

FOURTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2019-2021)**

**EIGHTY FIRST REPORT
(Presented on 21st January 2021)**



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM
2021**

FOURTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
(2019-2021)**

EIGHTY FIRST REPORT

On

Action Taken by Government on the Recommendations
contained in the Thirty-ninth Report of the
Committee on Public Accountants

CONTENTS

	<i>Page</i>
Composition of the Committee	.. v
Introduction	.. vii
Report	.. 1
Annexure :	.. 15

COMMITTEE ON PUBLIC ACCOUNTS

(2019-2021)

Chairman :

Shri V. D. Satheesan.

Members :

Smt. P. Aisha Potty

Shri P.K. Basheer

Shri James Mathew

Shri K. Kunhiraman

Shri Mathew T. Thomas

Shri A. Pradeepkumar

Shri Mullakkara Retnakaran

Shri Roshy Augustine

Shri Saji Cherian

Shri V. S. Sivakumar.

Legislature Secretariat :

Shri S. V. Unnikrishnan Nair, Secretary

Smt. Manju Varghese, Joint Secretary

Shri R. Venugopal, Deputy Secretary.

INTRODUCTION

I, the Chairman, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Eightyfirst Report on Action Taken by Government on the Recommendations contained in the Thirty-ninth Report of the Committee on Public Accounts (2006-2008).

The Committee considered and finalised this Report at the meeting held on 20th January, 2021.

Thiruvananthapuram,
20th January, 2021.

V. D. SATHEESAN,
Chairman,
Committee on Public Accounts.

REPORT

This Report deals with the Action Taken by the Government on the recommendations contained in the 39th Report of the Committee on Public Accounts (2006-2008).

The 39th Report of the Committee on Public Accounts (2006-2008) was presented to the House on 17th September, 2007. This Report contained six recommendations relating to Land Revenue, Finance and Taxes Departments. Government was addressed on 3rd October, 2007 to furnish the Statements of Action Taken on these recommendations and the final reply was received on 12th July, 2018.

The Committee examined the Statements of Action Taken in its meetings held on 14-10-2009, 10-4-2012, 27-8-2013, 23-7-2014, 17-6-2015, 30-11-2016 and 31/10/2018 and decided not to pursue further action on the recommendations in the light of the replies furnished by the Government. Such recommendations and Government replies are incorporated in this Report.

FINANCE DEPARTMENT

Recommendation

(Sl. No. 1, Para No. 17)

The Committee finds that as on November 2004 an amount of Rs. 2,940 crore was pending collection under Revenue Recovery. As per the assessment of the Land Revenue Department, out of this only Rs. 544 crore was collectable as the balance amount was under stay by Courts/Government/Appellate Authorities. This state of affairs was created mainly due to the non-maintenance of year-wise D.C.B. statements of R.R. cases in the Land Revenue Department and lack of co-ordination between the requisitioning Department/Institution and the District Collector. Eventhough a welcome move had been made by the Land Revenue Department by computerising all procedures including maintenance of registers with regard to R.R. cases, still the co-ordination between the requisitioning Institution/Department and the District Collectors remains to be strengthened. Since almost all the cases referred for R.R. relate to Departments other than Land Revenue Department and Land Revenue Department is acting only as an agent in 1388/2021.

implementing R.R. Act. Whenever a dispute occurs about the R.R. amount it was the original Act under which the cause of action had arisen that was being challenged. In such cases where stay had been given either conditionally or unconditionally and subsequently vacated and disposed off finally the final outcome of the case was never being conveyed to Land Revenue Department by the requisitioning Department/Institution. The Committee, finds that the Special team of LRD sent to High Court to verify the latest position of R.R. cases under stay by High Court has identified that many of the cases that were thought to be under stay was not actually so and consequent on this the LRD was able to recover Rs. 300 crore. The Committee, therefore, endorse the view of the Secretary, Finance (Expenditure) that the District Collector should hold monthly review meetings with the Departments/Institution that had requested for R.R. proceedings and the various GPs who had been entrusted to appear on behalf of the Departments/Institutions to defend their case. Besides, internal meetings should also be conducted to update the position of the R.R. cases so that omission or oversight do not occur in the follow up of the cases.

Action Taken

The year-wise D.C.B. statements of R.R. cases has been maintained in the Land Revenue Department for the period from 2000 onwards.

