



APPENDICES

Appendix – I
(Reference: Paragraph 1.7.3)

Action taken by the Excise Department on the recommendations

Year of Audit Report	Name of the Performance Audit	Recommendations	Action taken by the Department/ Government
2012-13	‘Receipts under State Excise’	<p>The Commissioner of Excise (CE), Assam may arrange to reconcile the figure of ENA intake as reported to the Government of Assam by them and as indicated by the bottling units.</p> <p>The State Excise (SE) Department may consider suitably revising the format for monthly reports of bottling units to provide space for depicting the volume of ENA permitted during the month and corresponding remarks column for incorporating the reasons for variation.</p>	<p>All Superintendents of Excise at district level directed to take necessary action to reconcile ENA receipt statements and arrival reports and also import permits issued etc.</p> <p>The format for monthly report may be revised. However, with introduction of online permit system, any loopholes in the matter shall be resolved to certain extent.</p>
		<p>The CE, Assam may arrange to carry out periodic cross verification of ENA intake reported by the bottling units with the dispatch figures of distilleries located in other States.</p>	<p>All issues from distilleries are responded back with production of EVC. Further, the exporting authorities were requested to cross verify the ENA intake by various bottling units of Assam with that of issue figures of ENA by the distilleries located outside the State.</p>
		<p>In view of absence of countersignature of Non Execution Certificates (NECs) issued from other States, the CE, Assam may install a system of carrying out regular cross verification of the NECs/short supply certificates received from other States.</p>	<p>Matter has been brought to the notice of the Commissioner of Excise of other states for countersignature of a superior Excise officer of the district. Cross verification of the NECs/short supply certificates may be done with exporting states. However, this may be done through e-mail.</p>
		<p>The SE Department may consider the prescription of norms for production of IMFL from ENA to prevent loss of revenue. They may also make suitable amendments in the formats for reporting production by bottling units to provide for such norm so that any variation in production can prima facie be visible from the returns.</p>	<p>The Standard formula for production of IMFL from ENA has been clarified as per amended Rule 88 of the Assam Excise Rules, 2016. Earlier, as per audit recommendation a benchmark formula was fixed vide this office order No. III-204/2012-13/Pt-IV/9 dtd.03/12/2014.</p>
		<p>The SE Department may consider implementing a system of surprise checks to be conducted on a random basis to examine the strength of IMFL. They may also make the bottling units and the Chemical Examiner of GoA accountable for any variation found during surprise checks.</p>	<p>The CE, Assam directed district Superintendents of Excise to take steps for surprise checking for any variation of strength of IMFL. Further, it may be stated here that for any variation of strength found during surprise checking, concerned officer-in-charge of bottling units, Chemical Examiner of Excise, Assam and licensees shall be accountable.</p>
		<p>The SE Department may initiate process for re-classifying the brands in view of their ex-bond and the maximum retail prices. Also, they may devise a mechanism for re-verifying the classification in view of the MRP printed on the labels to satisfy itself about the correctness of classification of the brands at the time of label registration.</p>	<p>Brands are classified on MRP basis as per Assam Excise Rules, 2016.</p>
		<p>The SE Department may consider to re-classify the element ‘import/transport pass fee’ as part of ex-bond price to avoid cases of mis-</p>	<p>Brands classification is done on MRP basis as per Assam Excise Rules, 2016.</p>

Year of Audit Report	Name of the Performance Audit	Recommendations	Action taken by the Department/ Government
		classification of brands. For this, the rates of both the fees may be made equal so that there is no scope of misclassification of IMFL leading to loss of revenue.	
		The SE Department may suitably modify the format of returns to accommodate the details of raw material consumption and the ideal production based on norms available with the breweries so as to enable detection of short production of Beer.	As per suggestion of CAG, necessary formats sent to concerned Superintendent of Excise to maintain up-to-date record in respect of production of beer as per brewing book contained in Assam Excise Manual, Volume-III.
		The SE Department may consider ensuring valid insurance policy covering the Excise Duty and VAT involved in the stock allowed as bond limit and make it a pre-requisite for next renewal of the licences of bonded warehouses as an additional security measure. They may also ensure that the insurance policies mention GoA as the first claimant in case of any claim. Revisit the present procedure of fixing security deposit from the flat ₹ 5,000 to a progressive amount with a ceiling based on the past average stock pattern by the bonded warehouse licensee as per the provisions of Rule 4 (3) of ABW Rules.	As per Assam Excise Rules, 2016 all erstwhile bonded warehouse are now converted to wholesale warehouse which stores only duty paid stock. bonded warehouse licence is existing only within a manufactory.
		The SE Department may initiate steps to recover the balance licence fees of ₹ 77 lakh from the concerned licensees and issue necessary orders to the officers to keep strict vigil regarding the bond limit. They may also consider prescribing penal measures for excess stocking over and above the bond limits by the bonded warehouses	Already respective Superintendents of Excise are directed to realise balance licence fees and asked to keep vigil regarding bond limit. However, with progress of online payment system such drawbacks shall be curtailed.
		The SE Department may prescribe a system of submission of annual reports by the bonded warehouses similar to that existent in Sales Tax Department and arrange to get these reports verified at the CE's office to ensure their correctness.	Necessary instruction with prescribed proforma issued to district Superintendents of Excise.
		The SE Department may, in addition to prescribing submission of annual reports as recommended in the preceding para, prescribe a system of submission of a copy of the BS/AA/report to banks alongwith the annual reports.	The matter has been informed to the Government for necessary approval.
		The SE Department may install a system of obtaining the reasons attributable to IMFL/Beer getting sedimented/rejected and only after it is proved to be beyond the control of the licensee, waiver of revenue may be considered as per provisions available in the extant Rules. They may also issue necessary instructions to the bonded warehouses to introduce system of bin cards for monitoring the movement of stock	CE, Assam issued orders for destruction of sedimented liquor and strict compliance of the same.
		The SE Department may install a system of verifying the genuineness of the import	It is mandatory to call for genuineness certificate against import permits issued

Year of Audit Report	Name of the Performance Audit	Recommendations	Action taken by the Department/ Government
		permits/certificates of receipt issued by the other States at periodic intervals to safeguard the revenue interest of the Government	by other States. Further, CEs of other States are already requested to install a system for verifying genuineness of the import permits at random basis.
		The SE Department may install a system of obtaining/gathering the actual strength vis-à-vis requirement of IMFL/Beer for paramilitary forces stationed at Nagaland from reliable sources before commencement of each year. Further, they may also call for genuineness certificates of each of the import permits before issue of export passes in the interest of revenue of the State	The CE Nagaland was requested to inform actual deployment strength and requirement of IMFL/Beer of Paramilitary forces stationed in Nagaland. It may be stated here that all export of liquor were allowed only on the basis of import permits issued by the responsible excise authorities of other concerned states. Further, Government of Nagaland is not bound to import liquor from Assam only. It is internal matter of their Government. MCT licence holders of upper Assam districts also procure liquor from CSD, Dimapur.
		The SE Department may take up the matter with their counterparts in Arunachal Pradesh and Meghalaya for ensuring uniformity in Excise Duty/VAT and maximum retail pricing of IMFL/Beer in view of the decisions in the Joint Working Group (JWG). Till such time, they may immediately initiate suitable action to erect the two check posts near Banderdewa (Arunachal Pradesh) at strategic locations to effectively curb the influx of IMFL/Beer into Assam from that State.	The Department has requested the Government to take decision to make excise levies at par with other neighbouring States like Arunachal Pradesh, Meghalaya etc.
		The SE Department may in order to streamline the working of the Country Spirit warehouses in the State, install/change system of: <ul style="list-style-type: none"> • Levying Excise Duty and VAT on per bottle/crate system like IMFL/Beer instead of per LPL system; • Conducting chemical examination of country spirit consignments before their dispatch from the warehouses; and • Tallying the production so disclosed by the contractors with the intake of caps, packing materials etc. to detect variation, if any. 	New Country Spirit Policy has been notified on 20 February 2017.
		The SE Department may devise a mechanism so that the reports received at the CE's Office through the concerned district excise offices are verified at each stage to ensure that there is neither any error nor any short payment/levy of revenue.	Such a system was randomly carried out at Commissionerate level as and when required. But with introduction of online system in the Department and subsequent e-Governance project entire matter shall be resolved near future.
		The SE Department may issue instruction to the bottling units and bonded warehouses to include a top sheet along with the sale statements and arrival reports mentioning the licensee wise position of total issue and receipt, from now onwards.	Instruction issued to Superintendent of Excise to include a topsheet alongwith the sale statements and arrival reports. But e-governance system will take care of the matter.
		The SE Department may install a system of recording the details of vehicles passing through the entry check posts at Boxirhat and Srirampur and reporting of the same to the concerned Superintendent of Excise/CE for enabling these offices to cross verify the	Instruction was issued to concerned Superintendents of Excise for recording of movements of vehicles carrying excisable goods passing through the check posts at Boxirhat and Srirampur. But at present, these excise check gates

Year of Audit Report	Name of the Performance Audit	Recommendations	Action taken by the Department/ Government
		reports. Till such time, a mechanism for sharing of information/data between the SE and Taxation Departments may be put in place to minimise the leakage of revenue.	are remained closed from 25 May 2016 with the abolishment of same as per Government instruction. Data sharing with other Departments may become easy with introduction of online system.
		The SE Department may consider allowing a reasonable time gap between the dates of publication of revised rates in the Official Gazette and its enforcement. They may also issue instruction for recovery of differential revenue in the above cases.	Nowadays, with any amendment of Rules/Acts etc. efforts have been made to allow reasonable time gap between the dates of publication of revised rates in Gazette notification and its enforcement.
		The SE Department may in consultation with the Finance Department, install a system of closer co-ordination with the Taxation Department on the following counts: <ul style="list-style-type: none"> • The important developments regarding the excisable goods may be shared between the Departments; • A system of data/information sharing between both the Departments may be installed; • The database of the check posts of Taxation Department may be obtained at periodic intervals and verified with the records of the licensees to safeguard leakage of revenue. 	Government of Assam has abolished all excise check gates from 25.05.16. With the development of online/e-governance project such loopholes are expected to be resolved.
		The SE Department may consider amending the Assam Excise Act and Rules to incorporate provisions for levy of penalty and interest at par with those leviable under the Assam VAT Act.	The Assam Excise Act, 1910 replaced by the Assam Excise Act, 2000 and the Assam Excise Rules, 1945 replaced by the Assam Excise Rules, 2016 which was notified and has come into force <i>w.e.f</i> 1 September 2016. Further, levy of penalty system is also made stringent.
		The SE Department may ensure continuation of the good practices instituted by the CE, Assam which would ensure timely realisation of the revenues due to the Government.	With launching of Excise online portal, the Department is going to be fully digitalised all kind of revenue collection, permits, passes etc. made online. Every effort will be made to plug revenue leakages.

Appendix – II
(Reference: Paragraph 1.8)
Number of auditable and audited units

Sl. No.	Department		Total number of auditable units	Total number of units due for audit during 2016-17	Units planned for audit during 2016-17	Units actually audited during 2016-17
1	Finance (Taxation)	Sales Tax	83	23	22	22
		Agricultural Income Tax	2	1	--	--
2	Excise		30	18	15	15
3	Transport		52	17	16	16
4	Environment and Forests		92	33	29	29
5	Mines and Minerals (Geology and Mining)		1	1	--	--
6	Stamp Duty and Registration		82	15	10	10
Total			342	108	92	92

Appendix -III

(Reference: Para 3.7)

Statement showing non-realisation of annual renewal licence fees for Bonded warehouse and wholesale/retail 'OFF' licensees under SE, North Lakhimpur

(Amount in ₹)

Sl. No.	Name of the licensee	Period	Amount of annual renewal licence fee to be paid for bonded warehouse	Amount of annual renewal wholesale licence fee to be paid for bonded warehouse	Total dues remained unrealised
1	M/s R N Bonded Warehouse (a wholesale and a bonded warehouse licence holder)	2010-11	1,00,000	1,00,000	32,50,000
		2011-12	2,50,000	2,00,000	
		2012-13	2,50,000	2,00,000	
		2013-14	2,50,000	2,00,000	
		2014-15	2,50,000	2,00,000	
		2015-16	7,50,000	5,00,000	
Sub-Total					32,50,000
Sl. No.	Name of the retail 'OFF' licensee	Period	Amount of annual renewal licence fee to be paid for retail 'OFF' licences		Total dues remained unrealised
2	M/s Kiranjoyti Chutia, IMFL 'OFF shop'	2013-14	1,00,000		5,00,000
		2014-15	1,00,000		
		2015-16	3,00,000		
3	M/s Hiralal Saikia, IMFL 'OFF shop'	2015-16	3,00,000		3,00,000
4	M/s Golok Gogoi, IMFL 'OFF shop'	2015-16	3,00,000		3,00,000
5	M/s Dipen Dutta, IMFL 'OFF shop'	2015-16	3,00,000		3,00,000
6	M/s Lalit Saikia, IMFL 'OFF shop'	2015-16	3,00,000		3,00,000
7	M/s Ghana Kanti Gogoi, IMFL 'OFF shop'	2011-12	1,00,000		7,00,000
		2012-13	1,00,000		
		2013-14	1,00,000		
		2014-15	1,00,000		
		2015-16	3,00,000		
Sub-Total					24,00,000
Grand Total					56,50,000

Appendix - IV
(Reference - Paragraph 4.4)

**STATEMENT SHOWING LIST OF VEHICLES FROM WHICH ADVANCE TAXES WERE NOT REALISED AND FINE FOR NON-PAYMENT
OF TAXES WERE NOT LEVIED**

Sl. No	Vehicle No.	Date of Registration	Road Tax Paid upto	Type/capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter (₹) on the basis of capacity of commercial Vehicles		Total outstanding Road Tax (₹)	No. of days	Rate of fine per day (₹)	Total Fine (₹)	Total outstanding amount (₹)
					From	To		(9)	(10)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) (11 + 14)
1	AS-14/C-1607	23.12.08	30.06.11	AATT/14 SC	01.07.11	30.04.14	1	Upto 9/11	2,200	2,200	92	5	460	2,660
							11	From 10/11	2,800	30,800	943	5	4,715	35,515
2	AS-14/C-1617	31.12.08	30.06.10	Tipper/10 MT (Value ₹ 671394.00)	01.07.10	30.04.14	5	Upto 9/11	2,518	12,590	457	5	2,285	14,875
							11	From 10/11	2,938	32,318	943	5	4,715	37,033
3	AS-14/C-1618	31.12.08	31.12.08	Truck/7 MT	01.01.09	30.04.14	11	Upto 9/11	1,700	18,700	1,003	5	5,015	23,715
							11	From 10/11	1,800	19,800	943	5	4,715	24,515
4	AS-14/C-1619	30.12.08	31.12.11	Truck/10 MT	01.01.12	30.04.14	10	From 01/12	2,330	23,300	851	5	4,255	27,555
5	AS-14/C-1620	02.01.09	31.03.12	AATT/14 SC	01.04.12	30.04.14	9	From 04/12	2,800	25,200	760	5	3,800	29,000
6	AS-14/C-1622	07.02.08	30.06.09	AATT/14 SC	01.07.09	30.04.14	9	Upto 9/11	2,200	19,800	822	5	4,110	23,910
							11	From 10/11	2,800	30,800	943	5	4,715	35,515
7	AS-14/C-1624	03.01.09	30.06.13	AATT/14 SC	01.07.13	30.04.14	4	From 07/13	2,800	11,200	304	5	1,520	12,720
8	AS-14/C-1626	05.01.09	30.06.12	AATT/14 SC	01.07.12	30.04.14	8	From 07/12	2,800	22,400	669	5	3,345	25,745
9	AS-14/C-1630	06.01.09	30.09.11	AATT/14 SC	01.10.11	30.04.14	11	From 10/11	2,800	30,800	943	5	4,715	35,515
10	AS-14/C-1632	06.01.09	31.03.09	AATT/14 SC	01.04.09	30.04.14	10	Upto 9/11	2,200	22,000	913	5	4,565	26,565
							11	From 10/11	2,800	30,800	943	5	4,715	35,515
11	AS-14/C-1640	31.03.09	30.09.09	Truck/10 MT	01.10.09	30.04.14	8	Upto 9/11	2,250	18,000	730	5	3,650	21,650
							11	From 10/11	2,330	25,630	943	5	4,715	30,345
12	AS-14/C-1648	13.01.09	31.12.12	Force/10 SC	01.01.13	30.04.14	6	From 01/13	1,900	11,400	485	5	2,425	13,825

