

**FINANCIAL COMMISSIONER'S STANDING
ORDER NO. 28
(Land Acquisition No. 28)**

1. **Proceedings under the Land Acquisition Act I of 1894 inappropriate** - When it is proposed to transfer land in possession of Government, from one Government to another, or from one department to another, proceedings under Act I of 1894 are inappropriate.

Land of this description may fall under the following categories:-

- (1) Land in possession of the Government of India;
- (2) Land in possession of the State Government:-
 - (a) Nazul land;
 - (b) Inferior evacuee land;
 - (c) Other surplus evacuee land;
 - (d) State Government lands (recorded generally in revenue record as Provincial Government lands);

Land under the possession of various departments such as Irrigation, Forests, etc.

2. **Rules regulating transfer of State lands and buildings between Central and State Governments, Government of India, Finance Department resolution No.D-3428-A, dated the 10th December, 1925** - Where some land under the ownership of the Central Government is surplus to its requirements and the same is required for any public purpose by the State Government, necessary reference for the purpose will have to be made to the Central Government in the Ministry concerned. Such lands are normally transferred by the Central Government at market price. A reference for the purpose may be made by the Collector or the Department requiring the land to the Revenue Department indicating the area of land which is required to be transferred along with relevant extract from the Jamabandi, the purpose for which it is required, and whether the scheme for which it is required has been sanctioned and included in the Plan or the budget. It should also be accompanied by an estimate of the market price from the District Collector.

2.1 Certain surplus camping sites under the Ministry of Defence are available at some places which the Ministry of Defence may be prepared to transfer to the State Government at the market price. The District Collectors while examining the proposals for land acquisition at those places should specifically examine whether the surplus camping sites cannot be utilized for the purpose. This will save available agricultural land being acquired land also save the Government payment of 30% solariums charges payable in the case of compulsory acquisition.

2.2 The proposals for transfer of surplus State Government land to the Central Government are normally received from the concerned Ministry in the Central Government. Where a Collector or the Department of the State Government takes up the case for such transfer as the Central Project would be in the interest of the State, the proposal for the same should also be sent by the Administrative

Department concerned or the Collector as the case may be, to the Revenue Department indicating the area of land proposed to be transferred, with copy of the relevant extracts from the Jamabandi and the purpose for which it is to be transferred. The proposals should also be accompanied by an estimate of market price of the land from the District Collector. Normally such transfers are to be made at the market price. Where the Collector or the Administrative Department considers that the land should be transferred free or at a concessional rate, the detailed justification for the same may be indicated in their proposal along with the assessment of the market price so that the financial implication of the proposal is available with Government while taking the decision. These proposals should also include a report from the District Collector that the land is not required for any purpose by a Department of the State Government and its transfer will not adversely affect the utilization of other land under the ownership of the State Government where only a part of a compact area is proposed to be transferred.

3. Acquisition of land owned by the Municipal Committee/Municipal Corporations - Where nazul land is vested or occupied by a Municipal Committee/Municipal Corporation, the following procedure will be adopted :-

- (a) If the Municipal Committee or Municipal Corporation is merely custodian of the land on behalf of Government or land had been given to the Municipal Committee/Municipal Corporation by the Government for a specific purpose for which it no longer needs it, the provisions of the Land Acquisition Act, 1894, are of course inapplicable. The Committee/Corporation should be consulted to see if there is any objection to the transfer, e.g., the land may have been leased out for a period or its retention may be necessary in the interest of the public. If there is no objection or the Municipal Committee/Municipal Corporation does not need the land for the purposes for which it was given, the Government can resume the land and transfer departmentally or dispose it of as it likes.
- (b) If, however, the ownership of the land vests in the Municipal Committee/Municipal Corporation under the provisions of Section 56 of the Punjab Municipal Act, 1911, a notification might be required and compensation will have to be paid under the Land Acquisition Act but the ordinary course would be to ask the Municipal Committee/Municipal Corporation to proceed under section 59 of the Municipal Act, and the compensation would be settled by private negotiation.

Other nazul land town sites in colonies and undeveloped land are in charge of the Deputy Commissioner, and the department for which land is required should apply to the Financial Commissioner through the Deputy Commissioner and the Commissioner.

3-A. Transfer of Nazul land other than land owned or occupied by the Municipal Committee/Municipal Corporation - Nazul land situated beyond 2 miles of the Municipal limits is normally transferred to members of Scheduled Castes or landless persons of backward classes or sold in restricted auctions limited to members

of Scheduled Castes. The Nazul lands situated within the Municipal limits or two miles beyond are not transferred on the basis of possessions but these are disposed of in the following manner :-

- (a) In the first instance, this land should be retained by the Revenue Department, if it is required for its own schemes/projects. If it is not needed by the Revenue Department, then this land should be transferred to that Department for whose scheme/project it is suitable and is immediately required.
- (b) If land is not required for any Government Department then it should be transferred to the Municipal Committee/Corporation, or Improvement Trust or a Public Sector Undertaking, if they pay the current market price of this land.
- (c) If land is not disposed of in the above manner stated at (a) and (b) above, it shall be disposed of through open auction after fixing the current market price as reserve price.