The District Collectors are conducting Monthly Review Meetings on Revenue Recovery cases regularly with all the Requisitioning Authorities concerned including Banks, Government Departments and other Financial Institutions. The Requisitioning Departments have their own Liaison Officers at Hon'ble High Court, Ernakulam and the follow up action in respect of the cases are being done by the concerned Government Pleaders. Internal Meetings are also being conducted by District Collectors.

Periodical review of all R.R. cases are conducted by the District Collectors along with the Deputy Collector (R.R.) with the Tahasildars and Deputy Tahasildars. Necessary instructions on each cases are issued to all concerned at the meeting. All Districts except Thiruvananthapuram has gone online which will enhance the efficiency and transparency of revenue collection. The implementation of R.R. online in Thiruvananthapuram is on the verge of completion.

Moreover direction has been given to all District Collectors from Finance Department to hold monthly review meeting with the Departments/Institutions that had requested for Revenue Recovery proceedings and with various Government Pleaders who had been entrusted to appear on behalf of the Department/Institutions to defend RR cases that are mentioned in the recommendation.

Further Recommendation

The Committee urged that the concerned departments should furnish a detailed statement regarding the pending collection of revenue recovery showing the amount under stay by Court/Govt./Appellate Authority, uncollectable and untraceable. The Committee also directed to provide a comparative statement of pending collection of revenue recovery for years 2004 and 2012.

Action Taken

Finance Department had already forwarded a copy of the recommendation of the Public Accounts Committee 2006-2008 to Revenue Department for furnishing the details sought by the committee and reminded them several times. Revenue Department vide letter No. 5061/H3/14/RD dated 9-5-2014 has furnished the details regarding the pending collection of revenue recovery in respect of para 17 of 39th report of PAC-2006-2008. The statement of details is appended herewith.

Details of pending collection of R.R. for November 2004		
(Amount in crore)		
1	Total Demand	2,940.34
Stay Details	a) Court Stay	905.64
	b) Government stay	373.56
	c) Appellate Authority Stay	542.45
2	Total Stay (a+b+c)	1,821.65
3	Amount not collectable due to reassessment/R.R.C. returned	173.64
4	Amount under Remission/write off	400.34
5	Collectable Demand (1)-(2)-(3)-(4)	544.71
6	Total Collection	85.07
7	Collectable Balance (5)-(6)	459.64
8	Total Pending Collection (7)+(2) (as on 30-11-2004)	2,281.29

Comparative Statement of Pending Collection of RR-2004			
November and 2012 March			
(Amount in crore)			
No.	Item	As on 30-11-2004	As on 31-3-2012
1	Total Demand	2,940.34	2,913.79
Stay Details	a) Court Stay	905.64	757.14
	b) Government stay	373.56	496.34
	c) Appellate Authority Stay	542.45	360.67
2	Total Stay (a+b+c)	1,821.65	1,614.15
3	Amount not collectable due to reassessment/RRC returned	173.64	52.65
4	Amount under Remission/write off	400.34	742.54
5	Collectable Demand (1)-(2)-(3)-(4)	544.71	504.45
6	Total Collection	85.07	398.02
7	Collectable Balance (5)-(6)	459.64	106.43
8	Total Pending Collection (7)+(2)	2,281.29 (as on 30-11-2004)	1,720.58 (as on 31-3-2012)

TAXES DEPARTMENT

Recommendation

(Sl. No. 1, Para No. 17)

The Committee finds that as on November 2004 an amount of Rs. 2,940 crore was pending collection under Revenue Recovery. As per the assessment of the Land Revenue Department, out of this only Rs. 544 crore was collectable as the balance amount was under stay by Courts/Government/Appellate Authorities. This state of affairs was created mainly due to the non-maintenance of year wise D.C.B. statements of R.R. cases in the Land Revenue Department and lack of co-ordination between the requisitioning Department/Institution and the District Collector. Eventhough a welcome move had been made by the Land Revenue Department by computerising all procedures including maintenance of registers with regard to R.R. cases, still the co-ordination between the requisitioning Institution/Department and the District Collectors remains to be strengthened. Since almost all the cases referred for R.R. relate to Departments other than Land Revenue Department and Land Revenue Department is acting only as an agent in implementing R.R. Act. Whenever a dispute occurs about the R.R. amount it was the original Act under which the cause of action had arisen that was being challenged. In such cases where stay had been given either conditionally or unconditionally and subsequently vacated and disposed off finally the final outcome of the case was never being conveyed to Land Revenue Department by the requisitioning Department/Institution. The Committee finds that the Special Team of LRD sent to High Court to verify the latest position of R.R. cases under stay by High Court has identified that many of the cases that were thought to be under stay was not actually so and consequent on this the LRD was able to recover Rs. 300 crores. The Committee, therefore, endorse the view of the Secretary, Finance (Expenditure) that the District Collector should hold monthly review meetings with the Departments/Institution that had requested for R.R. proceedings and the various GPs who had been entrusted to appear on behalf of the Departments/Institutions to defend their case. Besides, internal meetings should also be conducted to update the position of the R.R. cases so that omission or oversight do not occur in the follow up of the cases.