Audit Report (Revenue Sector) for the year ended 31 March 2017

Sl. No	Vehicle No.	Date of Registration	Road Tax Paid upto	Type/capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter (₹) on the basis of capacity of commercial Vehicles		Total outstanding Road Tax (₹)	No. of days	Rate of fine per day (₹)	Total Fine (₹)	Total outstanding amount (₹)
					From	To								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) (11 + 14)
13	AS-14/C-1649	16.01.09	31.03.09	Truck/7 MT	01.04.09	30.04.14	10	Upto 9/11	1,700	17,000	913	5	4,565	21,565
							11	From 10/11	1,800	19,800	943	5	4,715	24,515
14	AS-14/C-1653	17.01.09	30.06.09	AATT/14 SC	01.07.09	30.04.14	9	Upto 9/11	2,200	19,800	822	5	4,110	23,910
							11	From 10/11	2,800	30,800	943	5	4,715	35,515
15	AS-14/C-1655	21.02.09	31.03.09	Tipper/10 MT (Value ₹671394.00)	01.04.09	30.04.14	10	Upto 9/11	2,518	25,180	913	5	4,565	29,745
							11	From 10/11	2,938	32,318	943	5	4,715	37,033
16	AS-14/C-1657	17.01.09	31.03.11	AATT/14 SC	01.04.11	30.04.14	2	Upto 9/11	2,200	4,400	183	5	915	5,315
							11	From 10/11	2,800	30,800	943	5	4,715	35,515
17	AS-14/C-1662	20.01.09	31.03.09	Truck/7 MT	01.04.09	30.04.14	10	Upto 9/11	1,700	17,000	913	5	4,565	21,565
							11	From 10/11	1,800	19,800	943	5	4,715	24,515
18	AS-14/C-1668	22.01.09	31.03.09	Truck/10 MT	01.04.09	30.04.14	10	Upto 9/11	2,250	22,500	913	5	4,565	27,065
							11	From 10/11	2,330	25,630	943	5	4,715	30,345
19	AS-14/C-1671	29.01.09	31.03.09	Truck/7 MT	01.04.09	30.04.14	10	Upto 9/11	1,700	17,000	913	5	4,565	21,565
							11	From 10/11	1,800	19,800	943	5	4,715	24,515
20	AS-14/C-1672	29.01.09	31.03.09	Truck/7 MT	01.04.09	30.04.14	10	Upto 9/11	1,700	17,000	913	5	4,565	21,565
							11	From 10/11	1,800	19,800	943	5	4,715	24,515
21	AS-14/C-1678	29.01.09	31.03.09	Truck/7 MT	01.04.09	30.04.14	10	Upto 9/11	1,700	17,000	913	5	4,565	21,565
							11	From 10/11	1,800	19,800	943	5	4,715	24,515
22	AS-14/C-1679	29.01.09	31.03.09	Truck/7 MT	01.04.09	30.04.14	10	Upto 9/11	1,700	17,000	913	5	4,565	21,565
							11	From 10/11	1,800	19,800	943	5	4,715	24,515
23	AS-14/C-1680	03.02.09	31.12.11	Truck/10 MT	01.01.12	30.04.14	10	From 01/12	2,330	23,300	851	5	4,255	27,555
24	AS-14/C-1682	29.01.09	31.03.09	Truck/7 MT	01.04.09	30.04.14	10	Upto 9/11	1,700	17,000	913	5	4,565	21,565
							11	From 10/11	1,800	19,800	943	5	4,715	24,515
25	AS-14/C-1683	29.01.09	31.03.09	Truck/7 MT	01.04.09	30.04.14	10	Upto 9/11	1,700	17,000	913	5	4,565	21,565
							11	From 10/11	1,800	19,800	943	5	4,715	24,515
26	AS-14/C-1684	29.01.09	30.09.12	AATT/14 SC	01.10.12	30.04.14	7	From 10/12	2,800	19,600	577	5	2,885	22,485
27	AS-14/C-1686	06.02.08	31.12.12	Truck/9 MT	01.01.13	30.04.14	6	From 01/13	2,200	13,200	485	5	2,425	15,625
28	AS-14/C-1693	02.02.09	30.06.11	AATT/14 SC	01.07.11	30.04.14	1	Upto 9/11	2,200	2,200	92	5	460	2,660
							11	From 10/11	2,800	30,800	943	5	4,715	35,515

Sl. No	Vehicle No.	Date of Registration	Road Tax Paid upto	Type/capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter (₹) on the basis of capacity of commercial Vehicles		Total outstanding Road Tax (₹)	No. of days	Rate of fine per day (₹)	Total Fine (₹)	Total outstanding amount (₹)
					From	To		(9)	(10)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) (11 + 14)
29	AS-14/C-1702	03.02.09	31.03.09	Truck/7 MT	01.04.09	30.04.14	10	Upto 9/11	1,700	17,000	913	5	4,565	21,565
							11	From 10/11	1,800	19,800	943	5	4,715	24,515
30	AS-14/C-1861	18.04.09	30.06.09	Truck/7 MT	01.07.09	30.04.14	9	Upto 9/11	1,700	15,300	822	5	4,110	19,410
							11	From 10/11	1,800	19,800	943	5	4,715	24,515
31	AS-14/C-1862	18.04.09	30.06.09	Truck/7 MT	01.07.09	30.04.14	9	Upto 9/11	1,700	15,300	822	5	4,110	19,410
							11	From 10/11	1,800	19,800	943	5	4,715	24,515
32	AS-14/C-1863	18.04.09	30.06.12	Truck/7 MT	01.07.12	30.04.14	8	From 07/12	1,800	14,400	669	5	3,345	17,745
33	AS-14/C-1864	18.04.09	30.06.11	Truck/10 MT	01.07.11	30.04.14	1	Upto 9/11	2,250	2,250	92	5	460	2,710
							11	From 10/11	2,330	25,630	943	5	4,715	30,345
34	AS-14/C-1865	18.04.09	30.06.09	Truck/10 MT	01.07.09	30.04.14	9	Upto 9/11	2,250	20,250	822	5	4,110	24,360
							11	From 10/11	2,330	25,630	943	5	4,715	30,345
35	AS-14/C-1866	18.04.09	30.06.12	Truck/7 MT	01.07.12	30.04.14	8	From 07/12	1,800	14,400	669	5	3,345	17,745
36	AS-14/C-1872	27.04.09	30.06.11	AATT/14 SC	01.07.11	30.04.14	1	Upto 9/11	2,200	2,200	92	5	460	2,660
							11	From 10/11	2,800	30,800	943	5	4,715	35,515
37	AS-14/C-1873	27.04.09	30.06.11	AATT/14 SC	01.07.11	30.04.14	1	Upto 9/11	2,200	2,200	92	5	460	2,660
							11	From 10/11	2,800	30,800	943	5	4,715	35,515
38	AS-14/C-1875	05.05.09	30.09.09	Truck/10 MT	01.10.09	30.04.14	8	Upto 9/11	2,250	18,000	730	5	3,650	21,650
							11	From 10/11	2,330	25,630	943	5	4,715	30,345
39	AS-14/C-1884	29.04.09	30.09.12	AATT/14 SC	01.10.12	30.04.14	7	From 10/12	2,800	19,600	577	5	2,885	22,485
40	AS-14/C-1885	06.05.09	30.06.09	Truck/10 MT	01.07.09	30.04.14	9	Upto 9/11	2,250	20,250	822	5	4,110	24,360
							11	From 10/11	2,330	25,630	943	5	4,715	30,345
41	AS-14/C-1888	02.05.09	30.06.11	AATT/14 SC	01.07.11	30.04.14	1	Upto 9/11	2,200	2,200	92	5	460	2,660
							11	From 10/11	2,800	30,800	943	5	4,715	35,515
42	AS-14/C-1897	08.05.09	30.06.09	Truck/10 MT	01.07.09	30.04.14	9	Upto 9/11	2,250	20,250	822	5	4,110	24,360
							11	From 10/11	2,330	25,630	943	5	4,715	30,345
43	AS-14/C-1899	12.05.09	30.09.11	Truck/10 MT	01.10.11	30.04.14	11	From 10/11	2,330	25,630	943	5	4,715	30,345
44	AS-14/C-1906	13.05.09	30.09.12	AATT/14 SC	01.10.12	30.04.14	7	From 10/12	2,800	19,600	577	5	2,885	22,485
45	AS-14/C-1911	12.05.09	30.09.12	AATT/14 SC	01.10.12	30.04.14	7	From 10/12	2,800	19,600	577	5	2,885	22,485

Audit Report (Revenue Sector) for the year ended 31 March 2017

Sl. No	Vehicle No.	Date of Registration	Road Tax Paid upto	Type/capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter (₹) on the basis of capacity of commercial Vehicles		Total outstanding Road Tax (₹)	No. of days	Rate of fine per day (₹)	Total Fine (₹)	Total outstanding amount (₹)
					From	To		(9)	(10)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) (11 + 14)
46	AS-14/C-1913	22.05.09	31.03.12	JCB (Value ₹20,23,680)	01.04.12	30.04.14	9	From 04/12	8,854	79,686	760	5	3,800	83,486
47	AS-14/C-1914	14.05.09	30.06.09	Truck/7 MT	01.07.09	30.04.14	9	Upto 9/11	1,700	15,300	822	5	4,110	19,410
							11	From 10/11	1,800	19,800	943	5	4,715	24,515
48	AS-14/C-1915	14.05.09	30.06.11	AATT/14 SC	01.07.11	30.04.14	1	Upto 9/11	2,200	2,200	92	5	460	2,660
							11	From 10/11	2,800	30,800	943	5	4,715	35,515
49	AS-14/C-1917	14.05.09	30.06.09	AATT/14 SC	01.07.09	30.04.14	9	Upto 9/11	2,200	19,800	822	5	4,110	23,910
							11	From 10/11	2,800	30,800	943	5	4,715	35,515
50	AS-14/C-1920	14.05.09	30.06.09	AATT/14 SC	01.07.09	30.04.14	9	Upto 9/11	2,200	19,800	822	5	4,110	23,910
							11	From 10/11	2,800	30,800	943	5	4,715	35,515
51	AS-14/C-1922	15.05.09	30.06.09	Truck/7 MT	01.07.09	30.04.14	9	Upto 9/11	1,700	15,300	822	5	4,110	19,410
							11	From 10/11	1,800	19,800	943	5	4,715	24,515
52	AS-14/C-1923	15.05.09	30.06.09	Truck/7 MT	01.07.09	30.04.14	9	Upto 9/11	1,700	15,300	822	5	4,110	19,410
							11	From 10/11	1,800	19,800	943	5	4,715	24,515
53	AS-14/C-1935	21.05.09	31.12.09	Truck/10 MT	01.01.10	30.04.14	7	Upto 9/11	2,250	15,750	638	5	3,190	18,940
							11	From 10/11	2,330	25,630	943	5	4,715	30,345
54	AS-14/C-1936	21.05.09	30.06.09	AATT/14 SC	01.07.09	30.04.14	9	Upto 9/11	2,200	19,800	822	5	4,110	23,910
							11	From 10/11	2,800	30,800	943	5	4,715	35,515
55	AS-14/C-1942	21.10.09	31.12.09	Truck/10 MT	01.01.10	30.04.14	7	Upto 9/11	2,250	15,750	638	5	3,190	18,940
							11	From 10/11	2,330	25,630	943	5	4,715	30,345
56	AS-14/C-1943	27.10.09	30.09.10	Truck/10 MT	01.10.10	30.04.14	4	Upto 9/11	2,250	9,000	365	5	1,825	10,825
							11	From 10/11	2,330	25,630	943	5	4,715	30,345
57	AS-14/C-1944	21.08.09	30.09.09	Truck/10 MT	01.10.09	30.04.14	8	Upto 9/11	2,250	18,000	730	5	3,650	21,650
							11	From 10/11	2,330	25,630	943	5	4,715	30,345
58	AS-14/C-1945	29.07.09	30.09.09	Truck/10 MT	01.10.09	30.04.14	8	Upto 9/11	2,250	18,000	730	5	3,650	21,650
							11	From 10/11	2,330	25,630	943	5	4,715	30,345
59	AS-14/C-1948	04.06.09	30.06.09	AATT/14 SC	01.07.09	30.04.14	9	Upto 9/11	2,200	19,800	822	5	4,110	23,910
							11	From 10/11	2,800	30,800	943	5	4,715	35,515
60	AS-14/C-1954	26.05.09	31.03.13	Truck/10 MT	01.04.13	30.04.14	5	From 04/13	2,330	11,650	395	5	1,975	13,625
61	AS-14/C-1960	01.06.09	30.06.11	AATT/14 SC	01.07.11	30.04.14	1	Upto 9/11	2,200	2,200	92	5	460	2,660
							11	From 10/11	2,800	30,800	943	5	4,715	35,515

Sl. No	Vehicle No.	Date of Registration	Road Tax Paid upto	Type/capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter (₹) on the basis of capacity of commercial Vehicles		Total outstanding Road Tax (₹)	No. of days	Rate of fine per day (₹)	Total Fine (₹)	Total outstanding amount (₹)
					From	To		(9)	(10)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) (11 + 14)
62	AS-14/C-1966	20.06.09	30.09.11	AATT/14 SC	01.10.11	30.04.14	11	From 10/11	2,800	30,800	943	5	4,715	35,515
63	AS-14/C-1968	15.06.09	31.12.11	AATT/14 SC	01.01.12	30.04.14	10	From 01/12	2,800	28,000	851	5	4,255	32,255
64	AS-14/C-1992	24.06.09	30.06.12	Truck/10 MT	01.07.12	30.04.14	8	From 07/12	2,330	18,640	669	5	3,345	21,985
65	AS-14/C-2250	09.12.09	31.12.11	AATT/14 SC	01.01.12	30.04.14	10	From 01/12	2,800	28,000	851	5	4,255	32,255
66	AS-14/C-2251	10.12.09	31.12.12	Truck/10 MT	01.01.13	30.04.14	6	From 01/13	2,330	13,980	485	5	2,425	16,405
67	AS-14/C-2305	08.01.10	31.03.10	AATT/14 SC	01.04.10	30.04.14	6	Upto 9/11	2,200	13,200	548	5	2,740	15,940
							11	From 10/11	2,800	30,800	943	5	4,715	35,515
68	AS-14/C-2026	06.08.09	30.09.11	Truck/7 MT	01.10.11	30.04.14	11	From 10/11	1,800	19,800	943	5	4,715	24,515
69	AS-14/C-2028	07.08.09	30.09.12	Tipper/15 MT (Value ₹15,08,572)	01.10.12	30.04.14	7	From 10/12	6,600	46,200	577	5	2,885	49,085
70	AS-14/C-2029	07.08.09	30.09.12	Tipper/15 MT (Value ₹15,08,572)	01.10.12	30.04.14	7	From 10/12	6,600	46,200	577	5	2,885	49,085
71	AS-14/C-2030	07.08.09	30.09.12	Tipper/15 MT (Value ₹15,08,572)	01.10.12	30.04.14	7	From 10/12	6,600	46,200	577	5	2,885	49,085
72	AS-14/C-2032	22.07.09	31.12.11	Truck/10 MT	01.01.12	30.04.14	10	From 01/12	2,330	23,300	851	5	4,255	27,555
73	AS-14/C-2037	22.07.09	30.09.09	Truck/10 MT	01.10.09	30.04.14	8	Upto 9/11	2,250	18,000	730	5	3,650	21,650
							11	From 10/11	2,330	25,630	943	5	4,715	30,345
74	AS-14/C-2052	28.08.09	30.09.11	Truck/10 MT	01.10.11	30.04.14	11	From 10/11	2,330	25,630	943	5	4,715	30,345
75	AS-14/C-2069	28.08.09	31.03.11	Truck/10 MT	01.04.11	30.04.14	2	Upto 9/11	2,250	4,500	183	5	915	5,415
							11	From 10/11	2,330	25,630	943	5	4,715	30,345

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Sl. No	Vehicle No.	Date of Registration	Road Tax Paid upto	Type/capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter (₹) on the basis of capacity of commercial Vehicles		Total outstanding Road Tax (₹)	No. of days	Rate of fine per day (₹)	Total Fine (₹)	Total outstanding amount (₹)
					From	To		(9)	(10)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) (11 + 14)
76	AS-14/C-2072	25.08.09	30.09.09	Truck/10 MT	01.10.09	30.04.14	8	Upto 9/11	2,250	18,000	730	5	3,650	21,650
							11	From 10/11	2,330	25,630	943	5	4,715	30,345
77	AS-14/C-2096	20.10.09	31.03.12	Truck/10 MT	01.04.12	30.04.14	9	From 04/12	2,330	20,970	760	5	3,800	24,770
78	AS-14/C-2110	18.09.09	30.09.11	Truck/10 MT	01.10.11	30.04.14	11	From 10/11	2,330	25,630	943	5	4,715	30,345
79	AS-14/C-2121	13.11.09	31.03.13	Truck/8 MT	01.04.13	30.04.14	5	From 04/13	2,000	10,000	395	5	1,975	11,975
Total										27,05,472			4,91,580	31,97,052

Appendix -V

(Reference - Paragraph 4.4)

STATEMENT SHOWING LIST OF VEHICLES FROM WHICH ADVANCE TAXES WERE NOT REALISED AND FINE FOR NON-PAYMENT OF TAXES WERE NOT LEVIED

Sl. No.	Vehicle No.	Date of Registration	Road Tax Paid upto	Type/ capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter (₹) on the basis of capacity of the commercial Vehicles		Total outstanding Road Tax (₹)	No. of days	Rate of fine per day (₹)	Total Fine (₹)	Total outstanding amount (₹)
					From	To		(9)	(10)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) (11 + 14)
1	AS-09 A/4844	11.11.08	31.12.11	Truck/9 MT	Jan-12	Jun-14	10	From 01/12	2,250	22,500	912	5	4,560	27,060
2	AS-09 A/4861	18.11.08	31.03.09	Truck/10 MT	Apl-09	Jun-14	10	Upto 9/11	2,250	22,500	913	5	4,565	27,065
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650
3	AS-09 A/4862	12.11.08	31.12.08	Truck/7 MT	Jan-09	Jun-14	11	Upto 9/11	1,700	18,700	1,003	5	5,015	23,715
							11	From 10/11	1,800	19,800	1,004	5	5,020	24,820
4	AS-09 A/4868	18.11.08	31.12.11	Tata Magic/SC 8	Jan-12	Jun-14	10	From 01/12	1,900	19,000	912	5	4,560	23,560
5	AS-09 A/4869	12.11.08	31.12.08	Tata Magic/SC 8	Jan-09	Jun-14	11	Upto 9/11	1,600	17,600	1,369	5	6,845	24,445
							11	From 10/11	1,900	20,900	1,004	5	5,020	25,920
6	AS-09 A/4873	18.11.08	31.12.10	Truck/10 MT	Jan-11	Jun-14	3	Upto 9/11	2,250	6,750	273	5	1,365	8,115
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650
7	AS-09 A/4644	03.10.08	31.12.08	Truck/10 MT	Jan-09	Jun-14	11	Upto 9/11	2,250	24,750	1,003	5	5,015	29,765
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650
8	AS-09 A/4653	03.10.08	31.12.08	Truck/10 MT	Jan-09	Jun-14	11	Upto 9/11	2,250	24,750	1,003	5	5,015	29,765
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650
9	AS-09 A/4680	10.10.08	31.12.08	Truck/7 MT	Jan-09	Jun-14	11	Upto 9/11	1,700	18,700	1,003	5	5,015	23,715
							11	From 10/11	1,800	19,800	1,004	5	5,020	24,820
10	AS-09 A/4714	20.10.08	31.12.08	Truck/10 MT	Jan-09	Jun-14	11	Upto 9/11	2,250	24,750	1,003	5	5,015	29,765
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650
11	AS-09 A/4547	15.09.08	31.03.09	Truck/7 MT	Arl-09	Jun-14	10	Upto 9/11	1,700	17,000	913	5	4,565	21,565
							11	From 10/11	1,800	19,800	1,004	5	5,020	24,820
12	AS-09 A/4596	20.09.08	31.12.08	Tata Winger/SC 14	Jan-09	Jun-14	11	Upto 9/11	2,200	24,200	1,003	5	5,015	29,215
							11	From 10/11	2,800	30,800	1,004	5	5,020	35,820
13	AS-09 A/4598	22.09.08	30.06.12	Truck/10 MT	Jul-12	Jun-14	8	From 7/12	2,330	18,640	730	5	3,650	22,290
14	AS-09 A/4618	24.09.08	30.09.11	Tata Magic/ SC 8	Oct-11	Jun-14	11	From 10/11	1,900	20,900	1,004	5	5,020	25,920