3-A.1 Where nazul land falling within the Municipal limits (which is not owned by or under management of a Municipal Committee/Corporation) and upto 2 miles beyond the Municipal limits is required by any department for its own use or for a Public Sector Undertaking under its control, or by Local Government Department for a Municipal Committee, Corporation or Improvement Trust, it may refer the matter to the Revenue Department, alongwith particulars of the land proposed to be transferred, assessment of its market price from the District Collector and 'No Objection Certificate' for the transfer from the Collector.

3-B. Transfer of Inferior evacuee land - The Policy regarding disposal of inferior evacuee land situated within the Municipal limits and upto 2 miles beyond the Municipal limit is similar to the one indicated in the above para in regard to Nazul land. In case of such land also similar procedure may be followed where a Department requires such inferior evacuee land for its own purpose or for a Public Sector Undertaking under its control, or in the case of Local Government Department for a Municipal Committee, Municipal Corporation or Improvement Trust.

3-C. Transfer of surplus Evacuee land - Similar procedure may be followed where a Department requires any surplus evacuee land for its purpose, or for a Public Sector Undertaking under its control or in case of Local Government Department for a Municipal Committee, Municipal Corporation or Improvement Trust.

3-D. Land in possession of Military Department - In all cases of land in cantonments, camping grounds in the vicinity of forts or otherwise occupied for military purposes, the consent of the defence authorities is necessary before it can be entered upon or occupied, or before any work can be commenced thereon. The detailed procedure to be followed when land held for military purposes is required for railway purposes is laid down in Government of India's Circular No.2650-RG, dated the 2nd September, 1913, viz., the sanction of the Government of India in the Army

Department should be obtained (through the Quartermaster General in India) by the General Officer Commanding the Division or independent Brigade and should be generally observed in the acquisition of such land for any civil department of Government.

4. Procedure when land required by the Irrigation Department in possession of the Forest Department - When lands, which are desired to be acquired on behalf of the Irrigation Department and are in possession of the Forest Department, the following procedure shall be observed :-

- (1) As soon as any such scheme is proposed intimation shall be given to the local Forest Officer.
- (2) An index map and schedule of the land proposed to be acquired shall, as soon as is practicable be forwarded by the Superintending Engineer to the Conservator of Forests. The index map and schedule will be similar to those prepared for and to be notified under the Act, the heading only of the schedule being altered.
- (3) If the land proposed to be acquired is not situated in a reserved or protected forest and is required merely for canal water-courses or banks or the like subsidiary purposes, the local forest officer may make it over to the canal officer concerned in anticipation of the sanction of the Financial Commissioner, Revenue for which he shall apply through the Conservator of Forests and Secretary to Government Punjab Forest Department.
- (4) In any other case, as for instance, where the land is required for colonization or when it is situated in a reserved or protected forest, the sanction of the Financial Commissioner, Revenue must not be anticipated. In particular, no scheme for alienating land may be taken up by the Irrigation Department until the Conservator's consent shall have been obtained and in case of his not concerning in the proposal, the matter shall be referred by the Irrigation Department for the decision of Government in the Revenue Department.

5. Procedure when land required by Irrigation Department is unclassed forest. The procedure prescribed in paragraph 4 in respect of lands required by the Irrigation Department which are in the possession of Forest Department applies, *mutatis mutandis*, to the case of unclassed forest or other undeveloped agricultural lands similarly required which are in the possession of the Deputy Commissioner. This intimation will be given to the Deputy Commissioner; the index map land schedule will be forwarded through the Commissioner to the Financial Commissioner; land required for merely subsidiary purposes will be made over by the Deputy Commissioner in anticipation of Government sanction, for which he will apply through the Commissioner and Financial Commissioner, Revenue and no

scheme for alienating land may be taken up by the Irrigation Department until the Financial Commissioner, Revenue's consent shall have been obtained.

6. Transfer of land already in possession of one department to another department of the State Government. Except as otherwise provided for forest lands in paragraph 4, the department for which land is required should, after consulting the local authorities of the department in possession of the land for the purpose of ascertaining whether there is any objection on their part to the transfer apply to the Revenue Department for the necessary transfer order. Orders for transfer are passed by Financial Commissioner, Revenue if there is no difference of opinion. If there is a difference of opinion between the two departments the matter would be taken to the Council of Ministers by the Revenue Department after incorporating the views of the concerned department in the memorandum.

