



GOVERNMENT OF WEST BENGAL
OFFICE OF THE DIRECTOR OF LAND RECORDS AND SURVEYS
AND JOINT LAND REFORMS COMMISSIONER, WEST BENGAL
35, GOPAL NAGAR ROAD, ALIPORE, KOLKATA 700027
Tel: 2479-5727/5991/7355

Memo. No. 134/ 1197(22)/C/19

Dated, Alipore, the 14th July, 2025

To

The ADM and D.L & L.R.O (All),

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Sub: Guidelines regarding applications claiming refund of excess payment of land revenue (Khajna) & over assessment of land revenue (Khajna)

With reference to the above noted subject, this is to state that, over a period of time it has been observed that complaints regarding assessment of land revenue are being forwarded to this Dte. without proper verification. Consequently, the process of redressal is delayed and the basic objective of the Govt. to provide prompt citizen centric services is being hampered.

So, for quick redressal of such problems as faced by the citizens, some guidelines are framed below.

1. **Excess Payment:** At times, citizens make multiple payments for the same year leading to multiple debit from their account. They ask for refund of their excess payment. This Dte. has issued specific guidelines vide memo no.134/573(22)/C/2019, dt. 18.04.2024. Concerned Citizens may be guided accordingly [ANNEXURE-A] .
2. **Error in e-bhuchitra Data Base:** It is often seen that due to errors in plot/khatian/classification of land/share area, erroneous assessment of land revenue is made. Such types of issues can well be dealt with at the Block level by making necessary corrections in e-bhuchitra data base.
3. **Incorrect assessment of land revenue:** Some complaints are received from various districts about incorrect assessment of land revenue, though total area of a plot of land is correct in e-bhuchitra. Land revenue is assessed as per recorded share of a plot, not as per recorded area in the khatian. Actual land held by the raiyat is derived by multiplying recorded share with total area of the plot. The total area/share of the plot is fetched from Banglarbhumi for speedy calculation. But this area/share fetched from Banglarbhumi is not updated as and when any such corrections are made in eBhuchitra.

Therefore when the area of any plot is corrected in eBhuchitra, the corresponding change is not reflected in BanglarBhumi. As such, the land revenue of a plot is calculated on the basis of previous area /share that prevailed in BanglarBhumi, which resulted in incorrect assessment of land revenue. This was the scenario some time back.


This shortcoming of the system is now resolved by directly linking BanglarBhumi portal to the eBhuchitra. Now, the Portal Banglarbhumi.gov.in and e-bhuchitra are synchronized in such a manner that land revenue in Banglarbhumi.gov.in is now computed accurately as per actual area (i.e. as per share) of a plot.

Applicants complaining of incorrect assessment of land revenue should be properly sensitized to follow the following procedure,-

- a) Applicants should ignore the previous incorrect assessed land revenue application ;
- b) A fresh application to be generated to get the correct assessment of land revenue ;

4. Over assessment of land revenue: As per sec 5(2) of the Kolkata Land Revenue Act, 2003, the rate of land revenue is increased at the rate of 10% every 5 years. Most of the citizens are unaware of such enhancement of land revenue and apply for re-assessment of the same. The Districts/Blocks are being made aware of sec 5(2) of the Kolkata Land Revenue Act, 2003, and such queries of the citizens can be resolved at the District/Block level itself. Citizens may be informed accordingly. [ANNEXURE-B]

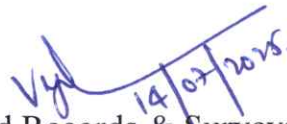
So, upon above cited factual matrix, the District Authorities are requested to scrutinize every application and dispose of the same accordingly. Such prayer may be forwarded to this end if particular intervention is required.


Director of Land Records & Surveys and
Joint Land Reforms Commissioner,
West Bengal.

Memo. No. 134/ 1198 /C/19

Dated, Alipore, the 14th July, 2025

Copy forwarded for information to the Additional Chief Secretary & Land Reforms Commissioner to the Govt. of West Bengal, Deptt. of L&LR and RR&R, W.B., NABANNA, 6th Floor, 325, Sarat Chatterjee Road, PO – Shibpur, Howrah – 711 102.


Director of Land Records & Surveys and
Joint Land Reforms Commissioner,
West Bengal.