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Sl. No.	Vehicle No.	Date of Registration	Road Tax Paid upto	Type/ capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter (₹) on the basis of capacity of the commercial Vehicles		Total outstanding Road Tax (₹)	No. of days	Rate of fine per day (₹)	Total Fine (₹)	Total outstanding amount (₹)
					From	To		(9)	(10)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) (11 + 14)
15	AS-09 A/4285	10.07.08	30.09.08	Truck/10 MT	Oct-08	Jun-14	12	Upto 9/11	2,250	27,000	1,095	5	5,475	32,475
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650
16	AS-09 A/4297	16.07.08	31.03.09	Tanker/10 MT	Apr-09	Jun-14	10	Upto 9/11	2,250	22,500	913	5	4,565	27,065
								From 10/11	2,330	25,630	1,004	5	5,020	30,650
17	AS-09 A/4310	16.07.08	31.12.08	Truck/10 MT	Jan-09	Jun-14	11	Upto 9/11	2,250	24,750	1,003	5	5,015	29,765
								From 10/11	2,330	25,630	1,004	5	5,020	30,650
18	AS-09 A/4042	13.05.08	31.12.08	Truck/7 MT	Jan-09	Jun-14	11	Upto 9/11	1,700	18,700	1,003	5	5,015	23,715
							11	From 10/11	1,800	19,800	1,004	5	5,020	24,820
19	AS-09 A/4058	15.05.08	31.12.12	Truck/7 MT	Jan-13	Jun-14	6	From 01/13	1,800	10,800	546	5	2,730	13,530
20	AS-09 A/4067	15.05.08	30.09.08	Truck/7 MT	Oct-08	Jun-14	12	Upto 9/11	1,700	20,400	1,095	5	5,475	25,875
							11	From 10/11	1,800	19,800	1,004	5	5,020	24,820
21	AS-09 A/4081	16.05.08	30.06.08	Truck/10 MT	Jul-08	Jun-14	13	Upto 9/11	2,250	29,250	1,187	5	5,935	35,185
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650
22	AS-09 A/4847	11.11.08	31.12.08	Truck/16 MT	Jan-09	Jun-14	11	Upto 9/11	3,100	34,100	1,003	5	5,015	39,115
							11	From 10/11	3,400	37,400	1,004	5	5,020	42,420
23	AS-09 A/4761	02.10.08	31.12.08	Tata Magic/ SC 8	Jan-09	Jun-14	11	Upto 9/11	1,600	17,600	1,003	5	5,015	22,615
							11	From 10/11	1,900	20,900	1,004	5	5,020	25,920
24	AS-09 A/4777	27.10.08	30.06.12	Truck/10 MT	Jul-12	Jun-14	8	From 07/12	2,330	18,640	730	5	3,650	22,290
25	AS-09 A/4814	11.11.08	31.03.12	Truck/7 MT	Arl-12	Jun-14	9	From 04/12	1,800	16,200	821	5	4,105	20,305
26	AS-09 A/4912	20.11.08	31.12.08	Truck/7 MT	Jan-09	Jun-14	11	Upto 9/11	1,700	18,700	1,003	5	5,015	23,715
							11	From 10/11	1,800	19,800	1,004	5	5,020	24,820
27	AS-09 A/4951	29.11.08	31.12.08	Truck/7 MT	Jan-09	Jun-14	11	Upto 9/11	1,700	18,700	1,003	5	5,015	23,715
							11	From 10/11	1,800	19,800	1,004	5	5,020	24,820
28	AS-09 A/4952	29.11.08	31.12.08	Truck/10 MT	Jan-09	Jun-14	11	Upto 9/11	2,250	24,750	1,003	5	5,015	29,765
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650
29	AS-09 A/4959	26.11.08	30.09.12	Truck/10 MT	Oct-12	Jun-14	7	From 10/12	2,330	16,310	638	5	3,190	19,500
30	AS-09 A/4961	28.11.08	31.12.08	Truck/10 MT	Jan-09	Jun-14	11	Upto 9/11	2,250	24,750	1,003	5	5,015	29,765
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650

Sl. No.	Vehicle No.	Date of Registration	Road Tax Paid upto	Type/ capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter (₹) on the basis of capacity of the commercial Vehicles		Total outstanding Road Tax (₹)	No. of days	Rate of fine per day (₹)	Total Fine (₹)	Total outstanding amount (₹)
					From	To		(9)	(10)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) (11 + 14)
31	AS-09 A/4964	26.11.08	31.12.08	Truck/10 MT	Jan-09	Jun-14	11	Upto 9/11	2,250	24,750	1,003	5	5,015	29,765
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650
32	AS-09 A/4998	03.12.08	31.12.08	Truck/10 MT	Jan-09	Jun-14	11	Upto 9/11	2,250	24,750	1,003	5	5,015	29,765
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650
33	AS-09 A/5004	03.12.08	31.12.11	Truck/10 MT	Jan-12	Jun-14	10	From 01/12	2,330	23,300	912	5	4,560	27,860
34	AS-09 A/5007	03.12.08	30.09.09	Truck/9 MT	Oct-09	Jun-14	8	Upto 9/11	2,200	17,600	1,003	5	5,015	22,615
							11	From 10/11	2,250	24,750	1,004	5	5,020	29,770
35	AS-09 A/5025	05.12.08	31.12.08	Truck/17 MT	Jan-09	Jun-14	11	Upto 9/11	3,175	34,925	1,003	5	5,015	39,940
							11	From 10/11	3,500	38,500	1,004	5	5,020	43,520
36	AS-09 A/5026	05.12.08	31.12.08	Truck/17 MT	Jan-09	Jun-14	11	Upto 9/11	3,175	34,925	1,003	5	5,015	39,940
							11	From 10/11	3,500	38,500	1,004	5	5,020	43,520
37	AS-09 A/5027	05.12.08	31.12.08	Truck/7 MT	Jan-09	Jun-14	11	Upto 9/11	1,700	18,700	1,003	5	5,015	23,715
							11	From 10/11	1,800	19,800	1,004	5	5,020	24,820
38	AS-09 A/5028	05.12.08	31.12.08	Truck/10 MT	Jan-09	Jun-14	11	Upto 9/11	2,250	24,750	1,003	5	5,015	29,765
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650
39	AS-09 A/5031	22.12.08	31.03.09	Truck/10 MT	Arl-09	Jun-14	10	Upto 9/11	2,250	22,500	913	5	4,565	27,065
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650
40	AS-09 A/5037	12.12.08	31.12.09	Truck/10 MT	Jan-10	Jun-14	7	Upto 9/11	2,250	15,750	638	5	3,190	18,940
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650
41	AS-09 A/5041	05.12.08	31.12.08	Truck/10 MT	Jan-09	Jun-14	11	Upto 9/11	2,250	24,750	1,003	5	5,015	29,765
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650
42	AS-09 A/5109	18.12.08	31.03.09	Truck/10 MT	Arl-09	Jun-14	10	Upto 9/11	2,250	22,500	913	5	4,565	27,065
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650
43	AS-09 A/5112	19.12.08	31.03.12	Truck/10 MT	Arl-12	Jun-14	9	From 04/12	2,330	20,970	819	5	4,095	25,065
44	AS-09 A/5161	30.01.09	30.06.11	Truck/10 MT	Jul-11	Jun-14	1	Upto 9/11	2,250	2,250	92	5	460	2,710
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650
45	AS-09 A/5177	19.12.08	31.03.09	Truck/9 MT	Arl-09	Jun-14	10	Upto 9/11	2,200	22,000	913	5	4,565	26,565
							11	From 10/11	2,250	24,750	1,004	5	5,020	29,770

Audit Report (Revenue Sector) for the year ended 31 March 2017

Sl. No.	Vehicle No.	Date of Registration	Road Tax Paid upto	Type/ capacity of Vehicles	Period of outstanding Road Tax		No. of Quarters	Rate per Quarter (₹) on the basis of capacity of the commercial Vehicles		Total outstanding Road Tax (₹)	No. of days	Rate of fine per day (₹)	Total Fine (₹)	Total outstanding amount (₹)
					From	To		(9)	(10)					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15) (11 + 14)
46	AS-09 A/5197	25.12.09	31.03.12	Truck/10 MT	Arl-12	Jun-14	9	From 04/12	2,330	20,970	819	5	4,095	25,065
47	AS-09 A/5251	05.01.09	31.03.09	Truck/5 MT	Arl-09	Jun-14	10	Upto 9/11	1,350	13,500	913	5	4,565	18,065
							11	From 10/11	1,400	15,400	1,004	5	5,020	20,420
48	AS-09 A/5255	06.01.09	31.03.09	Truck/6 MT	Arl-09	Jun-14	10	Upto 9/11	1,525	15,250	913	5	4,565	19,815
							11	From 10/11	1,600	17,600	1,004	5	5,020	22,620
49	AS-09 A/5256	06.01.09	31.03.09	Truck/6 MT	Arl-09	Jun-14	10	Upto 9/11	1,525	15,250	913	5	4,565	19,815
							11	From 10/11	1,600	17,600	1,004	5	5,020	22,620
50	AS-09 A/5274	31.01.09	31.03.09	Truck/10 MT	Arl-09	Jun-14	10	Upto 9/11	2,250	22,500	913	5	4,565	27,065
							11	From 10/11	2,330	25,630	1,004	5	5,020	30,650
Total										20,03,880			4,24,720	24,28,600

Appendix-VI

(Reference - Paragraph 4.4)

Statement showing the details of tax accrued and fine leviable against different vehicle for delayed or non-payment of tax

SI No.	Registration No. of Vehicle	Type of Vehicle/Capacity of the Vehicles	Period for which Tax payable	Rate per Quarter on basis of capacity of commercial Vehicles	No. of Quarter	Tax leviable (₹)	Fine leviable (₹)	No. of days
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	AS-07/C-0401	ATTT(Winger) 13+1	01/01/13 to 31/05/13	2,200	2	4,400	755	151
2.	AS-07/C-0402	Magic (1+7)	01/10/12 to 31/05/13	1,900	3	5,700	1,215	243
3.	AS-07/C-0403	Tractor (1)	01/01/13 to 31/05/13	150	2	300	755	151
4.	AS-07/C-0405	Auto rickshaw (3+1)	01/01/10 to 31/05/13	300	14	4,200	6,230	1,246
5.	AS-07/C-0406	Auto rickshaw (3+1)	07/02/12 to 31/05/13	300	5	1,500	2,400	480
6.	AS-07/C-0407	Magic (1+7)	01/04/13 to 31/05/13	1,900	1	1,900	305	61
7.	AS-07/C-0410	Truck (03)	01/10/12 to 31/05/13	2,250	3	6,750	1,215	243
8.	AS-07/C-0411	Trailer	01/03/09 to 31/05/13	300	17	5,100	7,765	1,553
9.	AS-07/C-0413	ATTT (Winger) 13+1	01/01/12 to 31/05/13	2,200	6	13,200	2,580	516
10.	AS-07/C-0414	(1+1) Pickup van	01/01/10 to 31/05/13	500	14	7,000	6,230	1,246
11.	AS-07/C-0415	Local Taxi (Magic) (1+7)	01/04/12 to 31/05/13	1,600	5	8,000	2,135	427
12.	AS-07/C-0416	Auto rickshaw (3+1)	01/07/10 to 31/05/13	300	12	3,600	5,325	1,065
13.	AS-07/C-0417	Public Carrier	01/01/10 to 31/05/13	2,250	14	31,500	6,230	1,246
14.	AS-07/C-0418	Magic (1+7)	01/10/09 to 31/05/13	1,900	15	28,500	6,695	1,339
15.	AS-07/C-0423	Magic (1+7)	01/04/10 to 31/05/13	1,900	13	24,700	5,785	1,157
16.	AS-07/C-0426	Tractor (1)	01/01/10 to 31/05/13	150	14	2,100	6,230	1,246
17.	AS-07/C-0427	Pickup Van (1+2)	01/07/12 to 31/05/13	500	4	2,000	1,675	335
18.	AS-07/C-0424	(Taxi Ace)	01/07/12 to 31/05/13	500	4	2,000	1,675	335
19.	AS-07/C-0428	HGV (Tipper)(1+1)	01/07/09 to 31/05/13	1,700	16	27,200	7,150	1,430
20.	AS-07/C-0429	Auto rickshaw	01/01/12 to 31/05/13	300	6	1,800	2,580	516
21.	AS-07/C-0430	Tractor	01/04/09 to 31/05/13	150	17	2,550	7,595	1,519
22.	AS-07/C-0431	Pickup van	01/07/09 to 31/05/13	500	16	8,000	7,150	1,430
23.	AS-07/C-0432	Tipper (Truck)	01/04/12 to 31/05/13	1,700	5	8,500	2,130	426
24.	AS-07/C-0433	Tipper (Truck)	01/04/12 to 31/05/13	1,700	5	8,500	2,130	426
25.	AS-07/C-0434	Tipper (Truck)	01/04/12 to 31/05/13	1,700	5	8,500	2,130	426
26.	AS-07/C-0436	TWP (3+1)	01/01/12 to 31/05/13	300	6	1,800	2,580	516
27.	AS-07/C-0437	Pickup van	01/10/09 to 31/05/13	500	15	7,500	6,695	1,339

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SI No.	Registration No. of Vehicle	Type of Vehicle/Capacity of the Vehicles	Period for which Tax payable	Rate per Quarter on basis of capacity of commercial Vehicles	No. of Quarter	Tax leviable (₹)	Fine leviable (₹)	No. of days
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
28.	AS-07/C-0438	Tractor (1)	01/03/12 to 31/05/13	150	5	750	2,285	457
29.	AS-07/C-0439	Trailer	01/10/11 to 31/05/13	375	7	2,625	3,045	609
30.	AS-07/C-0440	Auto Rickshaw	01/04/10 to 31/05/13	300	13	3,900	5,785	1,157
31.	AS-07/C-0441	Auto Rickshaw	01/04/11 to 31/05/13	300	9	2,700	3,960	792
32.	AS-07/C-0442	Auto Rickshaw	01/04/10 to 31/05/13	300	13	3,900	5,785	1,157
33.	AS-07/C-0443	Auto rickshaw (1+3)	01/04/10 to 31/05/13	300	13	3,900	5,785	1,157
34.	AS-07/C-0445	Auto Rickshaw	01/04/10 to 31/05/13	300	13	3,900	5,785	1,157
35.	AS-07/C-0446	Magic	01/07/09 to 31/05/13	1,900	16	30,400	7,150	1,430
36.	AS-07/C-0447	Auto rickshaw (1+3)	01/04/10 to 31/05/13	300	13	3,900	5,785	1,157
37.	AS-07/C-0449	Tractor (1)	01/01/10 to 31/05/13	150	14	2,100	6,230	1,246
38.	AS-07/C-0450	M/Tractor	01/01/10 to 31/05/13	375	14	5,250	6,230	1,246
39.	AS-07/C-0451	Pickup Van	01/04/10 to 31/05/13	1900	13	24,700	5,785	1,157
40.	AS-07/C-0452	Auto rickshaw (1+3)	01/04/10 to 31/05/13	300	13	3,900	5,785	1,157
41.	AS-07/C-0453	Pickup van (ACE)	01/04/10 to 31/05/13	500	13	6,500	5,785	1,157
42.	AS-07/C-0454	Tractor	01/04/10 to 31/05/13	150	13	1,950	5,785	1,157
43.	AS-07/C-0456	Oil Tanker	01/04/13 to 31/05/13	3,325	01	3,325	305	61
44.	AS-07/C-0457	Auto rickshaw (1+3)	01/04/10 to 31/05/13	300	13	3,900	5,785	1,157
45.	AS-07/C-0509	Auto Rickshaw	01/04/12 to 31/05/13	300	5	1,500	2,130	426
46.	AS-07/C-0511	HGV (1+2)	01/04/12 to 31/05/13	2,250	5	11,250	2,130	426
47.	AS-07/C-0512	Pickup Van (2+1)	01/04/10 to 31/05/13	1,000	13	13,000	5,785	1,157
48.	AS-07/C-0514	Pickup Van (LGV)	01/04/10 to 31/05/13	1,000	13	13,000	5,785	1,157
49.	AS-07/C-0517	207 DI/31 (2+1)	01/10/10 to 31/05/13	1,000	11	11,000	4,870	974
50.	AS-07/C-0518	Auto rickshaw (3+1)	01/04/10 to 31/05/13	300	13	3,900	5,785	1,157
51.	AS-07/C-0520	Auto rickshaw (3+1)	01/04/10 to 31/05/13	300	13	3,900	5,785	1,157
52.	AS-07/C-0522	Auto rickshaw (3+1)	01/10/09 to 31/05/13	300	15	4,500	6,695	1,339
53.	AS-07/C-0525	709 Truck (3)	01/01/13 to 31/05/13	1,350	2	2,700	755	151
54.	AS-07/C-0526	LGV Truck (1+2)	01/10/09 to 31/05/13	1,350	15	20,250	6,695	1,339
55.	AS-07/C-0528	Magic (7+1)	31/09/09 to 31/05/13	1,900	15	28,500	6,700	1,340
56.	AS-07/C-0530	LGV Truck (1+2)	01/01/10 to 31/05/13	1,000	14	14,000	6,230	1,246
57.	AS-07/C-0532	Pickup Van (1+1)	01/07/10 to 31/05/13	500	12	6,000	5,325	1,065
58.	AS-07/C-0535	Auto rickshaw (3+1)	01/07/10 to 31/05/13	300	12	3,600	5,325	1,065

