

**FIFTEENTH KERALA LEGISLATIVE ASSEMBLY
COMMITTEE
ON
PUBLIC ACCOUNTS
(2023-26)**

**NINETY EIGHTH REPORT
(Presented on 28th January, 2026)**



**SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM**

2026

FIFTEENTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC ACCOUNTS
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NINETY EIGHTH REPORT

on

**Action Taken by Government on the Recommendations
contained in the Thirty Fifth Report
of the Committee on Public Accounts (2011-14)**

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COMMITTEE ON PUBLIC ACCOUNTS

(2023-2026)

COMPOSITION

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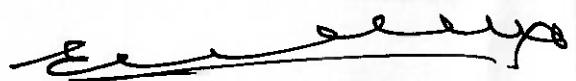
Shri. Jomy K. Joseph, Deputy Secretary.

Smt. Beena O.M., Under Secretary.

INTRODUCTION

I, the Chairperson, Committee on Public Accounts, having been authorised by the Committee to present this Report, on their behalf present the Ninety Eighth Report on Action Taken by Government on the Recommendations contained in the Thirty Fifth Report of the Committee on Public Accounts (2011-14).

The Committee considered and finalised this Report at the meeting held on 20th January, 2026



SUNNY JOSEPH

Chairperson,

Committee on Public Accounts.

Thiruvananthapuram

28th January, 2026

REPORT

This Report deals with the Action Taken by the Government on the recommendations contained in the 35th Report of the Committee on Public Accounts (2011-14).

The 35th Report of the Committee on Public Accounts (2011-14) was presented in the House on 28th January, 2014. The Report contained 13 recommendations relating to Revenue and Taxes Department. The Report was forwarded to Government on 11.06.2014 seeking the Statements of Action on the recommendation contained in the Report and the final reply was received on 10.09.2020.

The Committee examined the Statements of Action Taken received from the Government at its meetings held on 25.01.2017, 21.06.2017, 19.04.2018 and 28.07.2021. The Committee decided not to pursue further action on the recommendations in the light of the replies furnished by the Government.

These recommendations and Government replies are incorporated in this Report.

REVENUE DEPARTMENT

Recommendation

(Sl No.1, Paragraph No.2)

The Committee expresses its displeasure over the lethargic attitude of the Revenue Department Officials in furnishing the break up details regarding RR cases in our State. The Committee remarks that a fortnight time is more than sufficient to get the information as one could get any information at their fingertips within no time, with the rapid growth of modern technologies. It urges the department that the details regarding arrears of collection of RR, number of RR cases pending and of which how many were stayed by

different authorities, the amount due to be recovered etc. should be furnished within a week.

Action Taken

The status as per the State Revenue Recovery DCB statement for the financial year 2013-14 as is follows.

Revenue Recovery

| | No. of cases | Amount |
|---|--------------|---------------|
| Total Demand | 267998 | 3051.01 crore |
| Court Stay | 4402 | 800.57 crore |
| Government stay | 19921 | 565.75 crore |
| Appellate stay | 3425 | 339.43 crore |
| Total stay | 27748 | 1705.75 crore |
| Other deductions | 25181 | 697.3 crore |
| Collectable demand | 215069 | 647.96 crore |
| Total Collection | 90488 | 441.9 crore |
| Collectable balance in collectable demand | 124581 | 206.06 crore |
| Percentage of collection | | 68.20% |
| Total balance including stay amount. | 152329 | 1911.81 crore |

The Revenue Recovery proceedings are now being done in the Department through online software developed by NIC. The software is now being used in almost in all the Districts and Taluks. The base level implementation of the RR online software in Village level is under progress. On completion of the same, data collection will be effective and fast.

[Ref. No. Report (RR)/PAC/35/2011-14/1405 dated 27.07.2015]

[Considered on 25.01.2017]

Recommendation

(Sl No.2, Paragraph No.5)

The Committee notices that the target fixed for RR collection was very low and the department could not even achieve the target. The Committee analyses that the performance of the Revenue Department was so pathetic that it could not realise the amount even in cases, which were not attached by court order. It disagrees with the arguments put forth by the Revenue Department officials that limited infrastructure facilities like shortage of staff, vehicles etc. constraint the performance of the department and opines that these were persistently repeating. The Committee strongly demands that earnest efforts should be taken by the department in collecting amount due under RR by giving special attention to realise the amount from the defaulters of huge amounts. It urges the department to implement a monitoring mechanism in this regard.