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Tel. Ph. 2479-5727/5991/7355 ; Fax : 2779 - 8804/7361

Memo. No. 134 / 573(22) / C / 2019

Dated, Alipore, the 18th April, 2024

To
The Additional District Magistrate and
District Land & Land Reforms Officer (All Districts)

SUB : SOP for REFUND of excess land revenue paid - Regarding.

REF : Letter No. 430 - Budget(General)/LR-13099/39/2023-BUDGET SEC- Dept of
LR dated 06.11.2023 of the L&LR&RR&R Department.
&
Memo No. 134/1557/C/2019 dated 13.10.2023 of the DLR&S, West Bengal.

Apropos to the above mentioned subject matter and reference, refund of excess amount of land revenue paid by a raiyat was under consideration of this Directorate for quite some time. The L&LR&RR&R Department has approved the process of refunding excess land revenue paid as proposed by this Directorate.

For refund of excess land revenue paid by any raiyat the following Standard Operating Procedure (SOP) to be followed,-

1. The raiyat will submit an *application with necessary documents to the Block Land & Land Reforms Officer* for refund of excess amount,
2. Application in plain paper should be accompanied by the applicant's *mobile no., email id, Photo ID (AADHAAR/EPIC/PAN), bank name, bank account number & IFS code, Cancelled cheque of the bank account* in which he desires to receive the refund;
3. Copy of *Land Revenue Application & Revenue (Khajna) receipt;*
4. *GRIPS e Challan* (two or more as the case may be);
5. Block Land & Land Reforms Officer will verify the claim from the departmental portal & GRIPS portal;
6. Being satisfied about the claim, Block Land & Land Reforms Officer will forward the application to District Land & Land Reforms Officer for recommendation;
7. District Land & Land Reforms Officer will verify the claim from the departmental portal. Being satisfied about the claim, DL&LRO will recommend & forward the claim to Department of L&LR and RR&R through the Director of Land Records & Surveys;
8. On approval of the Finance Deptt. and on authorization of the L&LR&RR&R Deptt., the amount will be refunded to the raiyat by drawing bills from treasury.

You are further requested to suitably inform all concerned offices under your administrative control about the above procedure and spread awareness among raiyats by displaying the process of refund at suitable places.

Director of Land Records & Surveys &
Joint Land Reforms Commissioner
West Bengal

Dated, Alipore, the 18th April, 2024

Memo. No. 134 / 574 / C / 2019

Copy forwarded to-

1. The Additional Chief Secretary & Land Reforms Commissioner, L&LR&RR&R Department for kind information.

Director of Land Records & Surveys &
Joint Land Reforms Commissioner
West Bengal

ANNEXURE - B

Kolkata Land Revenue Act, 2003

Applicability

- For Municipal Corporation of Kolkata & Howrah
- For Bidhannagar Municipality
- For other Municipal areas under *Kolkata Metropolitan Development Authority*.
- Dist. involved: North 24-Parganas, South 24-Parganas, Nadia, Hooghly and Howrah.

Rate of Land Revenue under Kolkata Land Revenue Act, 2003

As per provision of the Kolkata Land Revenue Act, 2003 u/s Sec. 5(2), the rate of land revenue shall be increased at the rate of 10% after every 5 years. After (1410 – 1414) BS, (1415 – 1419) BS, (1420 – 1424) BS, (1425 – 1429) BS, it needs to be increased again for (1430 – 1434) BS according to Act. As shown below,-

For Municipal Corporation of Kolkata, Howrah & Bidhannagar :

Bangla san	Akrishi (Rate per decimal)	Bastu (Rate per decimal)	Commercial (Rate per decimal)
1429	60	60	266
1430	66	66	293

For Municipal areas under the KMDA:

Bangla san	Akrishi (Rate per decimal)	Bastu (Rate per decimal)	Commercial (Rate per decimal)
1429	47	47	233.50
1430	52	52	257

Relevant Sections of the Act.

- Every raiyat who makes payment of revenue within the year shall be entitled to a rebate of 5% of the amount of revenue paid. [Sec. 12(1)]
- An arrear of revenue shall bear simple interest @ 6.25 % per annum [Sec. 12(2)]
- The rate of revenue shall be increased at the rate of 10% after every 5 years. [Sec. 5(2)]

Cess applicable:

- Only 15 % Rural Employment Surcharge under West Bengal Rural Employment & Production Act, 1976.