SI No.	Registration No. of Vehicle	Type of Vehicle/Capacity of the Vehicles	Period for which Tax payable	Rate per Quarter on basis of capacity of commercial Vehicles	No. of Quarter	Tax leviable (₹)	Fine leviable (₹)	No. of days
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
59.	AS-07/C-0539	Pickup Van (1+1)	01/04/10 to 31/05/13	500	13	6,500	5,785	1,157
60.	AS-07/C-0540	Tractor (1)	01/07/10 to 31/05/13	150	12	1,800	5,325	1,065
61.	AS-07/C-0542	Auto rickshaw (3+1)	01/01/11 to 31/05/13	300	10	3,000	4,410	882
62.	AS-07/C-0543	Tractor (1)	01/04/10 to 31/05/13	150	13	1,950	5,785	1,157
63.	AS-07/C-0548	Auto rickshaw (3+1)	01/01/10 to 31/05/13	300	14	4,200	6,230	1,246
64.	AS-07/C-0558	Auto rickshaw (3+1)	01/07/10 to 31/05/13	300	12	3,600	5,325	1,065
65.	AS-07/C-0560	Auto rickshaw (3+1)	01/04/10 to 31/05/13	300	13	3,900	5,785	1,157
66.	AS-07/C-0561	AATT (Winger)	31/09/09 to 31/05/13	2,250	15	33,000	6,700	1,340
67.	AS-07/C-2628	Truck (cv)	01/04/12 to 31/05/13	1,525	5	7,625	2,135	427
68.	AS-07/C-2639	Pickup van	01/04/12 to 31/05/13	1,000	5	5,000	2,135	427
69.	AS-07/C-2643	Tata Magic	01/04/12 to 31/05/13	1,600	5	8,000	2,135	427
70.	AS-07/C-2647	Tata Magic	01/10/11 to 31/05/13	1,600	7	11,200	3,045	609
71.	AS-07/C-2650	Winger (1+13)	01/10/12 to 31/05/13	2,200	3	6,600	1,215	243
72.	AS-07/C-2658	Pickup van	01/07/12 to 31/05/13	1,000	4	4,000	1,675	335
73.	AS-07/C-2663	Tipper	01/07/12 to 31/05/13	3,025	4	12,100	1,675	335
74.	AS-07/C-2664	Magic (1+7)	01/10/12 to 31/05/13	1,600	3	4,800	1,215	243
75.	AS-07/C-2665	Magic (1+7)	01/10/12 to 31/05/13	1,600	3	4,800	1,215	243
76.	AS-07/C-2666	Pickup van	01/10/11 to 31/05/13	1,000	7	7,000	3,045	609
77.	AS-07/C-2680	Pickup van	01/01/12 to 31/05/13	1,000	6	6,000	2,580	516
78.	AS-07/C-2681	Magic	01/10/11 to 31/05/13	1,600	7	11,200	3,045	609
79.	AS-07/C-2684	Pickup van	01/04/12 to 31/05/13	1,000	5	5,000	2,135	427
80.	AS-07/C-2700	Truck (1+2)	01/01/12 to 31/05/13	2,250	6	13,500	2,580	516
81.	AS-07/C-1985	Local taxi	01/04/11 to 31/05/13	1,600	9	14,400	3,960	792
82.	AS-07/C-1991	Magic	01/04/11 to 31/05/13	1,600	9	14,400	3,960	792
83.	AS-07/C-1992	Truck (10 wheeler)	01/01/12 to 31/05/13	3,025	6	18,150	2,580	516
84.	AS-07/C-1993	Magic	01/01/11 to 31/05/13	1,600	9	14,400	3,960	792
85.	AS-07/C-2010	Magic	01/04/11 to 31/05/13	1,600	9	14,400	3,960	792
86.	AS-07/C-2022	Magic	01/04/12to 31/05/13	1,600	5	8,000	2,135	427
87.	AS-07/C-2024	Winger	01/04/11 to 31/05/13	2,200	9	19,800	3,960	792
88.	AS-07/C-2044	Pickup Van	01/04/11 to 31/05/13	1,000	9	9,000	3,960	792

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SI No.	Registration No. of Vehicle	Type of Vehicle/Capacity of the Vehicles	Period for which Tax payable	Rate per Quarter on basis of capacity of commercial Vehicles	No. of Quarter	Tax leviable (₹)	Fine leviable (₹)	No. of days
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
89.	AS-07/C-2108	Winger	01/01/12 to 31/05/13	2,200	6	13,200	2,580	516
90.	AS-07/C-2117	AATT (cruiser)	01/04/12 to 31/05/13	1,600	5	8,000	2,135	427
91.	AS-07/C-2123	Magic	01/04/11 to 31/05/13	1,600	9	14,400	3,960	792
92.	AS-07/C-2132	Truck	01/01/12 to 31/05/13	1,350	6	8,100	2,580	516
93.	AS-07/C-2147	Local Taxi	01/10/12 to 31/05/13	1,600	3	4,800	1,215	243
94.	AS-07/C-2163	Tipper	01/04/12 to 31/05/13	3,025	5	15,125	2,135	427
95.	AS-07/C-2166	Local Taxi	01/04/11 to 31/05/13	1,600	9	14,400	3,960	792
96.	AS-07/C-2446	Magic	01/04/12 to 31/05/13	1,600	5	8,000	2,135	427
97.	AS-07/C-2450	Local taxi	01/04/12 to 31/05/13	1,600	5	8,000	2,135	427
98.	AS-07/C-2473	Pickup Van	01/04/12 to 31/05/13	1,000	5	5,000	2,135	427
99.	AS-07/C-2481	Pickup Van	01/04/12 to 31/05/13	1,000	5	5,000	2,135	427
100.	AS-07/C-2504	Pickup Van	01/04/12 to 31/05/13	1,000	5	5,000	2,135	427
101.	AS-07/C-3821	R.C (MM)(1+7)	01/01/13 to 31/05/13	1,900	2	3,800	755	151
102.	AS-07/C-3822	R.C (MM)(1+7)	01/01/13 to 31/05/13	1,900	2	3,800	755	151
103.	AS-07/C-3898	Winger	01/10/12 to 31/05/13	2,800	3	8,400	1,215	243
104.	AS-07/C-3910	Trailer	01/07/12 to 31/05/13	500	4	2,000	1,675	335
105.	AS-07/C-4304	Magic	01/10/12 to 31/05/13	1,900	3	5,700	1,215	243
106.	AS-07/C-4310	Magic	01/10/12 to 31/05/13	1,900	3	5,700	1,215	243
107.	AS-07/C-4321	Truck (HCV)	01/01/13 to 31/05/13	3,975	2	7,950	755	151
108.	AS-07/C-4327	Magic	01/10/12 to 31/05/13	1,900	3	5,700	1,215	243
109.	AS-07/C-4331	Truck	01/10/12 to 31/05/13	3,975	3	11,925	1,215	243
110.	AS-07/C-4333	R.C (MM)	01/10/12 to 31/05/13	1,900	3	5,700	1,215	243
Total						9,18,525	4,06,510	
Grand Total						13,25,035		

Appendix-VII

(Reference - Paragraph 4.5)

Statement showing the Reassignment Fee and Fines realisable in respect of Foreign Vehicles

Sl. No.	Vehicle No.	Type of Vehicles/ Capacity of Vehicles	Date of entry in the District	Reassignment Fee (Amount in ₹)	No. of days w.e.f. date of entry in the State upto 31.05.2014	Fine chargeable (Amount in ₹)	Total (5+7) (Amount in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	NL-03/A-1576	Truck/3 MT	24.06.1993	600	7,645	(7 days/7 X 100) + (7,638 days/7 x 300) = 3,27,443	3,28,043
2	NL-06/A-2471	Truck/10 MT	03.11.2000	600	1,671	(7 days/7 X 100) + (1,664 days/7 x 300) = 71,414	72,014
3	NL-03/D-6772	LGV/1 MT	27.11.2009	600	1,647	(7 days/7 X 100) + (1,640 days/7 x 300) = 70,386	70,986
4	NL-07/A-0389	Truck/10 MT	15.10.2004	600	3,516	(7 days/7 X 100) + (3,509 days/7 x 300) = 1,50,486	1,51,086
5	NL-02/A-7061	Truck/10 MT	10.11.1997	600	6,045	(7 days/7 X 100) + (6,038 days/7 x 300) = 2,58,871	2,59,471
6	NL-02/A-6661	Truck/10 MT	10.12.1996	600	6,381	(7 days/7 X 100) + (6,374 days/7 x 300) = 2,73,271	2,73,871
7	NL-02/A-5097	Truck/9 MT	04.12.1984	600	10,770	(7 days/7 X 100) + (10,763 days/7 x 300) = 4,61,371	4,61,971
8	NL-02/A-4051	Truck/10 MT	26.05.1995	600	6,944	(7 days/7 X 100) + (6,937 days/7 x 300) = 2,97,400	2,98,000
9	NL-02/A-7761	Truck/10 MT	16.06.1981	600	12,036	(7 days/7 X 100) + (12,029 days/7 x 300) = 5,15,629	5,16,229
10	NL-02/A-6261	Truck/10 MT	10.12.1996	600	6,381	(7 days/7 X 100) + (6,374 days/7 x 300) = 2,73,271	2,73,871
11	NL-02/A-4161	Truck/10 MT	13.02.1987	600	9,969	(7 days/7 X 100) + (9,962 days/7 x 300) = 4,27,043	4,27,643
12	NL-02/A-4061	Truck/10 MT	26.05.1995	600	6,944	(7 days/7 X 100) + (6,937 days/7 x 300) = 2,97,400	2,98,000
13	NN-01/A-4024	Tractor	10.06.1996	600	6,565	(7 days/7 X 100) + (6,558 days/7 x 300) = 2,81,157	2,81,757
14	AP-35/U-1171	Tipper	02.08.2005	600	3,195	(7 days/7 X 100) + (3,188 days/7 x 300) = 1,36,729	1,37,329
15	NL-03/A-1414	Truck/10 MT	22.08.2005	600	3,175	(7 days/7 X 100) + (3,168 days/7 x 300) = 1,35,871	1,36,471
16	NL-06/A-2154	Truck/10 MT	13.06.2006	600	2,910	(7 days/7 X 100) + (2,903 days/7 x 300) = 1,24,514	1,25,114
17	NL-06/A-2516	Truck/10 MT	27.05.2005	600	3,262	(7 days/7 X 100) + (3,255 days/7 x 300) = 1,39,600	1,40,200
18	NL-04/A-2583	Truck/4 MT	19.12.1995	600	6,737	(7 days/7 X 100) + (6,730 days/7 x 300) = 2,88,529	2,89,129
19	NL-02/A-7456	Tipper	17.11.2009	600	1,657	(7 days/7 X 100) + (1,650 days/7 x 300) = 70,813	71,413
20	NL-02/G-7457	Tipper	17.11.2009	600	1,657	(7 days/7 X 100) + (1,650 days/7 x 300) = 70,813	71,413
21	NL-0G/A-7458	Tipper	17.11.2009	600	1,657	(7 days/7 X 100) + (1,650 days/7 x 300) = 70,813	71,413
22	NL-0G/A-7459	Tipper	17.11.2009	600	1,657	(7 days/7 X 100) + (1,650 days/7 x 300) = 70,813	71,413
23	NL-0G/A-7461	Tipper	17.11.2009	600	1,657	(7 days/7 X 100) + (1,650 days/7 x 300) = 70,813	71,413
24	NL-0G/A-7462	Tipper	17.11.2009	600	1,657	(7 days/7 X 100) + (1,650 days/7 x 300) = 70,813	71,413
25	NL-0G/A-7463	Tipper	17.11.2009	600	1,657	(7 days/7 X 100) + (1,650 days/7 x 300) = 70,813	71,413
Total				15,000		50,26,076	50,41,076

Appendix-VIII
(Reference - Paragraph 4.5)

Statement showing the Reassignment Fee and Fines realisable in respect of Foreign Vehicles

Sl. No.	Vehicle No.	Type of Vehicles/ Capacity of Vehicles	Date of entry in the District	Reassignment Fee (Amount in ₹)	No. of days w.e.f. date of entry in the State upto 31.03.2013	Fine chargeable (Amount in ₹)	Total (5+7) (Amount in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	AR-01/8378	Auto Rickshaw	5.04.2010	300	1,153	(7 days/7 X 100) + (1,146 days/7 x 300) = 49,214	49,514
2	AR-01/1642	Motor Cycle	6.08.2010	60	1,029	(7 days/7 X 100) + (1,022 days/7 x 300) = 43,900	43,960
3	AR-06/2427	Motor Cycle	30.07.2010	60	1,036	(7 days/7 X 100) + (1,029 days/7 x 300) = 44,200	44,260
4	AR-01/7595	Motor Cycle	4.03.2010	60	1,185	(7 days/7 X 100) + (1,178 days/7 x 300) = 50,585	50,645
5	AR-01/4900	Motor Cycle	8.04.2010	60	1,150	(7 days/7 X 100) + (1,143 days/7 x 300) = 49,085	49,145
6	AR-01/B-4774	Motor Cycle	21.04.2010	60	1,137	(7 days/7 X 100) + (1,130 days/7 x 300) = 48,528	48,588
7	AR-01/0995	Motor Cycle	5.05.2010	60	1,123	(7 days/7 X 100) + (1,116 days/7 x 300) = 47,928	47,988
8	AR-01/B-9072	Auto Rickshaw	19.06.2010	300	1,078	(7 days/7 X 100) + (1,071 days/7 x 300) = 4,600	46,300
9	AR-06/2417	Auto Rickshaw	30.07.2010	300	1,036	(7 days/7 X 100) + (1,029 days/7 x 300) = 44,200	44,500
10	AR-01/7855	Motor Cycle	25.08.2010	60	1,010	(7 days/7 X 100) + (1,003 days/7 x 300) = 43,085	43,145
11	AR-01/A-1922	Maruti Van	26.05.2010	200	1,102	(7 days/7 X 100) + (1,095 days/7 x 300) = 47,028	47,228
12	AR-01/B-4257	C/Carrier 709 Bus	3.09.2010	600	1,367	(7 days/7 X 100) + (1,360 days/7 x 300) = 58,385	58,985
13	AR-01/B-1648	LCV Tata Mobile 207	24.09.2010	300	1,346	(7 days/7 X 100) + (1,339 days/7 x 300) = 57,485	57,785
14	AR-01/A-2827	Maruti Car	12.10.2010	200	963	(7 days/7 X 100) + (986 days/7 x 300) = 41,071	41,271
15	AR-01/B-2845	Tata 207	22.12.2010	300	902	(7 days/7 X 100) + (895 days/7 x 300) = 38,457	38,757
16	AR-01/B-7436	Pick up Van	29.12.2010	300	885	(7 days/7 X 100) + (788 days/7 x 300) = 37,728	38,028
17	AR-08/3207	Truck	3.01.2011	600	880	(7 days/7 X 100) + (873 days/7 x 300) = 37,514	38,114
18	AR-01/c-3349	Auto Rickshaw	6.04.2011	300	787	(7 days/7 X 100) + (780 days/7 x 300) = 33,528	33,828
19	AR-06/2424	LMV Car	28.10.2010	200	948	(7 days/7 X 100) + (941 days/7 x 300) = 40,428	40,628
20	AR-01/Z-1622	Tata Truck	22.05.2011	600	741	(7 days/7 X 100) + (234 days/7 x 300) = 31,557	32,157
21	AR-07/1166	HMV Mobile Carrier	6.06.2011	600	726	(7 days/7 X 100) + (719 days/7 x 300) = 30,914	31,514
22	AR-01/6129	Bus	15.06.2011	600	717	(7 days/7 X 100) + (710 days/7 x 300) = 30,528	31,128
23	AR-01/A-4447	Motor Cycle	16.06.2011	60	718	(7 days/7 X 100) + (711 days/7 x 300) = 30,571	30,631
24	AR-09/6923	Tata Truck	17.06.2011	600	719	(7 days/7 X 100) + (712 days/7 x 300) = 30,614	31,214
Total				6,780		10,12,533	10,19,313

Appendix- IX

(Reference - Paragraph 4.7)

Statement showing payment of House Rent Allowance (HRA) to the officials residing in Government quarters and House Rent realisable

Sl. No.	Name of the officials	Designation	Period of Bills	No. of Months	Basic Pay per Month	HRA Drawn per Month	Total HRA Drawn	House rent realisable per Month	Total House Rent realisable
(Amount in ₹)									
1	Abdul Mazid	Enforcement Inspector (EI)	3/11 to 6/11	4	14,990	1,799	7,195	1,499	5,996
			7/11 to 6/12	12	15,440	1,853	22,234	1,544	18,528
			7/12 to 1/13	7	15,910	1,909	13,364	1,591	11,137
2	Ramesh Shyan	EI	3/11 to 6/11	4	11,780	1,414	5,654	1,178	4,712
			7/11 to 6/12	12	12,650	1,518	18,216	1,265	15,180
			7/12 to 6/13	12	13,030	1,564	18,763	1,303	15,636
			7/13 to 2/14	8	15,750	1,890	15,120	1,575	12,600
3	Pradip Thakuria	EI	3/11 to 6/11	4	21,450	2,574	10,296	2,145	8,580
			7/11 to 6/12	12	22,610	2,713	32,558	2,261	27,132
			7/12 to 1/13	7	23,290	2,795	19,564	2,329	16,303
4	Munin Kr. Das	EI	3/11 to 6/11	4	13,710	1,645	6,581	1,371	5,484
			7/11 to 6/12	12	14,640	1,757	21,082	1,464	17,568
			7/12 to 6/13	12	15,080	1,810	21,715	1,508	18,096
			7/13 to 2/14	8	16,900	2,028	16,224	1,690	13,520
5	Pinaki Dutta	EI	3/11 to 6/11	4	12,340	1,481	5,923	1,234	4,936
			7/11 to 6/12	12	13,230	1,588	19,051	1,323	15,876
			7/12 to 6/13	12	13,630	1,636	19,627	1,363	16,356
			7/13 to 3/14	9	15,940	1,913	17,215	1,594	14,346
6	Om Prakash Upadhaya	EI	3/11 to 6/11	4	12,340	1,481	5,923	1,234	4,936
			7/11 to 6/12	12	13,230	1,588	19,051	1,323	15,876
			7/12 to 6/13	12	13,630	1,636	19,627	1,363	16,356
			7/13 to 2/14	8	15,170	1,820	14,563	1,517	12,136
7	Diganta Bhuyan	Assistant Enforcement Inspector (AEI)	3/11 to 6/11	4	10,380	1,246	4,982	1,038	4,152
			7/11 to 6/12	12	10,900	1,308	15,696	1,090	13,080
			7/12 to 6/13	12	11,550	1,386	16,632	1,155	13,860
			7/13 to 3/14	9	11,900	1,428	12,852	1,190	10,710