Action Taken

As far as Excise Department is concerned timely action has been taken for collecting the arrears of revenue owed to the Government. Excise personnel are attending the monthly review meetings called for by the District Collectors, and prompt action has been taken. Old arrear cases are reviewed by the Deputy Excise Commissioner at the District level and the Excise Commissioner at State level every month. The recommendation of the Committee will be taken for further guidance and action in future.

Recommendation

(Sl. No. 2, Para No. 18)

The Committee notes that information regarding write off of various loans and interest thereon including Agriculture Loans from Co-operation Department and other amounts due to Government which had come under R.R. is not passed on to the Land Revenue Department at present. So also details of tax cases which had come under R.R. proceedings due to non-remittance are revised subsequently due to interference of court or appellate authorities and are settled are not being passed on to the Land Revenue Department. The Committee understands that this lack of response from the requisitioning Departments/Institutions regarding the position of cases referred to Land Revenue Department for Revenue Recovery is indirectly contributing to inflation of the amount under Revenue Recovery demand. The Committee therefore, recommends that for a proper creation of reliable financial and management information system in the Land Revenue Department and to provide reasonable assurance for prompt and official service and safeguards against evasion of taxes and duties, the requisitioning Institutions/Departments should keep the Land Revenue Department well informed about the position of the cases referred by them for Revenue Recovery. The Finance Department should therefore issue circular instructions to all concerned Departments to furnish monthly statements showing details with regard to the position of each case referred for Revenue Recovery to the concerned District Collectors. Any lapse in this should be severely dealt with.

Action Taken

Excise Department had already informed the Revenue Department about the position of the cases for R.R. and collective measures will be taken for diminishing the pending arrear cases. Instructions were already issued to the sub offices, for collecting maximum revenue earnings to the State exchequer.

FINANCE DEPARTMENT**Recommendation**

(Sl. No. 2, Para No. 18)

The Committee notes that information regarding write off of various loans and interest thereon including Agriculture Loans from Co-operation Department and other amounts due to Government which had come under R.R. is not passed on to the Land Revenue Department at present. So also details of tax cases which had come under R.R. proceedings due to non-remittance are revised subsequently due to interference of court or appellate authorities and are settled are not being passed on to the Land Revenue Department. The Committee understands that this lack of response from the requisitioning Departments/Institutions regarding the position of cases referred to Land Revenue Department for Revenue Recovery is indirectly contributing to inflation of the amount under Revenue Recovery demand. The Committee therefore, recommends that for a proper creation of reliable financial and management information system in the Land Revenue Department and to provide reasonable assurance for prompt and official service and safeguards against evasion of taxes and duties, the requisitioning Institutions/Departments should keep the Land Revenue Department well informed about the position of the cases referred by them for Revenue Recovery. The Finance Department should therefore issue circular instructions to all concerned Departments to furnish monthly statements showing details with regard to the position of each case referred for Revenue Recovery to the concerned District Collectors. Any lapse in this should be severely dealt with.

Action Taken

Circular No.48/08/Fin. Dtd.11-8-2008 issued. (Annexure)

REVENUE DEPARTMENT

Recommendation

(Sl. No. 2, Para No. 18)

The Committee notes that information regarding write off of various loans and interest thereon including Agriculture Loans from Co-operation Department and other amounts due to Government which had come under R.R. is not passed on to the Land Revenue Department at present. So also details of tax cases which had come under R.R. proceedings due to non-remittance are revised subsequently due to interference of court or appellate authorities and are settled are not being passed on to the Land Revenue Department. The Committee understands that this lack of response from the requisitioning Departments/Institutions regarding the position of cases referred to Land Revenue Department for Revenue Recovery is indirectly contributing to inflation of the amount under Revenue Recovery demand. The Committee therefore, recommends that for a proper creation of reliable financial and management information system in the Land Revenue Department and to provide reasonable assurance for prompt and official service and safeguards against evasion of taxes and duties, the requisitioning Institutions/Departments should keep the Land Revenue Department well informed about the position of the cases referred by them for Revenue Recovery. The Financial Department should therefore issue circular instructions to all concerned Departments to furnish monthly statements showing details with regard to the position of each case referred for Revenue Recovery to the concerned District Collectors. Any lapse in this should be severely dealt with.