Action Taken

The Revenue Department is duty bound to carryout Revenue Recovery proceedings for the State Government. Even though the staff strength and infrastructure facilities are nominal, the department is trying harder to achieve the expected target every year. During the last months of every financial year a special drive is being conducted by the department aiming the stepping up of Revenue Collection. A District level and Taluk level monthly evaluation of Revenue Collection is being done and timely instructions are also being given to the officials on the basis of the evaluation.

Implementation of a 'State level online Monitoring System' is in progress by the technical assistance of NIC and on completion of the same, State level monitoring and data collection on revenue recovery proceedings will be more effective.

[Ref. No. Report (RR)/PAC/35/2011-14/1405 dated 27.07.2015]

[Considered on 25.01.2017]

Recommendation

(Sl No.3, Paragraph No.11)

The Committee expresses its dissatisfaction over the lack of co-ordination among the departments, which lost crores of rupees to the exchequer due to non realisation of revenue in time. It directs that there should be a consensus between Commercial Taxes and Revenue Department for the effective implementation of RR proceedings. It also expresses its displeasure over the fact that the tax collected from the public by way of sales tax was not remitted to Government in time and the defaulter escapes from tax payment as he possess no asset on his own name to effect recovery. Regarding the disposal of RR cases after the issuance of the RRC by the appellate authority, the Committee urges that steps should be taken to ensure that all departmental procedures were completed before resolving out for Revenue Recovery.

Action Taken

The Revenue Department sometimes could not complete Revenue Recovery proceeds in sales tax category because the lack of adequate support from the Sales Tax Department. After issuing RRC by the Sales Tax Department RR proceedings are being initiated by the Revenue Authorities. On the way of realising the huge sale tax amount from the defaulter, the Sales Tax department intervenes in the process by reassessing the defaulted amount to a meager value and is informed. This causes loss and futile job done to the Revenue Department. Hence the Sales Tax Department has to go through such processings and effective measures to be taken in this regard. Instructions are issued from Revenue Department vide Circular No. 57815/H3/12/RD dated 12.11.2012 and Circular No. 55269/H3/12/RD dated 30.11.2012 .

[Ref. No. Report (RR)/PAC/35/2011-14/1405 dated 27.07.2015]

[Considered on 25.01.2017]

Further Recommendation

The Committee comments that the practice of reassessment of the defaulted amount by the Taxes Department after initiating RR proceedings is the root cause for the ineffective realisation of the revenue. The Committee remarked that the Taxes Department should complete all its departmental procedures while issuing RR certificate and should not intervene the Recovery proceedings of the Revenue Department. The Committee decided to take evidence from the Secretaries of Taxes & Revenue Department for arriving at a consensus between the two departments and to formulate a strategy for the total realisation of the revenue.

(But on the basis of the reply (dated 08/03/2017) received from Taxes Department, evidence meeting was not held and the committee met on 21.06.2017 approved the reply received from the Taxes Department.)

Recommendation

(Sl No.5, Paragraph No.15)

Regarding the irregular mutation of attached property in the Office of the Tahasildar, Kottarakkara, the Committee directs the Revenue Department to furnish a written statement about the present position of the case.

Action Taken

For realising the Sales Tax arrears of Rs. 9,33,003/- and other charges, Revenue Recovery Proceedings were initiated against the defaulter, Sri. Prabhakaran, Susheela Sawmill, Ezhukone by issuing notice under Section 36 of RR Act on 27.02.2003 for the attachment of an extent of 15.60 Ares of land in Re-survey 515/5, Block 5 in Ezhukone Village comprised to the joint Thandaper of the defaulter and his wife Smt. Susheela.

At the same time, the defaulter handed over the same land to one Sri. Sasidharan Pillai, S/o Chandrasekshan Pillai, Palamuttathu Veedu and his wife Renuka and also effected mutation for the land as per TR 622/07. Upon

realising that the transaction has been made after the issuance of Demand notice under RR Act, the Additional Tahasildar, Kottarakkara cancelled the above PV as per G1-1231/08, Dated 27.06.2009 under Section 44 of RR Act. The Commercial Tax Officer, Kottarakkara (requisition authority), as per letter No. 12170995/10-11, reduced the arrear amount of ₹. 9,33,003/- to ₹4,20,292/- under amnesty scheme and the defaulter remitted the amount as per Chelan No. 370 on 31.03.2011. Accordingly, the RRC has been withdrawn on 04.04.2011. The Additional Tahasildar restored the mutation of the title deed 2067/07 in the name of Sri. Sasidharan and his wife Renuka

as Thandaper 14207 on 17.07.2012. These facts are submitted for kind information.