Audit Report (Revenue Sector) for the year ended 31 March 2017

Sl. No.	Name of the officials	Designation	Period of Bills	No. of Months	Basic Pay per Month	HRA Drawn per Month	Total HRA Drawn	House rent realisable per Month	Total House Rent realisable
(Amount in ₹)									
8	A.B.Siddique Choudhury	AEI	3/11 to 6/11	4	10,960	1,315	5,261	1,096	4,384
			7/11 to 1/12	7	11,500	1,380	9,660	1,150	8,050
9	Gyandeo Prasad	AEI	3/11 to 6/11	4	10,410	1,249	4,997	1,041	4,164
			7/11 to 1/12	7	10,700	1,284	8,988	1,070	7,490
10	Bisheswar Roy	AEI	3/11 to 6/11	4	10,470	1,256	5,026	1,047	4,188
			7/11 to 6/12	12	11,000	1,320	15,840	1,100	13,200
			7/12 to 6/13	12	11,440	1,373	16,474	1,144	13,728
			7/13 to 2/14	8	11,790	1,415	11,318	1,179	9,432
11	Bhupendra Nath	AEI	3/11 to 6/11	4	11,920	1,430	5,722	1,192	4,768
			7/11 to 12/11	6	12,490	1,499	8,993	1,249	7,494
12	Hemanta Kr. Baruah	AEI	3/11 to 6/11	4	10,960	1,315	5,261	1,096	4,384
			7/11 to 6/12	12	11,500	1,380	16,560	1,150	13,800
			7/12 to 6/13	12	11,940	1,433	17,194	1,194	14,328
			7/13 to 2/14	8	12,300	1,476	11,808	1,230	9,840
13	Debakanta Bhuyan	Enforcement Constable (EC)	3/11 to 6/11	4	9,880	1,186	4,742	988	3,952
			7/11 to 6/12	12	10,390	1,247	14,962	1,039	12,468
			7/12 to 6/13	12	10,890	1,307	15,682	1,089	13,068
			7/13 to 2/14	8	11,220	1,346	10,771	1,122	8,976
14	Sadananda Borah	EC	3/11 to 6/11	4	10,060	1,207	4,829	1,006	4,024
			7/11 to 12/11	6	10,390	1,247	7,481	1,039	6,234
15	Golap Neog	EC	3/11 to 6/11	4	9,880	1,186	4,742	988	3,952
			7/11 to 6/12	12	10,390	1,247	14,962	1,039	12,468
			7/12 to 6/13	12	10,710	1,285	15,422	1,071	12,852
			7/13 to 2/14	8	11,040	1,325	10,598	1,104	8,832
16	Kali Charan Rajbongshi	EC	3/11 to 6/11	4	9,880	1,186	4,742	988	3,952
			7/11 to 6/12	12	10,390	1,247	14,962	1,039	12,468
			7/12 to 6/13	12	10,890	1,307	15,682	1,089	13,068
			7/13 to 2/14	8	11,220	1,346	10,771	1,122	8,976
17	Suresh Pathak	EC	3/11 to 6/11	4	10,060	1,207	4,829	1,006	4,024
			7/11 to 6/12	12	10,390	1,247	14,962	1,039	12,468
			7/12 to 6/13	12	10,710	1,285	15,422	1,071	12,852
			7/13 to 2/14	8	11,040	1,325	10,598	1,104	8,832

Sl. No.	Name of the officials	Designation	Period of Bills	No. of Months	Basic Pay per Month	HRA Drawn per Month	Total HRA Drawn	House rent realisable per Month	Total House Rent realisable
(Amount in ₹)									
18	Manik Kachari	EC	3/11 to 6/11	4	7,420	890	3,562	742	2,968
			7/11 to 6/12	12	7,850	942	11,304	785	9,420
			7/12 to 6/13	12	8,090	971	11,650	809	9,708
			7/13 to 2/14	8	8,340	1,001	8,006	834	6,672
19	Prosenjit Roy	AEI	3/12 to 6/12	4	10,800	1,296	5,184	1,080	4,320
			7/12 to 6/13	12	11,130	1,336	16,027	1,113	13,356
			7/12 to 3/14	9	11,470	1,376	12,388	1,147	10,323
20	Prallad Bharali	AEI	3/12 to 6/12	4	11,010	1,321	5,285	1,101	4,404
			7/12 to 6/13	12	11,350	1,362	16,344	1,135	13,620
			7/12 to 3/14	9	11,700	1,404	12,636	1,170	10,530
21	Tarun Hazarika	AEI	3/12 to 6/12	4	10,300	1,236	4,944	1,030	4,120
			7/12 to 6/13	12	10,610	1,273	15,278	1,061	12,732
			7/12 to 3/14	9	10,930	1,312	11,804	1,093	9,837
22	Debojyuti Baruah	AEI	3/12 to 6/12	4	8,640	1,037	4,147	864	3,456
			7/12 to 6/13	12	9,010	1,081	12,974	901	10,812
			7/12 to 3/14	9	9,290	1,115	10,033	929	8,361
23	Anwar Hussain	AEI	3/12 to 6/12	4	8,640	1,037	4,147	864	3,456
			7/12 to 6/13	12	8,900	1,068	12,816	890	10,680
			7/12 to 3/14	9	9,290	1,115	10,033	929	8,361
24	Jadab Kr. Upadhaya	AEI	3/12 to 6/12	4	7,830	940	3,758	783	3,132
			7/12 to 6/13	12	7,830	940	11,275	783	9,396
			7/12 to 3/14	9	8,070	968	8,716	807	7,263
25	Kristophar Naido	AEI	3/12 to 6/12	4	8,280	994	3,974	828	3,312
			7/12 to 6/13	12	8,530	1,024	12,283	853	10,236
			7/12 to 3/14	9	8,800	1,056	9,504	880	7,920
26	Chandan Buragohein	AEI	3/12 to 6/12	4	10,390	1,247	4,987	1,039	4,156
			7/12 to 6/13	12	10,710	1,285	15,422	1,071	12,852
			7/12 to 2/14	8	11,040	1,325	10,598	1,104	8,832
27	Mohan Roy	EC	9/12 to 3/13	6	10,890	1,307	7,841	1,089	6,534
Total							10,15,892		8,46,577

Appendix-X

(Reference - Paragraph 5.4.2)

Statement showing loss/short-realisation towards Mines and Minerals Development, Restoration and Rehabilitation Fund

(₹ in lakh)

Sl. No	Name of the mahals/quarry	Name of the contractor/ permit holder	Bid amount	Period of contract/ lease (in years)	Date of commencement of contract/ lease	Amount of instalment paid	MMDRR Fund realisable i.e. 10 per cent on instalment amount	MMDRR Fund realised	Loss/short realisation of revenue	Remarks
1	KW/7 Kukurmara (sand)	Shri Arup Das	407.75	7	19 June 2014	116.50 (8 instalment)	11.65	5.83	5.82	Lease period is in force
2	KW/4 Kharkhari (sand)	Sri Dhiraj Thakuria	20.60	2	4 April 2014	20.60	2.06	1.03	1.03	Lease period expired on 4 April 2016
3	KW/6 Chhaygaon No.2 (sand)	Sri Pradip Dewan	117.45	2	26 March 2014	117.45	11.74	5.87	5.87	Lease period expired on 26 March 2016
4	KW/12 Batha No.4 (sand)	Sri Joytish Chandra Rabha	16.59	2	14 March 2014	16.59	1.66	0.83	0.83	Lease period expired on 13 March 2016
5	KW/14 Batha No.6 (sand)	Sri Dipak Rabha	30.48	2	19 March 2014	30.48	3.05	1.53	1.52	Lease period expired on 19 March 2016
6	KW/3/Singra Marakalahi (sand)	Sri Pradip Rabha	164.08	7	2 June 2014	29.30 (5 instalment)	2.93	2.34	0.59	Lease period terminated on 11 December 2015
Total							33.09	17.43	15.66	

Appendix-XI

(Reference - Paragraph 5.5)

Statement showing short realisation of royalty, monopoly fee and VAT for extraction of building stone.

(Amount in ₹)

Name of the contractor	Name of the works/projects	Permit No./Date of issue	Quantity of building stone to be extracted (in cum)	Name of the mahal/quarry from which building stone to be extracted	Amount of			Amount of			Short levy of			Remarks
					Royalty leviable at ₹ 200 per cum	Monopoly fee leviable at the rate of 60 per cent on royalty	VAT realisable on amount of royalty	Royalty levied at ₹ 130 per cum	Monopoly fee levied at the rate of 60 per cent on royalty for extension of extraction period	VAT realised on amount of royalty	Royalty	Monopoly fee on royalty	Short realisation of VAT on amount of royalty	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12= 6-9)	(13=7-10)	(14= 8-11)	(15)
Shri Utpal Kr. Das (M/s. Dee Pee Industries, Garchuk)	Lease for a period of 5 years for extraction of stone 2500 cum per year from 1/9/2011 to 31/8/2016 subject to the payment of lease rent, royalty, monopoly fee (60%) and 5% enhance on royalty bi-annually.	DFO's order No.B/Stone Mahal/KE/3257-60 dated 17.5.2014	2,500 ¹³¹ (for 5 th year)	Mainakhrung Stone Mahal No.C	5,00,000	3,00,000	25,000 (@ 5%)	3,25,000	1,95,000	16,250 (@ 5%)	1,75,000	1,05,000	8,750 (@ 5%)	Total advance payment of royalty and monopoly fee, VAT amounting to ₹6,50,000 and ₹ 3,90,000, ₹ 32,500 respectively made against 4 th and 5 th year vide Treasury Challans dated 7 May 2014.
Shri Anupam Nirman	Construction of alternative road from Khanapara (Kainadhara) to LGBI Airport Phase-IV.	Permit No. 40 of Book No.2802 dated 03/02/2015	1,500	Garbhanga Stone Mahal No.A	3,00,000	Not applicable	15,000 (@ 5%)	1,95,000	Not applicable	9,750 (@ 5%)	1,05,000	--	5,250 (@ 5%)	Permit was granted for 2,000 cum of stone but the contractor could extract 500 cum within June 2015.
M/s Gammon India Ltd.	NHAI	Permit No. 22 Book No.4417 dated 8/7/2015	9,000	Jhalukbari Junction	18,00,000	Not applicable	2,61,000 (@ 14.5%)	11,70,000	Not applicable	1,69,650 (@ 14.5%)	6,30,000	--	91,350 (@ 14.5%)	
Total											9,10,000	1,05,000	1,05,350	

¹³¹ 5th year commencing from 1 September 2015.

Appendix-XII

(Reference - Paragraph 5.6)

Statement showing non-realisation of reserved price on unauthorised extraction of stone and sand.

Sl. No.	Statement No. and Date of Chief Construction Engineer (R&D), Ministry of Defence, Government of India	Volume of sand (in cum)	Volume of stone (in cum)
(1)	(2)	(3)	(4)
1	PMU-GUW/100/Site-1/Gen date -02 December 2013	2,135.84	4,271.68
2	RAR No. XIII date -10 July 2014	228.81	439.62
3	RAR No. XIV date -29 July 2014	483.66	894.85
4	RAR No. XV date -29 August 2014	613.26	1,204.17
5	RAR No. XVI date -08 October 2014	579.72	1063.19
6	RAR No. XVII date -30 November 2014	737.46	1,431.33
7	RAR No. XVIII date -06 December 2014	170.09	295.74
8	RAR No. XX date -31 December 2014	316.24	625.30
9	Pre Final-1 date – Nil	594.18	1,156.48
10	RAR No- Date -28 December 2014	282.54	536.88
Total		6,141.80	11,919.24

Statement showing amount deducted from contractor's bills for use of stone and sand by the Chief Construction Engineer(R&D), Ministry of Defence, Government of India .

Sl. No.	Latter No. and date	Demand Draft/ Cheque No. and Date	Amount (in ₹)
(1)	(2)	(3)	(4)
1	No. CCE(R&D) E/500084/E5 date- 29 December 2015	185768 date - 29 December 2015	3,14,481
2	No. CCE(R&D) E/500084/E5 date- 10 April 2015	185667 date - 8 April 2015	1,09,751
3	No.CCE(R&D)E/500043/Works Bills/E5 date- 5 February 2015	185579 date - 3 February 2015	95,223
4	No. CCE(R&D) E/500043/Works Bills/E5 date- 9 January 2015	185525 date - 26 December 2014	2,37,603
5	No. CCE(R&D) E/500043/Works Bills/E5 date- 9 January 2015	185535 date- 31 December 2014	53,754
6	No. CCE(R&D) E/500043/Works Bills/E5 date- 5 December 2014	185497 date- 2 December 2014	2,52,443
7	No. CCE(R&D) E/500043/Works Bills/E5 date- 3 November 2014	185456 date - 3 November 2014	1,11,736

Sl. No.	Latter No. and date	Demand Draft/ Cheque No. and Date	Amount (in ₹)
(1)	(2)	(3)	(4)
8	No. CCE(R&D) E/500043/Works Bills/E5 date- 31 October 2014	185455 date - 31 October 2014	2,90,389
9	No. CCE(R&D) E/500043/Works Bills/E5 date- 25 February 2014	765995 date - 25 February 2014	1,98,945
10	No. CCE(R&D) E/500043/Works Bills/E5 date- 31 January 2014	765974 date - 31 January 2014	2,18,591
11	No. CCE(R&D) E/500043/Works Bills/E5 date- 24 December 2013	765953 date - 24 December 2013	2,42,853
12	No. CCE(R&D) E/500043/Works Bills/E5 date- 25 October 2013	765905 date - 25 October 2013	7,47,544
Total			28,73,313

Calculation of amount of reserve price involved:

Reserved price of sand at rate ₹187 per cum	6,141.80 X 187 = ₹ 11,48,517
Reserved price of stone at rate ₹ 215 per cum	11,919.24 X 215 = ₹ 25,62,637
Total	₹ 37,11,154

Appendix - XIII

(Reference: Paragraph 6.2.10.1)

Detail of target vis-a-vis achievement relating to minerals & water investigations

Year	Type of investigation	Nos. of investigation	Nature of work	Target	Achievement
2011-12	Mineral investigation	4	Geological mapping	15 sq. kms.	15 sq. kms.
			Detailed Geological mapping & contouring	13 sq. kms	2.81 sq. kms.
			Drilling	600 mtrs.	154 mtr
	Water investigation	3	Hydrogeo-logical survey	2,506 sq. kms.	2,506 sq. kms.
			Exploratory well	6 nos.	1 no.
2012-13	Mineral investigation	4	Geological mapping	120 sq. kms	62 Sq. kms.
			Detailed Geological mapping & contouring	4 sq. kms.	3.5 sq. kms.
			Drilling	900 mtrs	305 mtrs
			Geochemical mapping	700 sq. kms.	57 sq. kms.
	Water investigation	3	Reappraisal Hydrogeological survey	2,506 sq.kms.	2,506 sq.kms.
			Exploratory well	5 nos.	Nil
2013-14	Mineral investigation	2	Geological mapping	10 sq. kms.	0.6 sq. kms.
			Detailed Geological mapping & contouring	2 sq. kms	2 sq. kms
			Drilling	150 mtrs	45 mtrs
			Geochemical mapping	60 sq.kms.	23 sq. kms.
	Water investigation	3	Reappraisal Hydrogeological survey	2,606 sq. kms.	2,606 sq. kms.
Exploratory well			5 nos.	Nil	
2014-15	Mineral investigation	2	Geological mapping	50 sq. kms.	42 sq. kms.
			Geochemical mapping	60 sq. kms	24 sq. kms.
	Water investigation	2	Hydrogeological survey	1,078 sq. kms	1,078 sq. kms.
			Exploratory well	2 nos.	1 no.
2015-16	Mineral investigation	5	Survey	20 sq. kms.	-- ¹³²
	Water investigation	1	Hydrogeological survey	300 sq. kms	300 sq. kms.

Source: Departmental records

¹³² One project suspended due to technical reason and four projects could not be taken up due to non-availability of fund.