6A-1. Rules regarding Credits and Debits Punjab Government Finance Department No.1246-SB, dated 17th June, 1926 - When any land or building is transferred from one department of the State Government to another the transfer shall be free of all charges, save as provided in the sub-paragraphs that follow.

6A-2. If any land or building is transferred to or from a commercial department for which regular revenue and capital accounts are kept, the full market value of the land or building transferred shall be debited or credited as the case may be, to such department.

The only commercial department for the purposes of para 6A-2 are Colonization Department and the Irrigation and Power Department (Major Works and also Minor Works for which regular capital and revenue accounts are kept) of the State Government.

6A-3. The following rules regulate the proper credits and debits to be made in case of transfer of land and buildings to or from a commercial department.

- (a) No credit or debit is to be made when the transfer is between non-commercial departments.
- (b) When the transfer is from a commercial department to a non-commercial department, no credit or debit is to be made unless the cost of the land or buildings transferred was previously debited to the capital head of the transferring department. If the cost of land or buildings transferred was previously debited to the capital head of the transferring department, the credits will be made to the transferring department and the debit in accordance with the instructions contained in Schedules I and II of paragraph 6-D.
- (c) When the transfer is from a commercial to a commercial department, there should always be debit to the latter but the credit will be given to

the transferring department or some other head in accordance with the instructions contained in Schedules I and II of paragraph 6-D.

- (d) When the transfer is from a non-commercial department to a commercial department there should be a debit to the latter and a credit to the transferring department in accordance with the instructions contained in Schedules I and II of paragraph 6-D.

6-B. Award in case of Government land included in a notification under the Land Acquisition Act - Where land owned by Government is included in a notification issued under the Land Acquisition Act, the award shall deal with the Government land in the same manner as if it were privately owned, except that in the award statement no cash payment will be shown the transaction being recorded as a payment by book-transfer.

6-C. Transfer of land from a commercial department – valuation to be accepted by the department to which the land is transferred - Where land is taken up for a commercial department by transfer, the transfer applied for will not be sanctioned until the valuation made by the Deputy Commissioner, has been accepted by the department to which it is proposed to be transferred. When sanctioning the transfer the sanctioning authority will inform: (i) in the case of land transferred from the Railway, Canal or Colonization Department, the Chief Accounts Officer or the Chief Auditor of the Railway concerned or the Accountant-General and (ii) in the case of other land the Accountant-General and Deputy Commissioner concerned. The Accounts Officer will raise necessary debit and credit to the heads specified in paragraph D. The value of the forest land, whether under the control of Forest Department or of the Deputy Commissioner will not be credited to the Forest Department, but to V-Land Revenue but the timber on the land to be transferred if not previously disposed of should be separately valued and its value debited to the transferee department concerned and credited to the Forest Department. It will usually be preferable to arrange for the Forest Department to dispose of the timber before transfer where it is possible to give sufficient time for this to be done.

Government of India letter Nos. 538-A, dated 19th September, 1912 and 379-A, dated 16th April, 1913, Punjab Government letter No.79 (Forests), dated 17th February, 1911.

6-D. Heads to which sale proceeds of land should be credited - The following Schedules show the heads to which the sale-proceeds of Government land and buildings are creditable.

Schedule I.—Sale-proceeds of land, etc.

Head to which creditable

* (i) When the cost of the land was originally debited to the capital account or to the revenue account of any project for which regular capital and revenue accounts are kept. The capital or revenue account of the project, as the case may be (as recoveries of expenditure).

(ii) When the cost was originally debited to a capital expenditure head outside the revenue debited (as recoveries of expenditure).

account even though no regular capital and revenue accounts are kept for the work covered by the capital expenditure.

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| (iii) | When the cost was originally debited within the revenue section of the accounts to any service of revenue department for which no capital and revenue accounts are kept. | The receipt head relating to the department concerned or, in the case of department not having a corresponding receipt head “XXXV—Miscellaneous—Miscellaneous.” |
| (iv) | When the cost was not so debited— | V-Land Revenue. |
| | (a) the rights of Government in agricultural land not covered by clause (b). | |
| | (b) Nazul lands in the Uttar Pradesh, the Punjab and Madhya Pradesh and lands in the Punjab equipped at the cost of provincial revenues for resale for building purposes. | XXXV—Miscellaneous—Sale of lands and houses. |

*NOTE:- In the case of land acquired by Government on payment for Companies, Railways or Government lands made over to such Railway by other Government Departments or Railways where the cost was originally debited to “subsidized companies land” or “guaranteed companies land”, the sale-proceeds are creditable to “subsidized companies” on receipt sides.