[Ref. No. Report (RS)/PAC/35/2011-14/163-165 dated 26.10.2016]

[Considered on 25.01.2017]

Recommendation

(SI No.6, Paragraph No.21)

The Committee directs the Revenue Department that strict instructions should be issued to all Taluk Offices to maintain a register for watching bought-in-land. The Committee urges the department to furnish the district-wise details of bought-in-land available in our State to the Committee at the earliest.

Action Taken

Government issued Circular No. 26780/H3/14/RD dated 02.03.2015 giving instruction to all Taluk Officers to maintain a register for bought-in-land taken by Government.

[Ref. No. Report (RS)/PAC/35/2011-14/116 dated 21.10.2016]

[Considered on 25.01.2017]

Recommendation

(Sl No.7, Paragraph No.22)

Regarding the irregular sale of bought-in-land in Kondoor Village in

Meenachil Taluk, the Committee urges the Revenue Department to furnish detailed report regarding action taken against the delinquent village officer.

Action Taken

The irregular auction of bought-in-land in Sy. No.199/7 of Block No. 46 of Kondoor Village in Meenachil Taluk was noticed by Government and action was initiated against the former Village Officers, Smt. C.J. Sathyakumari and Sri.P.C. Thomas under Rule 59(b) Part III, KSR as they had retired from service. The lapse occurred on the part of the Village Officer to take note of auction notices received vide G.O. (Rt)No.2658/11/RD from the Thidanand Service Co-operative Bank. Disciplinary action against Smt. C.J. Sathyakumari was finalized by reducing ₹100/- permanently from her pension. Since Sri. P.C. Thomas was not the Village Officer during the period of auction and since no liability could be fixed after re-assessment, the action against him was dropped.

[Ref. No. Report (RR)/PAC/35/2011-14/1302 dated 24.06.2015]

[Considered on 25.01.2017]

Recommendation

(SI No.8, Paragraph No.23)

The Committee notices that in certain cases of re-conveyance/surrender of bought-in-land though arrears had been recovered, market value was not realised as provided in the Rules from the original owner while re-conveying the bought-in-land. It urges the Revenue Department to furnish the details regarding re-conveyance of bought-in-land to the original owner at the earliest.

Action Taken

Regarding the re-conveyance / surrender of bought-in-land to the defaulter, the department is now following the instructions contained in the GO(Ms) No.76/13/RD dated 01.03.2013 and GO(Ms) No. 181/13/RD dated 03.05.2013. In certain court instruction existing cases the department follows

the process of reconveyance of bought-in-land as per the verdict of the court.

[Ref. No. Report (RR)/PAC/35/2011-14/1405 dated 27.07.2015]

[Considered on 25.01.2017]

Recommendation

(SI No.9, Paragraph No.25)

The Committee reiterates the Accountant General's (ERSA) observations and remarks that in RRC returned cases, the decision to dispose the case should not be taken by an officer at a lower level even on the Court's verdict. It urges the department that steps should be taken to ensure that this type of cases would invariably be disposed off only with the approval of higher authorities. It also recommends to furnish a report on what action has been taken to regularise the excess remission/write off of departmental dues in excess of amount allowed under Government Orders.

Action Taken

Instructions has been given to the District Officials that Returning of RRC should be done strictly according to the existing rules and regulations. The directions on returning of RRCs and in the case of remission/write off, a keen examination of each cases are being done in the Districts. Strict and stringent implementation of the directions especially in the remission/write off cases are being followed by the Revenue Recovery officials in the department. Sanction of remission / write off is now being carried out by the higher officials.

[Ref. No. Report (RS)/PAC/35/2011-14/1955 dated 31.03.2016]

[Considered on 25.01.2017]

Recommendation

(SI No.10, Paragraph No.27)

The Committee directs the Revenue Department to furnish the details of joint verification of areas for irrigation cess done by irrigation and Revenue Departments and the steps taken to realize the irrigation cess in respect of the land left without assessment.

Action Taken

Irrigation works in respect of Chengannur Taluk had been completed prior to the existence of survey records in 1991. Subsequently the majority of the said land had been converted and the same is used for residential as well as other purposes. Most of the Canals for the above irrigation projects has been rendered useless since they are demolished and are also in damaged condition.

In most of the above places there exist few agricultural activities. As such, the benefit of the above project, has not been made available at most of the places. Consequently the realisation of irrigation cess is rendered impracticable and tiresome and hence the same could not be realised. It may be suggested that the recommendation with regard to the realisation of irrigation cess may please be dropped in the context of the agriculture sector facing crisis and that it may not be logical to realise Irrigation cess in this juncture.