Appendix – XIV

[Reference: Paragraph 6.2.11.1(i)]

Delay in disposal of applications for PMLs

Sl. No.	Name of PML	Date of Application for PMLs	GoI approval date	GoA approval date	Effective date of lease		Delays for approval by GoA after the date of approval from GoI (in years)	Production from/ Prior to approval of GoA (As per monthly return)
					From	To		
1	Nambar (F)	28-03-2000	27-09-2002	27-03-2017	05-09-1999	04-09-2019	14	Apr-11
2	Banamali	14-12-2001	17-03-2004	24-03-2006	17-12-2002	16-12-2022	2	Apr-11
3	Bhubandar	22-12-2002	17-03-2004	24-03-2006	22-12-2002	21-12-2022	2	No production
4	Tinsukia Ext.	17-05-2003	17-03-2004	17-02-2005	17-05-2003	16-05-2023	1	Apr-11
5	Mechkai	19-05-2003	08-04-2004	16-06-2008	19-05-2003	18-05-2023	4	No production
6	Laiplinggaon	13-10-2003	13-04-2004	03-08-2006	13-10-2003	12-10-2023	2	Apr-11
7	East Lakhbari	13-01-2004	13-04-2004	Awaited	23-07-2003	22-07-2023	0	No production
8	Baghjan	14-05-2003	15-04-2004	12-12-2006	14-05-2003	13-05-2023	2	Apr-11
9	Chabua ML	12-06-2002	11-05-2004	12-05-2005	08-01-2008	07-01-2028	1	Apr-11
10	Panidhing	30-12-2004	24-10-2005	15-05-2017	19-05-2004	18-05-2024	11	Apr-11
11	Lakwa	20-09-2007	15-07-2009	09-05-2017	29-09-2008	28-09-2028	7	Apr-11
12	Makeypore-Santak-Nazira	30-01-2006	06-08-2009	Awaited	30-01-2006	29-01-2026	0	No production
13	Kasmorigaon	20-03-2010	10-03-2010	14-02-2017	09-12-2009	08-12-2025	6	Nov-16
14	South East Geleki	22-02-2011	20-05-2010	15-05-2017	30-01-2006	29-01-2026	7	Apr-11
15	GolaghatExt.II A (Additional)	28-10-2015	22-09-2010	14-02-2017	09-12-2009	08-12-2024	6	No production
16	Sonari	18-09-2008	25-10-2010	09-04-2012	01-08-2009	31-07-2026	1	Apr-11
17	Geleki ML	27-11-2009	13-04-2011	09-05-2017	16-08-2010	15-08-2030	6	Apr-11
18	Badarpur MI	29-07-2009	27-04-2011	14-12-2016	01-08-2009	31-07-2019	5	Apr-11
19	North Patharia	12-08-2014	09-10-2012	15-09-2016	30-03-2012	29-03-2029	4	No production
20	Kalyanpur	13-04-2007	09-10-2012	20-12-2016	13-04-2007	12-04-2027	4	Apr-11
21	Makeypore-Santak-Nazira-Bihupur Ext.	26-09-2011	28-12-2012	26-05-2017	26-09-2011	25-09-2031	4	No production
22	East Changmaigaon Ext	01-12-2011	28-12-2012	15-05-2017	01-12-2011	30-11-2031	4	No production
23	South East Geleki Ext.	26-09-2011	28-12-2012	Awaited	26-09-2011	25-09-2031	0	No production
24	Charaideo-Nahorhabi Ext.	26-09-2011	28-12-2012	Awaited	26-09-2011	25-09-2031	0	No production
25	West Chariali	30-01-2006	28-12-2012	Awaited	23-03-2012	22-03-2032	0	Apr-11

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Sl. No.	Name of PML	Date of Application for PMLs	GoI approval date	GoA approval date	Effective date of lease		Delays for approval by GoA after the date of approval from GoI (in years)	Production from/ Prior to approval of GoA (As per monthly return)
					From	To		
26	Adamatila Ext.	30-03-2012	04-03-2013	Awaited	03-03-2012	02-03-2032	0	No production
27	East Lakhbari Ext	27-01-2006	10-10-2013	14-02-2017	10-10-2013	09-10-2020	3	No production
28	Borhat	02-05-2014	11-02-2014	15-02-2017	13-08-2013	12-08-2033	3	No production
29	Sector V.C. Block Cachar	08-09-2015	13-03-2015	14-02-2017	30-11-2014	29-11-2034	2	No production
30	Adamatila ML	28-10-2009	05-06-2015	16-02-2017	24-11-2014	23-11-2031	2	Apr-11

Appendix - XV
[Reference: Paragraph 6.2.11.1(ii)]
Pendency of applications for RP, PL and ML

Sl. No.	Name of Area	Type of application	Application date	Delay
1	4.48 sq.Mile Lekhapani –Tipongpani ML	ML	17.07.02	More than 14 years
2	Tirap Coal Grant (Re-Grant)	ML	17.07.02	
3	Jeypore Mining Lease (Re-Grant)	ML	17.07.02	
4	4 Sq. Mile Ledo-Bargolai Mining Lease	ML	17.07.02	
5	Dilli ML I & II	ML	17.07.02	
6	Namdang Coal Grant	ML	17.07.02	
7.	Buland Cement Pvt. Ltd.	ML	25.11.09	More than 7 years
8.	RCL Cement/ AMDC	ML	25.05.09 22.07.08	More than 8 years
9.	Nagur Minerals Pvt. Ltd.	PL	21.11.11	More than 5 years
10.	Green Contrex Cements Pvt. Ltd.	PL	16.12.11	
11.	Plast India Trade and Industries Pvt. Ltd.	PL	16.02.05	More than 12 years
12	Trident Mineral Resources Pvt. Ltd.	RP	05.01.11	More than 6 years

Source: Departmental records

Applications mentioned at Sl. Nos. 9 to 11 were relating to PL and application at Sl. No. 12 was relating to RP.

Estimated Royalty calculation in respect of Sl. No. 1 to 8 (mentioned above)

Sl. No.	Name of Lease Area	Period	Quantity likely to be extracted (thousand MT)	Estimated loss in form of royalty (₹ in crore)
1	4.48 Sq.Mile Lekhapani – Tipongpani ML	2011-12 to 2016-17	900	62.63
2	Tirap Coal Grant (Re-Grant)	2011-12 to 2016-17	1,800	125.27
3	Jeypore Mining Lease (Re-Grant)	2011-12 to 2016-17	180	12.53
4	4 Sq. Mile Ledo-Bargolai Mining Lease	2011-12 to 2016-17	1,644	114.41
5	Dilli ML I & II	2011-12 to 2016-17	540	37.58
6	Namdang Coal Grant	2011-12 to 2016-17	756	52.61
7	Buland Cement Pvt. Ltd.	2011-12 to 2016-17	270	1.96
8	RCL Cement/ AMDC	2011-12 to 2016-17	1,700	12.50
Total:				419.49

Royalty calculated on the basis of estimated quantity likely to be extracted (as per applications) and average rates of royalty (calculated on the basis of total despatched quantity & royalty paid by CIL during the year) for the years 2011-12 to 2016-17. Prior to that royalty could not be calculated in absence of average rates of royalty.

Appendix - XVI
[Reference: Paragraph 6.2.11.7(i)]
Short payment of Stamp Duty

Sl. No.	Name of PML	Date of execution of deed	Value determined by Directorate for levy of stamp duty	Stamp duty paid	Quantity likely to be extracted as per application		Average rate of royalty		Estimated royalty for the purpose of stamp duty			Stamp duty payable (₹ in crore)
					Crude Oil (MMT)	Natural Gas (MMSC UM)	Crude Oil (per MT)	Natural Gas (per 1000 cum)	Crude Oil (₹ in crore)	Natural Gas (₹ in crore)	Total (₹ in crore)	
1.	Geleki Ext-I	08.11.12	1,00,400	6,030	0.551	252.21	2,235.48	817.71	123.17	20.62	143.79	8.63
2.	Adamtila	01.10.12	80,000	4,950	0	220.81	3,234.72	830.69	0	18.34	18.34	1.10
3.	Sonari	08.11.12	3,00,000	36,000	0.015	2.30	2,235.43	817.71	3.35	0.19	3.54	0.21
4.	Titabar	29.12.10	2,00,000	12,000	0.070	0	3,776.19	230.40	26.43	0	26.43	1.59
5.	North Rudrasagar	29.12.10	39,60,000	2,37,600	0.070	0	3,776.19	230.40	26.43	0	26.43	1.59
6.	Rudrasagar	29.12.10	14,10,000	84,600	4.260	1,410.60	3,776.19	230.40	1,608.66	32.50	1,641.16	98.47
7.	Banamali	06.04.07	2,50,000	25,000	0.077	0	3,105.94	230.40	23.92	0	23.92	1.44
8.	Laiplinggaon	06.04.07	1,30,000	10,400	0.512	0	3,105.94	230.40	15.90	0	15.90	0.95
9.	Chariali Ext-I	06.04.07	2,25,000	22,500	0.059	0	3,105.94	230.40	1.83	0	1.83	0.11
10.	Namti	23.12.08	1,77,750	17,775	1.767	1.24	3,644.26	230.40	643.94	0.03	643.97	38.64
11.	Mechkai	19.07.08	7,25,000	1,44,950	0.130	0	3,644.26	230.40	47.38	0	47.38	2.84
12.	Nahakatia	08.01.08	3,575	232	0.033	38.50	3,105.94	230.40	1.02	0.89	1.91	0.11
13.	Chabua	08.01.08	6,95,000	1,39,000	0	146.00	3,105.94	230.40	0	3.36	3.36	0.20
14.	Baghjan	08.01.08	1,87,500	37,500	0	358.00	3,105.94	230.40	0	8.25	8.25	0.50
15.	Tinsukia Ext	08.01.08	6,75,000	1,35,000	0	155.00	3,105.94	230.40	0	3.57	3.57	0.21
16.	Borhapjan	08.01.08	2,17,500	43,500	0.129	0	3,105.94	230.40	40.06	0	40.06	2.40
	Total			9,57,037					2,562.09	87.75	2,649.84	158.99

Appendix – XVII
[Reference: Paragraph 6.2.11.7(ii)]
Registration fee payable

(Amount in ₹)

Sl. No.	Name of ML	Agency	Date of execution	Period (Year)	Anticipated rent from the leased land per annum (as per deed agreement)	Rate per Thousand	Registration fee payable
1	Namti	ONGCL	23-12-08	20	1,77,750	65	11,554
2	Golaghat Ext. II A	ONGCL	08-11-12	15	2,40,000	65	15,600
3	Changmaigaon	ONGCL	06-04-07	20	50,000	35	1,750
4	Geleki Ext -I	ONGCL	08-11-12	20	1,00,400	55	5,522
5	Geleki Ext- II	ONGCL	06-04-07	20	13,250	25	331
6	Sonari	ONGCL	08-11-12	17	3,00,000	65	19,500
7	Banamali	ONGCL	06-04-07	20	2,50,000	65	16,250
8	Khoraghat Ext-I	ONGCL	08-09-07	20	2,07,500	65	13,488
9	Khoraghat	ONGCL	08-11-12	15	60,000	40	2,400
10	Charaideo-Nahorhabi	ONGCL	29-12-10	15	2,80,000	65	18,200
11	Changmaigaon East	ONGCL	29-12-10	20	3,00,000	65	19,500
12	Rudrasagar	ONGCL	29-12-10	20	14,10,000	85	1,19,850
13	North Rudrasagar	ONGCL	29-12-10	20	39,60,000	85	3,36,600
14	Titabar	ONGCL	29-12-10	15	2,00,000	65	13,000
15	Laiplinggaon	ONGCL	06-04-07	20	1,30,000	55	7,150
16	Chariali	ONGCL	06-04-07	20	2,58,180	65	16,782
17	Chariali Ext-I	ONGCL	06-04-07	20	2,25,000	65	14,625
18	Bhubandar	ONGCL	02-12-06	20	15,000	25	375
19	Borhapjan	OIL	08-01-08	20	4,35,000	65	28,275
20	Dholiya	OIL	18-10-02	20	4,05,000	65	26,325
21	Tinsukia Ext	OIL	08-01-08	20	6,75,000	85	57,375
22	Baghjan	OIL	08-01-08	20	3,75,000	65	24,375
23	Chabua	OIL	08-01-08	20	6,95,000	85	59,075
24	Naharkatia	OIL	08-01-08	20	3,575	20	72
25	Moran	OIL	18-10-02	20	18,97,100	85	1,61,254
26	Moran Ext.	OIL	19-07-08	20	25,50,000	85	2,16,750
27	Dibrugarh	OIL	18-10-02	20	6,80,000	85	57,800
28	Digboi	OIL	18-10-02	20	12,33,250	85	1,04,826
29	Mechkai	OIL	19-07-08	20	7,25,000	85	61,625
30	Tinsukia	OIL	18-01-02	20	7,50,000	85	63,750
31	Mekerong	ONGCL	26-02-05	20	40,000	35	1,400
32	Adamtila	ONGCL	01-10-12	17	80,000	45	3,600
				Total			14,98,979

Appendix - XVIII

[Reference: Paragraph 6.2.11.8(i)]

Rates of Licence Fee

Period	Prior to 01.04.2003 (Amount in ₹)	With Effect From 01.04.2003 to 24.11.2009 (Amount in ₹)	With Effect From 25.11.2009 (Amount in ₹)
For the First year of Licence	8	50	200
For the Second year of Licence	40	100	400
For the Third year of Licence	200	500	2,000
For the Fourth year of Licence	400	700	2,800
For the each subsequent year of	600	1,000	4,000

Source: The PNG Rules

Non/Short payment of Licence Fee for PEL

Sl. No.	Name of PEL	Name of operator	Area (in sq. Km)	Effective Date	Period	License Fee payable(Amount in ₹)	License Fee paid(Amount in ₹)	Non/ Short payment(Amount in ₹)
1	AA-ONN-2005/ 01	ONGCL	363	02.12.10	02.12.10 to 01.12.11 (1 st Year)	72,600	18,150	54,450
					02.12.14 to 01.12.15 (5 th year)	14,52,000	0	14,52,000
2	AA-ONN-2009/3	ONGCL & OIL	84	02.12.10	02.12.14 to 01.12.15 (5 th year)	3,36,000	0	3,36,000
					02.12.16 to 01.12.17 (7 th year)	3,36,000	0	3,36,000
					01.04.08 to 31.03.09 (7 th year)	4,27,000	0	4,27,000
3	Dibrugarh	OIL	427	01.04.02	01.04.08 to 31.03.09 (7 th year)	4,27,000	0	4,27,000
4	AA-ONN-2010/2	OIL & ONGCL	396	29.12.14	29.12.16 to 28.12.17 (3 rd year)	7,92,000	0	7,92,000
5	Tinsukia	OIL	480	01.04.02	01.04.08 to 31.03.09 (7 th year)	4,80,000	0	4,80,000
					06.07.10 to 05.07.11 (9 th year)	19,20,000	0	19,20,000
					06.07.11 to 1.12.12 (10 th year)	7,79,355	0	7,79,355
6	Murkonselek	OIL	449	01.04.07	01.04.08 to 05.10.11	45,80,445	44,90,000	90,445
7	Sivasagar	ONGCL	1,126		01.04.08 to 12.06.10	16,21,400	0	16,21,400
8	AA-ONN-2004/2	OIL	218	28.06.07	28.06.14 to 27.06.15	8,72,000	0	8,72,000
9	Merapani	ONGCL	80		01.10.07 to 30.09.08	80,000	0	80,000
					01.10.08 to 30.09.09	80,000	0	80,000
					01.10.09 to 30.09.10	80,000	0	80,000
					01.10.10 to 30.09.11	80,000	0	80,000
10	AA-ONJ/2	ONGCL	802		31.12.14 to 30.12.15	25,48,000	0	25,48,000
11	AA-ONN-2000/1	Reliance	5,754	10.01.08	10.01.11 to 09.01.12 (5 th year)	2,30,16,000	0	2,30,16,000
					10.01.12 to 09.01.13 (6 th year)	2,30,16,000	0	2,30,16,000
12	Karimganj	ONGCL	384.50	01.04.03	01.04.11 to 31.03.12 (9 th year)	15,38,000	0	15,38,000
13	Borhat	OIL	111.00		01.04.08 to 31.03.09	1,11,000	0	1,11,000
Total						6,42,17,800	45,08,150	5,97,09,650

Appendix - XIX

[Reference: Paragraph 6.2.11.8(ii)]

Non-levy of interest

Sl. No.	Name of PEL with Area	Name of Operator	Period for which Licence Fee paid delay	Licence Fee paid (Amount in ₹)	Actual Date of payment	Due date of payment	Delay (in days)	Penal Interest leviable (Amount in ₹)
1	Dibrugarh (427 Sq. Km.)	OIL	01.04.05 to 31.03.06	4,48,700	25.04.05	31.03.05	25	4,840
			01.04.07 to 31.03.08	4,27,000	13.12.07	31.03.07	256	47,169
			01.04.09 to 31.03.10	4,27,000	26.05.11	31.03.09	775	1,42,796
			01.04.10 to 31.03.11	17,08,000	26.05.11	31.03.10	410	3,02,176
			01.04.11 to 31.03.12	17,08,000	26.05.11	31.03.11	45	33,166
			15.02.13 to 14.02.14	17,08,000	05.03.13	14.02.13	18	13,266
			15.02.14 to 14.02.15	17,08,000	19.03.14	14.02.14	33	24,321
2	AA-ONN-2010/ 3 Sadiya PEL (171 Sq. Km.)	OIL	12.12.14 to 11.12.15	68,400	27.01.15	11.12.14	46	1,358
			12.12.15 to 11.12.16	3,42,000	04.01.16	11.12.15	23	3,394
3	AA-ONN-2010/2 Karbi Anglong (396 Sq. Km.)	OIL	29.12.15 to 28.12.16	1,58,400	11.02.16	28.12.15	44	3,007
4	Karimganj (384.500 Sq. Km)	ONGCL	01.04.10 to 31.03.11	11,53,500	24.08.10	31.03.10	145	72,173
5	Tinsukia (480 Sq.Km.)	OIL	01.04.07 to 31.03.08	4,80,000	13.12.07	31.03.07	256	53,024
			01.04.09 to 05.07.10	14,03,178	05.01.10	31.03.09	279	1,68,929
			02.12.12 to 01.12.13	19,20,000	05.03.13	01.12.12	95	78,707
			02.12.13 to 01.12.14	18,84,000	24.02.14	01.12.13	85	69,102
			02.12.14 to 01.12.15	18,84,000	30.03.15	01.12.14	119	96,742
6	Sadiya (1130 Sq. Km)	OIL	18.11.02 to 17.11.03	45,200	21.02.03	17.11.02	95	1,853
			18.11.03 to 17.11.04	4,24,000	23.02.04	17.11.03	97	17,747
			18.11.05 to 17.11.06	5,65,000	23.02.06	17.11.05	97	23,649
7	Dumduma Extension	OIL	01.08.07 to 31.07.08	1,33,000	13.12.07	31.07.07	134	7,690
			01.08.08 to 31.07.09	1,33,000	09.09.08	31.07.08	39	2,238
			01.08.09 to 31.07.10	1,33,000	29.04.10	31.07.09	271	15,553
8	Murkongselek	OIL	01.04.08 to 31.03.09	6,53,000	18.11.10	31.03.08	961	270,994
			01.04.09 to 05.10.09	3,35,445	18.11.10	31.03.09	596	86,269
			06.10.09 to 05.10.10	17,96,000	18.11.10	05.10.09	409	316,969
			06.10.10 to 05.10.11	17,96,000	18.11.10	05.10.10	44	34,099
9	AA-ONN-2004/2	OIL	28.06.10 to 27.06.11	6,10,400	21.02.11	27.06.10	238	62,687
			28.06.11 to 27.06.12	8,72,000	16.05.12	27.06.11	322	121,160
			28.06.12 to 27.06.13	8,72,000	27.03.14	27.06.12	637	2,39,687
			28.06.13 to 27.06.14	8,72,000	27.03.14	27.06.13	272	1,02,347