Action Taken

Based on the recommendation of Committee on Public Accounts the Finance Department had issued instructions vide Circular No. 48/2008/Fin. dated 11-8-2008 to all concerned Departments to furnish monthly statement showing details with regard to the position of each case referred for Revenue Recovery to the concerned District Collectors. The same has been vetted by Accountant General as early on 25-11-2008 itself.

Recommendation

(Sl. No. 3, Para No. 19)

The Committee appreciates the special drive made by the Land Revenue Department in bringing down the number of Revenue Recovery cases under stay and bringing an amount of Rs. 300 crore under demand. The Committee recommend that steps should be taken to identify the cases long pending in lower courts/appellate authorities to ascertain whether those cases are actually under stay or have been disposed off and to bring the amount involved in those cases under demand and collection. From the evidence tendered before the Committee it has become clear that Revenue Recovery cases amounting to Rs. 173 crore were returned to the various requisitioning Departments/Institutions due to the lack of response to the reference made by the Tahasildars. The Committee recommended that since the process of collection of revenue due to the Government is being undermined by the passive attitude of the requisitioning Departments/Institutions, an enquiry should be conducted into the cases where R.R.C.s had been returned and stringent action should be taken against those officers who had failed to take timely action in responding to the reference of Tahasildars.

Action Taken

As per the report of the District Collectors concerned, enquiry has been conducted on the cases where R.R.C.s have been returned. It was found that the R.R.C.s were returned based on genuine grounds and the procedures adopted were as per the clause of the Revenue Recovery Act. It was also noted that no malpractices were made in the procedure of returning of R.R.C.s.

TAXES DEPARTMENT**Recommendation**

(Sl. No. 3, Para No. 19)

The Committee appreciates the special drive made by the land Revenue Department in bringing down the number of Revenue Recovery cases under stay and bringing an amount of Rs. 300 crore under demand. The Committee recommend that steps should be taken to identify the cases long pending in lower

courts/appellate authorities to ascertain whether those cases are actually under stay or have been disposed off and to bring the amount involved in those cases under demand and collection. From the evidence tendered before the Committee it has become clear that Revenue Recovery cases amounting to Rs. 173 crores were returned to the various requisitioning Departments/Institutions, due to the lack of response to the reference made by the Tahasildars. The Committee recommend that since the process of collection of revenue due to the Government is being undermined by the passive attitude of the requisitioning Departments/Institutions, an enquiry should be conducted into the cases where R.R.C.s had been returned and stringent action should be taken against those officers who had failed to take timely action in responding to the reference of Tahasildars.

Action Taken

Excise Department has taken serious approach to the pending revenue recovery cases reported by the revenue officers/Tahasildars. 12 R.R. cases have been stayed by various Courts. It may be noted that at the time of recommendation of the Committee (ie., 30-6-2009), an amount of Rs. 363,87,58,173 (including interest) is the collectable amount under R.R. case. But as on 31-3-2012, the said amount has been diminished/reduced to Rs. 182,97,67,997 (including interest) which shows the active attitude of Excise Department for collection of Revenue to the State exchequer. As such, the interpretation of “passive attitude” is not correct in respect of Excise Department.

FINANCE DEPARTMENT

Recommendation

(Sl. No. 4, Para No. 20)

The Committee desires to know whether the collection charges amounting to Rs. 10.28 lakhs in respect of 15 Taluk Offices had been remitted or not from the institution on whose behalf R.R.C. were issued and recoveries made. The Committee also desires to be informed whether the Land Revenue Department is realising collection charges on the recoveries made in time and if so, the details of R.R.C.s issued, the amount involved and the Collection charges realised for the period from 1999-2000 to 2004-2005 should be furnished to the Committee.

Action Taken

Since the para relates to revenue collection, Finance Department has no direct role on the same. Action on this has to be pursued by Revenue and Taxes Department. The above position has already been intimated to Legislature Secretary vide Letter No.48460/Exp.B1/09/Fin. dated 16-3-2010 & 53902/Exp.B1/2010/Fin. Dated 1-10-2010.