[Ref. No. Report (RR)/PAC/35/2011-14/1434 dated 13.08.2015]

[Considered on 25.01.2017]

Further Recommendation

The Committee opines that it is not justifiable to view the unfruitful implementation of the Irrigation project as the cause for the non realisation of the Irrigation cess and commented that this indicates the lack of water literacy in the State. Hence the Committee decided to take evidence from the Secretaries of the concerned departments.

Excerpts from the discussion of the Committee on 19.04.2018 with the officials concerned:-

The Committee enquired about the non-realisation of Irrigation cess to be collected from the beneficiaries of Pamba Irrigation Project which led to a loss of ₹ 25.23 lakhs to the Government and also wanted to know about the joint verification done by the Revenue and Water Resources

departments for identifying the areas for irrigation cess.

The Additional Chief Secretary, Water Resources Department informed the Committee that since many changes were made in the original plan for the project and the works of the Pamba Irrigation projects in the ayacut area were lagging, the department could not acquire the total land envisaged in the project plan. He added that at present, the adjacent land to the canals were encroached by people and used for residential as well as other purposes. Though a joint verification was envisaged to identify the total irrigated area, it had not been materialized due to reasons like non completion of the Resurvey and lack of Co-ordination between Revenue and Water Resources departments.

The ACS, Water Resources Department added that the Department along with the Technical Committee of the Planning Board was heading for a review on the Irrigation projects and also for formulating strategy for future investments related to the up-coming projects. He added that at present the Water Resources Department is focussing mainly on drinking water projects rather than Irrigation projects.

The Committee observed that the targets of many projects remained unattained due to lagging and improper execution of works, which in turn led to huge financial loss to the Government.

When the Committee enquired about the reasons for the non-materialization of joint verification, the ACS, Water Resources Department replied that at present the identification of the actual irrigated area become difficult since agricultural land was misused for residential purpose and hence the actual beneficiaries of irrigation projects could not be traced. The details of actual quantity of water used for irrigation purpose also was not available, he added.

The ACS, Revenue Department informed the Committee that as the demand for the revision of cess was not arisen by the Irrigation Department,

the cess was not assessed at the time of commissioning the project and at present it will be difficult to identify the agricultural land by conducting survey or verification processes. He added that according to the Irrigation Act, cess should be levied only on land benefited by irrigation and in the cases of failure in providing water, the higher authority could grant remission or the District Collector could write off the amount levied. But in this case no steps were taken for generating demand for use.

The Committee was informed that at present most of the project area had been filled for other purposes and farming was very scarcely existed on those places.

The Committee remarked that the unfruitful implementation of projects cause huge loss to the Government due to lagging and improper execution of works. The Committee enquired about evolving an effective system for assessing the actual irrigated land by joint verification of Water Resources department and Revenue department.

The ACS, Water Resources department informed the Committee that the department along with the Planning board would conduct a study on the implementation of future irrigation projects and policy decisions would be made based on the Report prepared by the Planning Board.

The Committee decided to drop further action, on the basis of assurance given by the ACS, Water Resources department about implementing permanent solutions regarding irrigation projects.

Recommendation

(Sl No.11, Paragraph No.29)

The Committee recommends that the Revenue Department should identify the buildings escaped from the assessment of tax and levy the building tax. It urges the department to furnish a detailed report in this regard to the Committee at the earliest.

Action Taken

The District Collectors concerned in their detailed report (indicating Chalan No. and date) have reported that the building tax in respect of the 22 buildings mentioned in the audit para were reassessed to Rs. 3,95,430/- out of which an amount of Rs. 66,030/- in respect of 4 buildings were exempted and the balance amount of Rs. 3,29,400/- relating to 18 buildings have been assessed and collected.

[Ref. No. Report (RR)/PAC/35/2011-14/1299 dated 24.06.2015]

[Considered on 25.01.2017]

Recommendation

(Sl No.12, Paragraph No.32)

The Committee urges the Revenue Department to furnish a detailed report on what steps had been taken to realise the balance amount towards the Luxury Tax.

Action Taken

It is reported in the audit para that an amount of Rs. 4.98 lakh rupees stands pending on account of Luxury Tax in 106 cases in 4 Taluks. As per the report of the District Collectors concerned an amount of Rs. 4,72,000/- only in 106 cases stands pending of which an amount of Rs. 3,52,000/- in 91 cases has been realised. 14 cases amounting Rs. 1,14,000/- were exempted since

the buildings have an area below 278.7 M² and 1 case is pending consideration of Hon'ble Supreme Court.