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| (c) | All other items-- | XXXV—Miscellaneous—Miscellaneous Head to which Creditable. |
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Schedule II—Sale-proceeds of buildings including the actual area occupied by or auxiliary to a building—

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| (a) | When the cost of the building was originally debited to the capital account or to the revenue account of the project for which regular capital and revenue accounts are kept. | The capital or revenue accounts of the project as the case may be (as recoveries of expenditure). |
| (b) | When the cost of the building was originally debited to a capital expenditure head outside the revenue accounts even though no regular capital and revenue accounts are kept for the work covered by the capital expenditure. | The capital expenditure head originally debited (as recoveries of expenditure). |
| (c) | When the sale affects irrigation, navigation, drainage and embankment works for which capital accounts are not kept. | XIV – Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept. |
| (d) | When the sale is of building the cost of which was originally debited within the revenue section of the accounts to any service or revenue | The receipt head relating to the department concerned or, in the case, of department not having a corresponding receipt head “XXXV—Miscellaneous-Miscellaneous”. |

department for which no capital or revenue accounts are kept.

(e) In all other cases --

- (i) If sold in the Public Works XXX—Civil Works
Department, Army Department, XXXVI—Army;
Indian Marine or Military Engineer XXXVII—Marine;
Services. XXXVIII—Military Engineer
Services, respectively;
- (ii) If sold by civil agency. XXXV—Miscellaneous sale of land and
houses.

*NOTE:-*Any special and non-recurring receipts unconnected with expenditure previously debited to a capital head falling under Schedules I and II of this rule may be credited to the Major Head “XI—Extraordinary Receipt” if the State Government desires to distinguish them from the ordinary revenues of the year, provided that the amount involved is so large as to justify this special treatment.

6-E. Loaning of land to Government Department - In some districts the practice exists of taking over lands required for heads or channels of inundation canal “or for other specific purpose, e.g. construction of Schools, Hospitals, Seepage, Drains, etc.” without payment on the condition that when the land is no longer required for the purpose mentioned, it shall be restored to the former owner. In such cases it is only necessary to obtain a written agreement from the owner of the land being loaned to Government rather than acquired. “A Model form of the agreement is at appendix C”.

दस्तावेज नं० २१८१
दिनांक २६-८-०८

प्रेषक

वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,
राजस्व एवं आपदा प्रबन्धन विभाग ।

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सेवा में

सभी प्रशासकीय सचिव, हरियाणा सरकार।

1764
P Com. Agri.
No. 21/1/08
Dated 21/8/08

यादी क्रमांक-2913-र-1-2008 / 7953
चण्डीगढ़, दिनांक ०७-०८-२००८

विषय: सरकारी भूमि को एक विभाग से दूसरे विभाग को निशुल्क हस्तांतरण करने बारे नीति निर्धारण ।

उपरोक्त विषय पर आपको सूचित किया जाता है कि सरकारी भूमि सरकार के एक विभाग से दूसरे विभाग को वित्तायुक्त राजस्व के स्थाई आदेशी क्रमांक 28 के पैरा नं० 6-ए.1 के अन्तर्गत राजस्व विभाग द्वारा निशुल्क हस्तांतरित की जाने का प्रावधान है। कई विभागों द्वारा सरकारी भूमि एक विभाग से दूसरे विभाग को निशुल्क हस्तांतरण करने से सम्बन्धित मामले मंत्रिपरिषद से भी अनुमोदित करवाए जाते रहे हैं। इस सम्बन्ध में कोई स्थाई नीति न होने के कारण अब सरकार द्वारा मंत्रिपरिषद की अनुमति से निर्णय लिया गया है कि सरकारी भूमि सरकार के एक विभाग से दूसरे विभाग को निशुल्क हस्तांतरण करने से सम्बन्धित मामले विभागों द्वारा मंत्रिपरिषद के सम्मुख रखने की आवश्यकता नहीं है तथा ऐसे मामलों में स्वीकृति मुख्य मन्त्री सहोदय के अनुमोदन व वित्त विभाग की सहमति उपरान्त वित्तायुक्त, राजस्व द्वारा ही दी जाएगी।

3. अतः भविष्य में मंत्रिपरिषद द्वारा अनुमोदित की गई नीति के अनुसार सरकारी भूमि सरकार के एक विभाग से दूसरे विभाग को निशुल्क हस्तांतरण करने के प्रस्ताव राजस्व विभाग को सीधे भेजे जाए। ये प्रस्ताव भेजने से पहले उस विभाग की सहमति भी साथ लगाई जाए, जिस विभाग के नाम वह भूमि है।

अवर सचिव राजस्व (एल0आर0)

कृते: वित्तायुक्त एवं प्रधान सचिव, हरियाणा सरकार,
राजस्व एवं आपदा प्रबन्धन विभाग ।

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