But as per letter No. Report/R.R./PAC-39/2006/620 dated 24-7-2013 from the Accountant General, Para 20 is still shown pending with Finance Department. As per the details already furnished to Accountant General by Revenue Department, the collection charges amounting to 10.28 lakh has already been realised from the concerned parties. The collection particulars of a total amount of 11.01 lakh rupees including the amount of Rs. 10.28 lakh mentioned in the audit report is stated below.

The details of R.R.C.s issued, the amount involved and the collection charges realised from 1999-2000 to 2004-05 are also stated below.

Statement showing the details of non-realization of collection charges in respect of the recoveries made on behalf of non Governmental bodies

Sl. No	Name of Taluk Office	No. of cases	Amount collected (in Rs.)	Collection charges due @ 5% (Rs.)	Amount realised	Remarks
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Pathanapuram	14	58,459	2,923	2,923	
2	Karunagappally	18	3,59,464	17,973	17,973	
3	Kollam(R.R.)	12	2,60,426	13,021	13,021	
4	Aluva	4	2,06,053	10,303	10,303	
5	Kochi	7	52,824	2,641	2,641	
6	Kanayannur R.R.	4	8,45,036	42,252	42,252	
7	Paravur	4	13,12,950	65,648	65,648	
8	Kunnathunad	13	1,86,433	9,322	9,322	

(1)	(2)	(3)	(4)	(5)	(6)	(7)
9	Kozhikode R.R.	13	2,24,140	11,207	11,207	
10	Koyilandi	15	1,07,325	5,366	5,366	
11	Cherthala	62	6,88,427	34,421	34,421	
12	Kuttanad	-	11,39,387	56,969	56,969	
13	Chengannur	12	8,32,565	41,628	41,628	
14	Karthikapally	21	20,82,047	1,04,102	1,04,102	
15	Chavakkad	49	1,36,82,589	6,84,130	6,84,130	
	Total	248	2,20,38,225	11,01,906	11,01,906	

**Details of collection charges realized for the period from 1999-2000
2004-2005**

Period	Total amount involved in R.R.C.s	Collection charges due	Amount realized	Remarks
1999-2000	4,77,37,62,488	6,06,61,900	2,45,43,688	The unrealized amounts include these amounts which are exempted as per G.O.(Rt.) No. 4941/05/RD dated 22-8-2005 of Revenue (H) Department, by Court Orders, and those, which are written off following the R.R. amount being settled under OTS scheme by Banks etc.
2000-2001	6,37,01,74,611	8,69,08,816	2,79,65,143	
2001-2002	8,16,36,21,560	9,30,50,015	3,15,16,653	
2002-2003	8,30,98,57,204	7,61,24,303	4,10,00,043	
2003-2004	6,48,26,99,515	5,92,68,419	4,29,92,992	
2004-2005	8,98,82,31,445	12,21,96,934	4,30,57,460	
Total	43,08,83,46,823	49,82,10,387	21,10,75,979	

REVENUE DEPARTMENT**Recommendation**

(Sl. No. 4, Para No. 20)

The Committee desires to know whether the collection charges amounting to Rs. 10.28 lakhs in respect of 15 Taluk Offices had been remitted or not from the institution on whose behalf R.R.C. were issued and recoveries made. The Committee also desires to be informed whether the Land Revenue Department is realising collection charges on the recoveries made in time and if so, the details of R.R.C.s issued, the amount involved and the Collection charges realised for the period from 1999-2000 to 2004-2005 should be furnished to the Committee.

Action Taken

The Collection charges amounting to 10.28 lakh has already been realised from the concerned parties. The collection particulars of a total of 11.01 lakh rupees including the amount of Rs. 10.28 lakh mentioned in the audit report is attached separately. The details of R.R.C.s issued, the amount involved and the collection charges involved and the collection charges realized from 1999-2000 to 2004-05 are also attached (Please refer the Action Taken by Finance Department).

Recommendation

(Sl. No. 5, Para No. 23)

The Committee understands that the situation with regard to formation/continuance of special units for land acquisition has changed. At present units would be sanctioned only if the anticipated establishment expenditure on the units is remitted in advance. Hence remittance of establishment expenditure becoming in arrears does not occur. However, the Committee would like to be informed when the system was changed and also whether the establishment expenditure on the various special land acquisition units constituted till the change over was collected from the departments/institutions for which they were constituted. If not, the details regarding the arrears, the departments from which money is due and the steps taken/to be taken for realisation of the amount should be furnished to the Committee.