[Ref. No. Report (RR)/PAC/35/2011-14/1299 dated 24.06.2015]

[Considered on 25.01.2017]

Recommendation

(Sl No.13, Paragraph No.33)

The Committee recommends that Revenue Department should take a lead role to ensure the co-ordination of all the concerned departments for the

effective implementation of Revenue Recovery proceedings. It also urges to ensure concerted effort on the part of the concerned departments to increase the percentage of RR collection.

Action Taken

To ensure the co-operation among the requisition authorities and the Revenue Department, meetings are being conducted periodically. Stringent follow-up action to be taken by the various departments to execute the decisions taken in the periodical meetings. The Revenue Department is bound to make this co-ordination more effectively in the light of the instruction of the PAC.

[Ref. No. Report (RR)/PAC/35/2011-14/1405 dated 27.07.2015]

[Considered on 25.01.2017]

TAXES DEPARTMENT

Recommendation

(Sl No.3, Paragraph No.11)

The Committee expresses its dissatisfaction over the lack of co-ordination among the departments, which lost crores of rupees to the exchequer due to non-realisation of revenue in time. It directs that there should be a consensus between Commercial Taxes and Revenue Department for the effective implementation of RR proceedings. It also expresses its displeasure over the fact that the tax collected from the public by way of sales tax was not remitted to Government in time and the defaulter escapes from tax payment as he possess no asset in his own name to effect recovery. Regarding the disposal of the RR cases after the issuance of the RRC by the appellate authority, the committee urges that steps should be taken to ensure that all departmental procedures were completed before resolving out for Revenue Recovery.

Action Taken

Sub section 2 of section 31 of KVAT Act requires the dealer, from

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whom any tax or other amount is demanded, to pay the tax within fifteen days from the date of service of demand notice.

Sub section 3 of Section 31 envisages to take Revenue Recovery action against those dealers who made default in payment of arrears of tax within the above period of 15 days.

Before taking Revenue Recovery action , the assessing authorities are bound to calculate the interest as per Section 31 (5) from the due date to the date of issuance of Revenue Recovery Certificate.

Further in the intimation letter to the Revenue Recovery authorities, the interest rate is also mentioned for further calculation of interest to be worked out by the revenue authorities. This can avoid leakage of revenue in this regard.

The following steps are being taken by the department before initiating Revenue Recovery against defaulters.

1. Section 35 of the KVAT Act 2003 deals with further mode of recovery which empowers the assessing authority to require any person to pay to the assessing authority under the KVAT Act or from any other person (other than an individual) including any court or the Government from whom money is due to the dealer.
2. When a business is transferred from one person to another, all tax liabilities of the transferor remaining at the time of transfer will become the liability of the transferee including cases where proceedings are initiated or continued against the transferor. However, the liability of the transferee is limited to the extent of the value of assets transferred to the transferee. (Section 36)
3. In case where any dealer failed to remit the tax arrears the department issues check post alert in KVATIS. The dealer can release the goods only after remitting the tax in arrears or obtaining a statutory stay from the authorities.

Moreover sub section 4 of Section 47 authorizes the recovery of arrears

of tax by detaining the goods transported by defaulter who owed substantial amount of tax to the department. The Honourable High Court of Kerala in its judgment dated 14.02.2012 in WA No. 260/12 and WP © No 4226, 4228, 4238 and 4239 of 12 has held that “ Section 47 (4) more workable and effective, the Assessing Officers in the State should keep on updating the check post officials about the tax arrears of dealers so that as and when goods are transported by defaulters their goods under transport are detained and released only on clearance of arrears of tax, recovery of which is not stayed by any authority or Court on such dealer making arrangements for timely payment of arrears of tax to the satisfaction of the Department.” In this regard Department has issued Circular directions (copy of circular No. 5/2013 is enclosed)

4. In case of live dealers Revenue Recovery Steps are being first taken by Inspecting Assistant Commissioners.

Circular directions are issued to first appellate authorities to dispose the long pending cases on a priority basis (copy of circular No. 3/2005 is enclosed).

These are the steps taken by the Department before resolving out for revenue recovery.

[Ref. No. Report (RS)/PAC/35/2011-14/326 dated 08.03.2017]

[Considered on 21.06.2017]

Recommendation

(Sl No.4, Paragraph No.13)

The Committee urges the Excise department to exercise the power for recovery of Abkari revenue through RR action and to inform the latest position of the pending cases mentioned in the report.