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Sl. No.	Name of PEL with Area	Name of Operator	Period for which Licence Fee paid delay	Licence Fee paid (Amount in ₹)	Actual Date of payment	Due date of payment	Delay (in days)	Penal Interest leviable (Amount in ₹)
10	Borhat (111 Sq. Km.)	OIL	01.04.07 to 31.03.08	1,11,000	31.12.07	31.03.07	274	13,123
			01.04.10 to 31.03.11	4,44,000	26.05.11	31.03.10	420	80,467
			01.04.11 to 31.03.12	4,44,000	26.05.11	31.03.11	50	9,579
11	Cachar (733 Sq. Km.)	ONGCL	01.04.09 to 31.03.10	6,40,356	19.08.10	31.03.09	505	1,39,540
			01.04.10 to 31.03.11	29,32,000	27.01.11	31.03.10	301	3,80,819
			01.04.11 to 31.03.12	29,32,000	05.04.11	31.03.11	4	5,060
12	AA-ONN-2004/3 (1252 Sq. Km.)	Essar	02.05.09 to 01.05.10	1,25,200	19.08.09	01.05.09	110	5,943
			02.05.12 to 01.05.13	50,08,000	29.08.12	01.05.12	120	2,59,318
			02.05.13 to 01.05.14	50,08,000	05.06.13	01.05.13	35	75,635
			02.05.14 to 01.05.15	50,08,000	22.05.14	01.05.14	21	45,380
13	AA-ONN-2004/1 Amguri (144Sq.Km)	ONGCL	28.06.2k to 27.06.11	4,03,200	21.02.11	27.06.200	239	41,582
14	AA-ONJ/2 (802 Sq. Km.)	ONGCL	05.04.09 to 04.04.10	1,52,709	11.01.11	04.04.09	647	42,634
			05.04.10 to 04.04.11	16,04,400	11.01.11	04.04.10	282	1,95,231
			05.04.11 to 04.04.12	22,45,600	25.06.11	04.04.11	82	79,457
15	AA-ONN-2004/5	Essar	02.05.12 to 01.05.13	1,84,000	29.08.12	01.05.12	120	9,528
			02.05.13 to 01.05.14	1,84,000	30.05.13	01.05.13	29	2,302
16	AA-ONN-2010/3 (171 Sq. Km.)	OIL	12.12.16 to 11.12.17	4,78,800	28.12.16	11.12.16	16	3,305
Total								38,06,015

Appendix - XX
[Reference: Paragraph 6.2.11.9]
Rates of Statutory Fees

Type of deposit	Prior to 1 April 2003 (Amount in ₹)	With Effect From 1 April 2003 to 24 November 2009 (Amount in ₹)	With Effect From 25 November 2009 (Amount in ₹)
Security Deposit (SD)	1,00,000	2,00,000	8,00,000
Preliminary Expenses	10,000	30,000	1,20,000
Lease Fee	25,000	50,000	2,00,000

Source: The PNG Rules

Short deposit of Statutory Fee

Sl. No.	Name of PML	Date of grant by GoA	Security Deposit(Amount in ₹)			Preliminary Expenses (Amount in ₹)			Lease Fee(Amount in ₹)		
			Payable	Paid	Short payment	Payable	Paid	Short payment	Payable	Paid	Short payment
1	Geleki ML	09.05.17	8,00,000	2,00,000	6,00,000	1,20,000	30,000	90,000	2,00,000	50,000	1,50,000
2	Kasmorigaon	14.02.17	8,00,000	2,00,000	6,00,000	1,20,000	30,000	90,000	2,00,000	50,000	1,50,000
3	Rudrasagar	29.03.10	8,00,000	2,00,000	6,00,000	1,20,000	30,000	90,000	2,00,000	50,000	1,50,000
4	Titabar	29.03.10	8,00,000	2,00,000	6,00,000	1,20,000	30,000	90,000	2,00,000	50,000	1,50,000
5	Charaideo-Nahorhabi	17.03.10	8,00,000	2,00,000	6,00,000	1,20,000	30,000	90,000	2,00,000	50,000	1,50,000
6	East Lakhbari Ext	14.02.17	8,00,000	2,00,000	6,00,000	1,20,000	30,000	90,000	2,00,000	50,000	1,50,000
7	Geleki Ext-I	15.09.10	8,00,000	2,00,000	6,00,000	1,20,000	30,000	90,000	2,00,000	50,000	1,50,000
8	Changmaigaon East	15.03.10	8,00,000	2,00,000	6,00,000	1,20,000	30,000	90,000	2,00,000	50,000	1,50,000
9	Panidihing	15.05.17	8,00,000	2,00,000	6,00,000	1,20,000	30,000	90,000	2,00,000	50,000	1,50,000
10	Nambar(F)	29.03.17	8,00,000	1,00,000	7,00,000	1,20,000	10,000	1,10,000	2,00,000	25,000	1,75,000
11	Bhubandar	24.03.06	2,00,000	2,00,000	0	30,000	10,000	20,000	50,000	25,000	25,000
12	North Rudrasagar	16.03.10	8,00,000	2,00,000	6,00,000	1,20,000	30,000	90,000	2,00,000	50,000	1,50,000
13	Khoraghat Ext-I	28.02.07	2,00,000	2,00,000	0	30,000	10,000	20,000	50,000	25,000	25,000
14	Banamali	24.03.06	2,00,000	2,00,000	0	30,000	10,000	20,000	50,000	25,000	25,000
15	Tinsukia	09.05.17	8,00,000	1,00,000	7,00,000	1,20,000	1,20,000	0	2,00,000	2,00,000	0
16	Moran	09.03.17	8,00,000	2,00,000	6,00,000	1,20,000	1,20,000	0	2,00,000	2,00,000	0
17	Dibrugarh	08.05.17	8,00,000	1,00,000	7,00,000	1,20,000	1,20,000	0	2,00,000	2,00,000	0
		Total	1,18,00,000	31,00,000	87,00,000	17,70,000	7,00,000	10,70,000	29,50,000	12,00,000	17,50,000

Appendix- XXI

[Reference: Paragraph 6.2.12.1 (i) & (ii)]

Suppression of production Quantity

(A) OIL - Crude Oil

Year	Net Production as per monthly returns	Net production as per annual accounts	Difference in production quantity	Average rate of royalty (Amount in ₹)	Short payment of royalty (Amount in ₹)
2011-12	4.283 MMKL	4.302 MMKL	0.019 MMKL	317,40,44,415 per MMKL	6,03,06,844
2013-14	3.396 MMT	3.420 MMT	0.024 MMT	343,03,06,148 per MMT	8,23,27,348
2014-15	3.810 MMKL	3.831 MMKL	0.021 MMKL	266,33,32,140 per MMKL	5,59,29,975
2015-16	3.593 MMKL	3.613 MMKL	0.020 MMKL	288,15,61,550 per MMKL	5,76,31,231
Total					25,61,95,398

OIL - Natural Gas

Year	Net Production as per monthly returns (MM ³)	Net production as per annual accounts (MM ³)	Difference in production quantity (MM ³)	Average rate of royalty (₹ per MM ³)	Short payment of royalty (Amount in ₹)
2011-12	1,961.3847	2,249.0000	287.6153	6,06,967.31	17,45,73,085
2013-14	1,990.2880	2,427.5538	437.2658	7,66,693.57	33,52,48,877
2014-15	2,078.9334	2,358.0000	279.0666	9,04,308.88	25,23,62,405
2015-16	2,202.1648	2,491.0000	288.8352	9,37,289.42	27,07,22,177
Total	8,232.7709	9,525.5538	1,292.7829		103,29,06,544

(B) ONGCL - Crude Oil

Year	Net Production as per monthly returns of ONGCL (000,MT)	Net production as per IBM Mineral Year Book for entire Assam (000,MT)	Net production as per annual accounts / monthly returns of OIL (000,MT)	Net production of crude oil for ONGCL should be (000,MT)	Difference in production quantity (000,MT)	Average rate of royalty (₹per 000, MT)	Short payment of royalty (Amount in ₹)
(1)	(2)	(3)	(4)	(5)= (3)-(4)	(6) = (5)- (2)	(7)	(8)
2011-12	1,189	5,025	3,790	1,235	46	45,30,143	20,83,86,578
2012-13	1,205	4,863	3,591	1,272	67	30,90,216	20,70,44,472
2013-14	1,234	4,710	3,420	1,290	56	35,49,661	19,87,81,016
2014-15	1,035	4,466	3,375	1,091	56	33,37,794	18,69,16,464
Total	4,659	19,064	14,176	4,888	229		80,11,28,530

ONGCL - Natural Gas

Year	Net Production as per monthly returns of ONGCL (MM ³)	Net production as per IBM Mineral Year Book for entire Assam (MM ³)	Net production as per annual accounts/ monthly returns of OIL (MM ³)	Net production of crude oil for ONGCL should be (MM ³)	Difference in production quantity (MM ³)	Average rate of royalty (₹per MM ³)	Short payment of royalty (Amount in ₹)
(1)	(2)	(3)	(4)	(5)= (3)-(4)	(6) = (5)- (2)	(7)	(8)
2011-12	271	2,905	2,249	656	385	6,97,342	26,84,76,670
2012-13	250	2,910	1,973	937	687	8,06,043	55,37,51,541
2013-14	232	2,868	2,428	440	208	8,98,885	18,69,68,080
2014-15	208	2,958	2,358	600	392	10,67,478	41,84,51,376
Total	961	11,641	9,008	2,633	1,672		142,76,47,667

Appendix -XXII
[Reference: Paragraph 6.2.12.1 (iii)]
Difference in production/despatched quantity

Month	As per monthly return Production & Dispatch Quantity (MT)	As per return submitted to IBM Production & Dispatch Quantity (MT)	Difference in Quantity (MT)	Rate of royalty (₹ per MT)	Total royalty payable (Amount in ₹)
August 11	914.000	1,075.500	161.500	63	10,175
September 11	1,576.000	1,854.400	278.400	63	17,539
October 11	1,519.000	1,786.600	267.600	63	16,859
November 11	1,705.000	2,005.500	300.500	63	18,932
December 11	2,376.000	2,795.100	419.100	63	26,403
January 12	2,000.000	2,352.600	352.600	63	22,214
Total	10,090.000	11,869.700	1,779.700		1,12,122

Source: Monthly Returns submitted to Directorate & Indian Bureau of Mines

Appendix- XXIII
[Reference: Paragraph 6.2.12.2 (i)]
Unavoidable loss
Natural Gas

(A) ONGCL

(Quantity in scum)

Year	Quantity produced	Unavoidable loss	Percentage of Unavoidable loss over production	Unavoidable loss restricted as per proposal (5%)	Excess unavoidable loss claimed over the proposal	Loss of royalty due to excess unavoidable loss as per proposal calculated as per average rate of royalty paid (Amount in ₹)
2011-12	50,41,25,397	4,03,17,511	8.00	2,52,06,270	1,51,11,241	1,05,34,418
2012-13	48,51,39,443	4,29,81,041	8.86	2,42,56,972	1,87,24,069	1,23,74,829
2013-14	45,94,16,831	4,06,77,993	8.85	2,29,70,842	1,77,07,151	1,58,86,138
2014-15	44,85,89,734	4,09,08,709	9.12	2,24,29,487	1,84,79,222	1,97,29,497
2015-16	40,45,08,517	5,56,06,797	13.75	2,02,25,426	3,53,81,371	4,19,10,218
2016-17	43,55,92,961	8,42,05,852	19.33	2,17,79,648	6,24,26,204	5,14,51,412
Total	273,73,72,883	30,46,97,903		13,68,68,645	16,78,29,258	15,18,86,512

(B) OIL

(Quantity in scum)

Year	Quantity produced	Unavoidable loss	Percentage of Unavoidable loss over production	Unavoidable loss restricted as per proposal (5%)	Excess unavoidable loss claimed over the proposal	Loss of royalty due to excess unavoidable loss as per proposal calculated as per average rate of royalty paid (Amount in ₹)
2011-12	239,19,89,883	14,59,64,441	6.10	11,95,99,494	2,63,64,947	1,31,98,330
2012-13	242,46,36,825	16,58,49,018	6.84	12,12,31,841	4,46,17,177	3,09,99,552
2013-14	240,86,15,659	14,58,66,373	6.06	12,04,30,783	2,54,35,590	1,95,01,303
2014-15	250,96,50,008	15,44,41,549	6.15	12,54,82,500	2,89,59,049	2,61,87,925
2015-16	262,02,72,751	13,23,70,500	5.05	13,10,13,638	13,56,862	12,71,772
2016-17	269,26,71,896	12,29,29,082	4.57	0	0	0
Total	1504,78,37,022	86,74,20,963		61,77,58,256	12,67,33,625	9,11,58,882

(C) ONGCL

(Crude Oil)

(Quantity in tonnes)

Year	Quantity produced	Unavoidable loss	Percentage of Unavoidable loss over production	Unavoidable loss restricted as per proposal (0.5%)	Excess unavoidable loss claimed over the proposal	Loss of royalty due to excess unavoidable loss as per proposal calculated as per average rate of royalty paid (Amount in ₹)
2011-12	12,02,804.975	13,040.355	1.08	6,014.025	7,026.330	3,18,31,686
2012-13	12,22,701.605	16,758.755	1.37	6,113.508	10,645.247	3,32,05,875
2013-14	12,62,821.662	27,876.969	2.21	6,314.108	21,562.861	7,65,63,971
2014-15	10,58,195.603	21,944.156	2.07	5,290.978	16,653.178	5,56,06,405
2015-16	9,61,580.188	18,345.292	1.91	4,807.901	13,537.391	3,27,74,624
2016-17	9,49,705.931	10,930.825	1.15	4,748.530	6,182.295	4,42,23,007
Total	66,57,809.964	1,08,896.352		33,289.050	75,607.302	27,42,05,568

Appendix - XXIV

[Reference: Paragraph 6.2.12.2 (ii)]

‘Nil’ Production of Gas due to unavoidable loss & gas utilised for operation
(in SCUM)

Year	Name of PL (Operator)	Total Quantity of Natural Gas produced	Quantity of unavoidable loss (percentage of total production)	Quantity of Natural Gas utilised for operation (percentage of total production)	Net Quantity of production for royalty calculation
2011-12	Sonari (ONGCL)	6,81,475	23,500 (3.45%)	6,57,975 (96.55%)	0
	Digboi (OIL)	21,46,807	0	21,46,807 (100%)	0
2012-13	Sonari (ONGCL)	2,55,500	36,500 (14.29%)	2,19,000 (85.71%)	0
	Digboi (OIL)	27,53,509	0	27,53,509 (100%)	0
2013-14	Sonari (ONGCL)	2,55,500	36,500 (14.29%)	2,19,000 (85.71%)	0
	Digboi (OIL)	15,73,095	0	15,73,095 (100%)	0
2014-15	Sonari (ONGCL)	2,54,100	36,300 (14.29%)	2,17,800 (85.71%)	0
	Digboi (OIL)	21,70,963	0	21,70,963 (100%)	0
2015-16	Sonari (ONGCL)	2,56,200	36,600 (14.29%)	2,19,600 (85.71%)	0
	Digboi (OIL)	7,60,611	0	7,60,611 (100%)	0
2016-17	Sonari (ONGCL)	2,54,100	36,300 (14.29%)	2,17,800 (85.71%)	0
	Digboi (OIL)	4,63,746	0	4,63,746 (100%)	0
Total:		1,18,25,606	2,05,700	1,16,19,906	0

Appendix - XXV

[Reference: Paragraph 6.2.12.3]

Short payment of royalty on natural gas due to levy of different rates

Year	ONGCL		OIL		Difference in rate of royalty (per thousand SCUM)	Short payment of royalty on natural gas by OIL (Amount in ₹)
	Quantity of natural gas (thousand SCUM)	Average rates of royalty (per thousand SCUM)	Quantity of natural gas (thousand SCUM)	Average rates of royalty (per thousand SCUM)		
2011-12	2,71,084.677	697.12	19,61,384.719	606.97	90.15	17,68,18,832
2012-13	2,50,156.508	805.54	19,72,718.044	694.79	110.75	21,84,78,523
2013-14	2,32,446.233	897.16	19,90,288.013	766.69	130.47	25,96,72,877
2014-15	2,07,964.924	1,067.66	20,78,933.400	904.31	163.35	33,95,93,771
2015-16	1,69,199.625	1,184.53	22,02,164.804	937.29	247.24	54,44,63,226
2016-17	1,66,566.324	824.20	22,59,277.888	638.92	185.28	41,85,99,007
Total	12,97,418.291		1,24,64,766.868			195,76,26,236

Source: Monthly returns submitted by OIL and ONGCL

Appendix - XXVI

[Reference: Paragraph 6.2.12.4]