Action Taken

It is seen that an aggregated sum of Rs. 8,09,73,708 is due from the various offices in Kollam, Ernakulam, Wayanad, Kozhikode and Thiruvananthapuram District on account of establishment charges. Time-bound action has been initiated

for the reimbursement of the amount of which Rs. 5,88,15,987 has been collected till date. A major portion of the remaining amount is outstanding from the KSEB to the District Collector, Wayanad which amounts to Rs. 1,03,89,154. In this regard, letter has been served to the Chairman, KSEB for appropriating the above amount with the electricity charges arrears due from various Revenue offices functioning in the Wayanad District to the KSEB. A balance amount of Rs. 1,17,68,567 after the above adjustment having been made, is pending from the District of Ernakulam, Kozhikode and Thiruvananthapuram. Sincere and concrete efforts including revenue recovery actions have been initiated on time bound basis in the levels of Commissioner of Land Revenue and District Collector and in addition strict instructions are being given to the authorities concerned during the State Level Audit Meeting held in the commissionerate for the timely reimbursement of the amount.

Recommendation

(Sl. No. 6, Para No. 24)

The Committee would like to point out that the KSEB or KSHB should not be treated at par with the Indian Railways or Food Corporation of India in the remittance of establishment charges in advance. If such a condition is insisted upon in the case of these institutions, then a situation may occur wherein the land acquisition process for the various department activities undertaken by them come to a standstill. Hence Government should come out with a suitable plan whereby these institutions could shoulder the expense without making such dent in their financial position.

Action Taken

No such situation of land acquisition coming to a standstill has arisen. However, suggestion would be considered for taking a policy decision.

Thiruvananthapuram,
20th January 2021.

V. D. SATHEESAN,
Chairman,
Committee on Public Accounts.

Annexure



GOVERNMENT OF KERALA

FINANCE (EXPENDITURE -B) DEPARTMENT

No. 48/2008/Fin.

Dated, Thiruvananthapuram, 11.08.2008.

CIRCULAR

Sub: - Pending collection of Revenue Recovery in Land Revenue Department.
Ref: - Committee on Public Accounts (2006-08) 39th Report -
Implementation of recommendations - Regarding.

The Committee on Public Accounts (2006-08) in its 39th report among other things, has observed at para 18 that at present information regarding write off of various loans and interest thereon, including Agriculture Loans from Co-operation Department and other amounts due to Government which had come under Revenue Recovery is not passed on to the Land Revenue Department. So also details of tax cases, which after coming under Revenue Recovery proceedings due to non-remittance, are revised subsequently due to interference of court or appellate authorities and are settled, are not being passed on to the Land Revenue Department. The Committee is of the opinion that this lack of response from the requisitioning Departments/institutions regarding the position of cases referred to Land Revenue Department for Revenue Recovery is indirectly contributing to inflation of the amount under Revenue Recovery demand. The Committee has therefore, recommended that for a proper creation of reliable financial and management information system, in the Land Revenue Department and to provide reasonable assurance for prompt and official service and safeguards against evasion of taxes and duties, the requisitioning Institutions/Departments should keep the Land Revenue Department well informed about the position of the cases referred by them for Revenue Recovery. The Committee has accordingly directed Finance Department to issue circular instructions to all concerned Departments to furnish monthly statements showing details with regard to the position of each cases referred for Revenue Recovery to the concerned District Collectors.

Government have examined the recommendation of the Committee in detail and are pleased to direct all concerned Departments to furnish monthly statements showing details with respect to the position of each case referred for Revenue Recovery to the concerned District Collectors. Any lapse in this regard will be severely dealt with.

ASHWINIKUMAR RAI,
SECRETARY (FINANCE EXPENDITURE).

To:

The Principal Accountant General (Audit), Kerala, Thiruvananthapuram. (with C.L.)
The Accountant General (A&E), Kerala, Thiruvananthapuram (with C.L.)
All Departments and Sections of the Secretariat.
All Heads of Departments.
All Additional Chief Secretaries, Principal Secretaries, Joint Secretaries, Deputy Secretaries and Under Secretaries to Government.
The Secretary, State Information Commission, Thiruvananthapuram (with C.L.)
The Nodal Officer, www.finance.kerala.gov.in.
The Stock file/Office Copy.

Forwarded/By Order



Section Officer.