



## GOVERNMENT OF KERALA

### Abstract

Revenue Department- Collection of land tax and issuing 'digitally prepared pre-mutation sketch incorporating *Thandaper* details' in Digitally Surveyed Villages-Guidelines-Orders issued

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### REVENUE(E)DEPARTMENT

G.O.(Ms)No.7/2025/RD Dated,Thiruvananthapuram, 13-01-2025

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Read 1. G.O.(Ms) No.110/2022/RD dt 21.4.2022

2. Letter No.LR/4203/2024-LR(B3)dt.9.12.2024 from the  
Commissioner of Land Revenue

### ORDER

1. The Commissioner, Land Revenue vide letter read above submitted a detailed proposal to Government detailing the guidelines to be followed for the collection of land tax and issue of 'digitally prepared pre-mutation sketch incorporating *Thandaper* details' in Digitally Surveyed Villages based on the digital survey records notified under section 13 of the Kerala Survey and Boundaries Act, 1961 in such villages, after a process of 'one-time verification' by the Village officers concerned.
2. The Government have examined the matter in detail and are pleased to issue the following guidelines with immediate effect for 'one-time verification' (OTV) of land parcels by the Village Officers concerned before the collection of land tax and issue of 'digitally prepared pre-mutation sketch incorporating *Thandaper* details' based on digital survey records notified under section 13 of the Kerala Survey and Boundaries Act, 1961:
  - i. Collection of Land Tax for all land parcels in the Digitally Surveyed villages where records have been notified under Section 13 of the

Kerala Survey and Boundaries Act 1961, shall be as per digitally surveyed village records [digital -Basic Tax Register (d-BTR)] after completion of one-time-verification (OTV) by the Village Officer concerned through the '*Ente-Bhoomi*' portal (Integrated Land Information Management System- ILIMS).

- ii. The land tax receipt generated through ILIMS, *inter alia*, shall also show, along with the new digital survey number(s) of land parcels as per correlation data, the corresponding old (pre-digital) survey or resurvey number (s) along with block number (s), as the case may be, wherever such data is available in ReLIS. This will help the *Thandaper* holder, banks, other financial institutions, or other stakeholders concerned to correlate the digitally surveyed land parcels with the old (pre-digital) survey or resurvey numbers. However, the following footnote shall be added to all land tax receipts generated through ILIMS: '*This land tax receipt serves only fiscal purpose.*'
- iii. Pending digital Land Record Maintenance (d-LRM) complaints should be indicated with colour codes in the Spatial Records in ILIMS for viewing by officers and the public alike. The primary land parcel involved in the LRM complaint should be colour coded. The adjacent holdings sharing boundary of the primary land parcel should not be coloured. Green colour coding should be used for pending d -LRMs that are only simple spelling corrections in the name and address of the *Thandaper* holder (not affecting the ownership). In all other pending d-LRM complaints involving registered land holdings, yellow colour code shall be used, and where the primary land parcel involved in a d-LRM complaint is a Government land parcel, red colour code shall be used.
- iv. In green category d-LRM complaints, the village Officer shall be empowered to correct the spelling errors in the name or address in the digitally Surveyed Village Records (d-BTR and d-*Thandaper* Register) by recording the reasons thereof after due verification and satisfaction. Land Tax shall be collected based on the d-BTR extent after carrying out the said simple corrections. Those d-LRM complaints that are likely to affect ownership and wrongly classified in the green category shall be pushed to the yellow category by the Village Officer after digitally recording the valid reasons.
- v. During one time verification by the Village Officer, for registered land holdings (land parcels) with yellow colour coded d-LRM complaints

and its adjacent registered land holdings that share boundary with it, land tax shall be collected based on the d-BTR extent. During the pendency of such d-LRM complaint(s), the 'digitally prepared pre-mutation sketch incorporating *Thandaper* details' for the said land holdings shall be issued based on the d-*Thandaper* extent. But however, the digital pre-mutation sketch thus issued (including the print version) shall carry the conspicuous watermark- "*Sketch is subject to changes, as d-LRM is pending*".

- vi. In the case of registered land holdings sharing boundary or boundaries with Government land and even though there is an apparent shortfall in the extent of such Government land is found, the village officer shall collect land tax for such registered land holdings based on d-BTR extent. In the case of re surveyed villages, the extent shall be compared with old ReLis BTR and in unsurveyed villages, the extent shall be compared with settlement register. However in the said cases, Village Officer shall forthwith file a 'Government d-LRM complaint' and the said Government land parcel shall be given a red colour code through ILIMS during one-time verification in the light of Rule 83 of the Kerala Survey and Boundaries Rules, 1964. [*"Rule 83. Excess areas of adjoining subdivisions to be added to porambokes and other Government lands.-If the present areas and measurements of porambokes and other Government lands are both less than the settlement areas and divide measurements respectively, and if the areas of the adjoining subdivisions show any excess, such excess shall be added to the porambokes or other Government land and treated as encroachments as far as there is deficit in the recorded width of the poramboke or other Government lands"*]. When such a Government d-LRM complaint (red category) is pending, the 'digitally prepared pre-mutation sketch incorporating *Thandaper* details' for such registered land holdings (land parcels) shall be issued based on the d- *Thandaper* extent(for *thandaper* details), but however, the digital pre- mutation sketch prepared based on digital spatial records for issue (including the print version) shall carry the conspicuous watermark- "*Sketch is subject to changes, as Government d-LRM is pending*".
- vii. Based on the above guidelines, ILIMS shall be automated, *inter alia*, t o -

(a) generate the demand for Land Tax online after OTV to enable

online payments;

(b) generate digitally prepared pre mutation sketches incorporating Thandaper details, and

(c) archive, in a retrievable manner, the electronic trail of all changes in digital village records (with time stamp and user details) effected after the notification of these records under section 13 or section 13A of the Kerala Survey and Boundaries Act, 1961.

viii. A Digital-LRM complaint should be redressed within a period of one month from the date of its registration in ILIMS.

3. The Departments of Revenue and Survey & Land Records shall enable the above through the '*Ente Bhoomi* Portal' (Integrated Land Information Management System) and implement the same.

(By order of the Governor)  
TINKU BISWAL  
PRINCIPAL SECRETARY

To:

The Commissioner, Land Revenue Department, Trivandrum  
The Director, Survey & Land Records Department, Trivandrum  
The IG, Registration Department, Trivandrum  
The Accountant General (A&E/Audit), Trivandrum  
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Forwarded /By order

Section Officer