Action Taken

Since and prior to the introduction of Abkari Shops (Disposal in /home/pac-b2/Desktop/PACB2/REPORTS/REPORTS/98TH REPORT/report/Draft Report

Auction) Rule 1974, the Excise department is recommending various Abkari arrears to the Revenue department for taking steps for realisation under RR Act. Therefore all the existing cases of Abkari arrears are with the Revenue departments for realisation of arrears. Revenue department has grass root level officers from Village Officers to District Collector to enforce the RR laws and also has an exclusive Revenue Recovery Wing functioning under the control of Deputy Collector. The Excise department is carrying out enforcement activities under Abkari Act and NDPS Act and other relevant Rules without sufficient manpower. Nevertheless with regard to current arrears the Excise department will take necessary steps to exercise powers stipulated in the SRO No.286/70.

In all Abkari arrear cases, Revenue recovery action is initiated against the Abkari defaulters with the help of Revenue authorities. Effective follow up action is being taken by the department officers by keeping in regular contacts with the concerned revenue recovery Tahasildars and Revenue officials. Steps are being taken to vacate the stay orders in the Court stayed cases.

Through the introduction of Amnesty scheme a substantial portion of arrears (Rs. 22.5 crores) have been collected and 950 arrear cases settled. Now 894 arrear cases are still remaining and a total amount of Rs. 220.8 crore is pending to be realised, including interest. Out of this ₹11.8 crore is under court stays including supreme court cases. ₹28.1 crore is involved in RRC returned cases.

[Ref. No. Report (RR)/PAC/35/2011-14/1030 dated 14.05.2015]

[Considered on 25.01.2017]

Further Recommendation

The Committee approves the Statement of Action Taken on Paragraph No. 13 with the comment that the department should follow strict measures for effective realization of Abkari revenue arrears.

The Committee directed that the list of pending RR cases should be furnished by the department.

Action Taken

As per the notification SRO No.286/70, the Government have appointed the Deputy Commissioners and Assistant Excise Commissioners of Excise Department to exercise the powers and to perform the functions of District Collectors for the purpose of collection of Abkari Revenue under the Revenue Recovery Act, 1968. Since there is a separate establishment in the Revenue Department for the said purpose, Government vide G.O(MS)No.135/2015/RD dated 30.03.2015 as SRO No. 261/2015 exempted the Deputy Commissioners and all Assistant Excise Commissioners from exercising the powers and performing the functions of a Collector for the collection of Abkari Revenue under the Revenue Recovery Act, 1968. Hence, the power to realise Abkari arrear through Revenue Recovery proceeding were confined to Revenue Department. Now Excise Department is only a requisition authority and all other steps for recovery is done by Revenue Department. The amount collected by means of auction sale of property were transfer to Excise head of account and such amounts were deducted from the arrears of defaulters as per rules. If there is no sufficient bidders, the Revenue Department will take the property as bought-in-land for one Rupee. Excise Department has no right on such properties. Though the properties of the defaulter were taken as bought-in-land, fair value of such properties were not calculated and deducted from the arrears, so the arrears still remains unchanged.

Against the Revenue Recovery proceedings, the defaulters had filed several cases in various Courts of Law which also is a reason for the slow progress in Revenue Recovery action. Excise Department in connection with Revenue Department takes necessary steps for the speedy disposal of such cases. The department seek out all possible measures to recover the arrears from the defaulters or from their legal heirs and still there is no chance to

recover the arrears, write off proposal were submitted to the Government after complying all the formalities. Amnesty Scheme introduced by the Government in 2008 and extended from time to time helps a lot to collect crores of rupees as abkari arrears. The last Amnesty Scheme declared on 25.02.2017 as per G.O(MS)No.8/2017/TD ended on 31.03.2017 helped to collect an amount of Rs.11,04,939/- from 16 defaulted cases. An amount of Rs.247.03 Crores (including principal & interest) is outstanding as abkari arrears from 590 cases. Among that an amount of RS.52.18 Crores were under Court stay and RRC's were returned for an amount of Rs.31.68 Crores.

Above all efforts were being made by the Department for realising the balance arrears.

[Ref. No. Report (RS)/PAC/35/2011-14/42 dated 10.09.2020]

[Considered on 28.07.2021]



Thiruvananthapuram,

28th January 2026

SUNNY JOSEPH

Chairperson

Committee on Public Accounts