

is to be assessed at the rate of 1% of the premium as has been fixed under ~~Sub~~ Section 3 of Section 3 of Section 2(A) of C.L.R. (Amendment) Act, 1993.

3.

In this regard, Secretary, Board of Revenue, in letter No. 4943/ dt. 20.12.2003 has also clarified in response to Collector, Ganjam's L.No. 2274/ dt. 17.7.03 that the converted land shall be charged with rent @ 1% of the premium charged. This shall be applicable to both rural and urban cases and in conversion prior to 1993, although premium is levied half of the tariff, shall be charged @ 1% of premium prescribed.

You are, therefore, instructed to act accordingly as per provision contained in the Act and Rules, so as to avoid loss of Govt. revenue until further orders.

This may please be treated as URGENT & IMPORTANT.

Yours faithfully,

Financial Adviser.

Memo No. 795 /Audit. Dated. 03.11.2008.
Copy to Sri B.B. Mohapatra, Auditor (deputed to Bhubaneswar Tahasil for conducting audit of accounts) for information and necessary action.

Copy to all Tahasildars (Except Tahasildar, Bhubaneswar) for information and necessary action.

Financial Adviser.

Memo No. 796 /Audit. Dt. 03.11.2008.

Copy to all Collectors for favour of information and necessary action.

Financial Adviser.

B.S.//

BOARD OF REVENUE, CRISSA-CUTTACK

No. IV-119/08 7 9 4 /Audit. Dated 11.11.2003

From

Sri ... Rost, CAS(3),
Financial Adviser.

To

The Tahsildar,
B H U B A N E S W A R

Subject

Clarification on collection of rent in cases
under C.L.R. (A) for conversion of agricultural
land to non-agricultural purpose.

Ref:-

Letter No. 14/ dt. 10.6.2003 of Sri B.B. Monapatra,
Auditor.

Sir,

In inviting a reference to the subject & letter
cited above, I am to say that the Auditor conducting audit
presently in Shubaneswar Tahasil has reported about non-collection
of rent in case of conversion of agricultural land for non-
agricultural purposes as per Rule-3(A) (3) and Rule-12(5) of
C.L.R. Act, 1993 read with amendments from time to time, thereby
resulting in loss of revenue.

In this connection, the relevant provisions and
amendments made from time to time are outlined below.

As per Para-4(a) CLR (General) Amendment Rules, 1997,

"The authorised Officer shall assess the quantum
of premium to be paid in accordance with the rate
prescribed in Sub-Section(3) of Section-8(A) of the
Act and the land revenue as have been assessed for
similar non-agricultural lands in the vicinity
and intimate to the person who has so converted the
agricultural lands in the vicinity for purpose
other than agriculture or the transferee, as the
case may be to deposit the amount of such premium
and land revenue in full within thirty days."

Govt. in Revenue Department letter No. 7937/R
dt. 26.2.04 (copy enclosed for ready reference)
have clarified that the rate of rent for conversion
of agricultural land for non-agricultural purpose

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