Non-payment of Surface rent by OIL and ONGCL

Sl. No.	Name of PML	Name of Operator	Effective date of PML	Area (in Hectare)	Rate of surface rent (₹ per hectare per annum)	Period of PML from date of effective of PML till March 2017	Amount of surface rent not paid (Amount in ₹)
1.	Tinsukia Extension	OIL	17.05.03	18,500	58.86	14	1,52,44,740
2.	Borhat	OIL	13.08.13	8,100	58.86	3	14,30,298
3.	Banamali	ONGCL	17.12.02	5,000	114.40	15	85,80,000
4.	Chariali Extension-I	ONGCL	20.06.98	4,500	114.40	19	97,81,200
5.	Geleki Extension-II	ONGCL	14.12.01	265	114.40	16	4,85,056
6.	Geleki Extension-I	ONGCL	23.10.09	501	114.40	7	4,01,200
7.	Laiplinggaon	ONGCL	13.10.03	2,600	114.40	13	38,66,720
8.	Namti	ONGCL	09.11.07	3,555	114.40	9	36,60,228
9.	Panidihing	ONGCL	19.05.04	3,400	114.40	12	46,67,520
10.	Sonari	ONGCL	01.08.09	3,000	114.40	7	24,02,400
11.	Charaideo- Nahorhabi	ONGCL	30.01.06	1,400	114.40	11	17,61,760
12.	Meleypore-santak-Nazira	ONGCL	30.01.06	7,700	114.40	11	96,89,680
13.	South-East Geleki	ONGCL	30.01.06	2,050	114.40	11	25,79,720
14.	West Charali	ONGCL	23.03.12	1,200	114.40	5	6,86,400
15.	North Rudrasagar	ONGCL	30.01.06	14,900	114.40	11	1,87,50,160
16.	Laiplinggaon Ext	ONGCL	26.09.11	3,045	114.40	5	17,41,740
17.	Charaideo- Nahorhabi Ext	ONGCL	26.09.11	5,000	114.40	5	28,60,000
18.	Meleypore Santak Nazira – Bihubar Ext	ONGCL	26.09.11	5,000	114.40	5	28,60,000
19.	SE Geleki Ext	ONGCL	26.09.11	2,800	114.40	5	16,01,600
20.	East Changmagaon Ext.	ONGCL	01.12.11	3,500	114.40	5	20,02,000
21.	Khoraghat Ext-I	ONGCL	08.09.07	8,300	114.40	10	94,95,200
22.	Nambar (F)	ONGCL	05.09.09	2,600	114.40	8	23,79,520
23.	Kasmorigaon	ONGCL	09.12.09	2,000	114.40	8	18,30,400
24.	North Patharia	ONGCL	30.03.12	6,000	114.40	5	34,32,000
25.	Kalyanpur	ONGCL	13.04.07	4,000	114.40	10	45,76,000
26.	Sector V. C. Block	ONGCL	30.11.14	49,700	114.40	3	1,70,57,040
27.	Changmaigaon East	ONGCL	30.01.06	1,500	114.40	11	18,87,600
28.	Kasmorigaon (Additional)	ONGCL	21.11.12	5,600	114.40	5	32,03,200
29.	Cachar	ONGCL	04.01.13	73,200	114.40	4	3,34,96,320
30.	Khoraghat	ONGCL	26.07.09	300	114.40	8	2,74,560
31.	East Lakhbari Ext	ONGCL	10.10.13	4,900	114.40	4	22,42,240
32.	Adamatila ML	ONGCL	24.11.14	400	114.40	3	1,37,280
33.	Badarpur Ml	ONGCL	01.08.09	230	114.40	8	2,10,496
34.	Bhubandar	ONGCL	22.12.02	600	114.40	15	10,29,600
35.	Titabar	ONGCL	24.12.08	1,000	114.40	9	10,29,600
36.	GolaghatExt.II A (Additional)	ONGCL	09.12.09	6,100	114.40	8	55,82,720
37.	Adamatila Ext.	ONGCL	03.03.12	14,800	114.40	5	84,65,600
38.	East Lakhbari	ONGCL	23.07.03	850	114.40	14	13,61,360
39.	Chariali	ONGCL	20.03.99	5,163.60	114.40	18	1,06,32,885
						Total	20,33,76,043

Appendix - XXVII

[Reference: Paragraph 6.2.12.5]

Calculation of interest for delayed payment of royalty to State Govt.

(i) Vinay Cements Ltd. (VCL)

Month	Royalty paid to State Govt.	Date of payment	Due date of payment	Date from which interest is leviable	Delay in days	Interest payable @24% per annum (Amount in ₹)
April 11	1,46,387	09.04.12	10.05.11	10.07.11	274	26,374
May 11	2,30,303	09.04.12	10.06.11	10.08.11	243	36,798
June 11	2,73,924	09.04.12	10.07.11	10.09.11	212	38,184
July 11	1,14,761	09.04.12	10.08.11	10.11.11	151	11,394
Sept 11	50,400	09.04.12	10.10.11	10.12.11	121	4,010
Oct 11	42,739	09.04.12	10.11.11	10.01.12	90	2,529
Nov 11	13,684	09.04.12	10.12.11	10.02.12	59	531
Total	8,72,198					1,19,820

(ii) North Eastern Cement (NECEM) Ltd.

Month	Royalty paid to State Govt.	Date of payment	Due date of payment	Date from which interest is leviable	Delay in days	Interest payable @24% per annum (Amount in ₹)
April 04	27,600	09.02.12	10.05.04	10.07.04	2,770	50,270
May 04	23,392	09.02.12	10.06.04	10.08.04	2,739	42,129
June 04	19,040	09.02.12	10.07.04	10.09.04	2,708	33,903
July 04	13,360	09.02.12	10.08.04	10.10.04	2,678	23,525
August 04	22,880	09.02.12	10.09.04	10.11.04	2,647	39,822
Sept 04	16,704	09.02.12	10.10.04	10.12.04	2,617	28,744
Oct 04	6,256	09.02.12	10.11.04	10.01.05	2,586	10,638
(from 14.10.14 onwards)	9,036	09.02.12	10.11.04	10.01.05	2,586	15,365
Nov 04	36,792	09.02.12	10.12.04	10.02.05	2,555	61,811
Dec 04	41,508	28.03.12	10.01.05	11.03.05	2,575	70,279
Jan 05	39,906	28.03.12	10.02.05	11.04.05	2,544	66,753
Feb 05	36,358	28.03.12	10.03.05	10.05.05	2,514	60,101
March 05	40,806	12.06.13	10.04.05	10.06.05	2,925	78,482
April 05	25,650	12.06.13	10.05.05	10.07.05	2,895	48,826
May 05	21,420	12.06.13	10.06.05	10.08.05	2,864	40,338
June 05	18,828	12.06.13	10.07.05	09.09.05	2,833	35,073
April 10	39,388	21.07.12	10.05.10	10.07.10	743	19,243
May 10	38,354	21.07.12	10.06.10	10.08.10	712	17,956
June 10	26,384	21.07.12	10.07.10	10.09.10	681	11,814
July 10	27,594	21.07.12	10.08.10	10.10.10	651	11,812
Aug 10	23,209	21.07.12	10.09.10	10.11.10	620	9,462
Sept 10	23,335	21.07.12	10.10.10	10.12.10	590	9,053
Oct 10	23,965	13.08.12	10.11.10	10.01.11	582	9,171
Nov 10	36,767	13.08.12	10.12.10	10.02.11	552	13,345
Dec 10	36,565	13.08.12	10.01.11	10.03.11	522	12,550
Jan 11	23,184	26.12.12	11.02.11	11.04.11	626	9,543
Feb 11	22,504	26.12.12	10.03.11	10.05.11	597	8,834
March 11	25,301	26.12.12	10.04.11	10.06.11	566	9,416
Jan 12	50,400	26.02.16	10.02.12	10.04.12	1,418	46,992
Aug 16	30,461	16.11.16	10.09.16	10.11.16	6	120
Dec 16	32,198	20.03.17	10.01.17	11.03.17	9	190
Total						8,95,560

(iii) Cement Corporation of India Ltd. (CCIL), Dillai Parbat Limestone Mines

Month	Royalty paid to State Govt. (40%) (Amount in ₹)	Date of payment	Due date of payment	Date from which interest is leviable	Delay in days	Interest payable @ 24% per annum (Amount in ₹)
Aug 13	3,26,390	25.05.14	10.09.13	10.11.13	196	42,064
Sept 13	2,45,700	01.07.14	10.10.13	10.12.13	203	32,796
Oct 13	3,74,472	01.07.14	10.11.13	10.01.14	172	42,351
Nov 13	4,42,058	01.07.14	10.12.13	09.02.14	142	41,275
Dec 13	2,88,338	01.07.14	10.01.14	11.03.14	112	21,234
Jan 14	2,96,528	01.07.14	10.02.14	11.04.14	81	15,793
Feb 14	3,07,516	01.07.14	10.03.14	10.05.14	52	10,515
March 14	3,22,081	01.07.14	10.04.14	10.06.14	21	4,447
June 14	2,82,316	13.03.15	10.07.14	10.09.14	184	34,156
July 14	2,05,582	13.03.15	10.08.14	10.10.14	154	20,817
Aug 14	1,36,710	13.03.15	10.09.14	10.11.14	123	11,057
Sept 14	2,01,504	13.03.15	10.10.14	10.12.14	93	12,322
Oct 14	1,20,384	13.03.15	10.11.14	10.01.15	62	4,908
Nov 14	4,36,960	13.03.15	10.12.14	09.02.15	33	9,481
Dec 14	3,82,976	13.03.15	10.01.15	11.03.15	2	504
Total	52,58,394					3,03,720

Appendix- XXVIII
[Reference: Paragraph 6.2.12.6(1st Bullet)]
Outstanding dues of NECEM Ltd.

(Amount in ₹)

Period	Total amount payable	Amount paid	Outstanding	
Prior to 2010-11	29,93,043	1,00,000 1,00,000 1,00,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 50,000 1,50,000 1,00,000 1,00,000 1,00,000 1,00,000 1,00,000 1,50,000 <u>1,00,000</u> 18,50,000		
			11,43,043	
2010-11	5,19,626	59,828	4,59,798	
2011-12	4,83,424	3,78,000	1,05,424	
2015-16	8,63,343	2,17,788	6,45,555	
2016-17	5,42,495	0	5,42,495	
Total	54,01,931	25,05,616	28,96,315	

Appendix - XXIX
[Reference: Paragraph 6.2.12.6 (2nd Bullet)]

Non-payment of interest

(i) Cement Corporation of India Ltd. (CCIL)

Month	Royalty payable to District council (60%) (Amount in ₹)	Date of payment	Due date of payment	Date from which interest is leviable	Delay in days	Interest payable @24% per annum (Amount in ₹)
July 13	4,92,232	09.12.13	10.08.13	10.10.13	60	19,420
Aug 13	4,89,586	25.04.14	10.09.13	10.11.13	166	53,439
Sept 13	1,73,610	13.05.14	10.10.13	10.12.13	154	17,580
	1,94,940	09.07.14	10.10.13	10.12.13	211	27,046
Oct 13	5,61,708	31.01.15	10.11.13	10.01.14	386	1,42,566
Nov 13	6,63,088	03.02.15	10.12.13	09.02.14	360	1,56,961
Dec 13	4,32,508	30.03.15	10.01.14	11.03.14	385	1,09,490
Jan 14	4,44,793	30.03.15	10.02.14	11.04.14	354	1,03,533
Feb 14	4,61,273	30.03.15	10.03.14	10.05.14	324	98,270
March 14	4,83,122	30.03.15	10.04.14	10.06.14	293	93,077
April 14	5,07,049	30.03.15	10.05.14	10.07.14	263	87,685
May 14	3,34,039	30.03.15	10.06.14	10.08.14	232	50,957
June 14	4,23,473	30.03.15	10.07.14	10.09.14	201	55,968
July 14	3,08,372	30.03.15	10.08.14	10.10.14	171	34,673
Aug 14	2,05,065	30.03.15	10.09.14	10.11.14	140	18,877
Sept 14	3,02,256	30.03.15	10.10.14	10.12.14	110	21,862
Oct 14	1,80,576	30.03.15	10.11.14	10.01.15	79	9,380
Nov 14	6,55,440	30.03.15	10.12.14	09.02.15	48	20,687
Dec 14	5,74,464	30.03.15	10.01.15	11.03.15	29	10,954
Total	78,87,594					11,32,425

(ii) Vinay Cements Ltd. (VCL)

Month	Royalty payable to District council (60%) (Amount in ₹)	Date of payment	Due date of payment	Date from which interest is leviable	Delay in days	Interest payable @24% per annum (Amount in ₹)
April 11	2,19,580	27.04.12	10.05.11	10.07.11	292	42,159
May 11	3,45,454	27.04.12	10.06.11	10.08.11	261	59,285
June 11	4,10,886	27.04.12	10.07.11	10.09.11	230	62,139
July 11	1,72,141	27.04.12	10.08.11	10.10.11	200	22,638
Sept 11	75,600	27.04.12	10.10.11	10.12.11	139	6,910
Oct 11	64,109	27.04.12	10.11.11	10.01.12	108	4,553
Nov 11	20,525	27.04.12	10.12.11	10.02.12	77	1,039
Total	13,08,295					1,98,723

Appendix - XXX
[Reference: Paragraph 6.2.12.7(i)]
Rates of dead rent

Period	For the First 100 Sq. Km. Area (₹ per hectare or part thereof)	For exceeding 100 Sq. Km. Area (₹ per hectare or part thereof)
Prior to 01.04.2003	12.50	25
From 01.04.2003 to 24.11.2009	25	50
From 25.11.2009 onwards	100	200

Source: The PNG Rules

Non-payment of Dead Rent by ONGCL & OIL

Sl. No.	Name of PML	Period in which no production done		Area		Dead rent payable (Amount in ₹)		
		From	To	Sq. Km.	Hectare	From	To	Total
ONGCL								
1.	Charaideo- Nahorhabi	01.09.13	31.03.17	14.00	1,400	01.04.14	31.03.17	4,20,000
2.	Changmaigaon East	01.04.11	31.03.17	15.00	1,500	01.04.11	31.03.17	9,00,000
3.	West Chariali	01.04.11	31.03.17	12.00	1,200	01.04.11	31.03.17	7,20,000
4.	Laiplinggaon Extension	01.04.11	31.03.17	30.45	3,045	01.04.11	31.03.17	18,27,000
5.	Charaideo Nahorhabi Ext.	01.04.11	31.03.17	41.00	4,100	01.04.11	31.03.17	24,60,000
6.	Mekeypore-Santak-Nazira- Bihubar Ext.	01.04.11	31.03.17	50.00	5,000	01.04.11	31.03.17	30,00,000
7.	SE Geleki Extension	01.04.11	31.03.17	28.00	2,800	01.04.11	31.03.17	16,80,000
8.	Titabar PML	29.12.10	28.12.16	10.00	1,000	29.12.10	28.12.16	6,00,000
9.	Golaghat Extn-II (A)	21.04.12	20.04.17	24.00	2,400	21.04.12	20.04.17	12,00,000
10.	Badarpur	01.08.09	31.7.17	2.30	230	01.08.09	31.07.16	1,55,517
11.	Adamtila	24.11.14	23.11.17	4.00	400	24.11.14	23.11.16	80,000
12.	Adamtila Ext.	03.03.12	02.03.17	148.00	14,800	03.03.12	02.03.17	98,00,000
13.	East lakhibari	23.07.03	22.07.17	8.50	850	23.07.03	22.07.16	7,00,667
14.	East Lakhibari Ext.	10.10.13	09.10.17	49.00	4,900	10.10.13	09.10.16	14,70,000
15.	Bhubandar	22.12.02	21.12.17	6.00	600	22.12.02	21.12.16	5,26,273
OIL								
1.	Moran Extn	05.04.08	04.04.17	560.00	56,000	05.04.08	04.04.17	7,92,45,616
2.	Dholiya	18.10.02	17.10.14	131.00	13,100	18.10.02	17.10.14	1,07,16,965
3.	Borhapjan	08.01.08	07.01.17	87.00	8,700	08.01.08	07.01.17	66,03,658
4.	Mechaki	19.07.08	18.07.16	195.00	19,500	19.07.08	18.07.16	2,02,56,301
Total								14,23,61,997

Appendix - XXXI

[Reference: Paragraph 6.2.12.7 (ii)]

Rates of dead rent and calculation of non-payment of dead Rent by coal & limestone leaseholders Rates of dead rent

Period		Rates of dead rent per Hectare per year (Amount in ₹)			
		1 st year	2 nd to 5 th year	6 th to 10 th year	11 th year & onwards
Upto 10.04.1997	--	Nil	30	--	--
11.04.1997 to 11.09.2000	Lease upto 50 Hectares	Nil	60	120	180
	Lease area above 50 Hectare but not exceeding 100 Hectares	Nil	80	160	240
	Lease area above 100 Hectares	Nil	120	200	300
12.09.2000 to 13.10.2004	Lease upto 50 Hectares	Nil	70	140	200
	Lease area above 50 Hectare but not exceeding 100 Hectares	Nil	100	200	280
	Lease area above 100 Hectares	Nil	140	230	350
14.10.2004 to 12.08.2009	First two years of lease	100			
	3 rd year onwards	400			
13.08.2009 to 31.08.2014	From 2 nd year of lease	200			
	For 3 rd and 4 th	500			
	From 5 th onwards	1,000			
With effect from 01.09.2014	2 nd year	400			
	3 rd & 4 th year	1,000			
	5 th year onwards	2,000			

Calculation of non-payment of dead rent

(Amount in ₹)

Sl. No.	Name of lease holder	Period	Area of lease (Hectare)	Dead Rent payable	Royalty paid	Dead rent paid	Dead rent due
1.	Umrangsho Cement Ltd.	17.2.15 to 16.2.16 (22 nd year)	31.00	62,000	0	0	62,000
2.	Coal India Ltd.	9.7.15 to 8.7.16 (13 th year)	Ledo (265.63) +Boagulai (537.30) = 802.93	16,05,860	0	8,02,930	8,02,930
			Jaypore-866.26	17,32,520	0	8,66,260	8,66,260
			Dilli- 1036.40	20,72,800	0	10,36,400	10,36,400
3.	AMDC	4/14 to 3/15	167.00	2,64,417	1,48,878	0	1,15,539
4.	NECEM	2012-13	35	35,000	0	0	35,000
		2013-14	35	35,000	0	0	35,000
		2014-15	35	55,417	0	0	55,417
Total				58,63,014	1,48,878	27,05,590	30,08,546

Appendix - XXXII
[Reference: Paragraph 6.2.12.7(iii)]
Non-payment of interest

(i) Coal India Ltd. (CIL), North Eastern Coal (NEC) Fields

Period	Name of ML	Dead rent payable & paid (Amount in ₹)	Actual date of payment	Due date of payment	Date from which interest payable	Delay in days	Interest leviable @ 24% per annum (Amount in ₹)
09.07.09 to 08.07.10	4 Sq. Miles Ledo, Boragolai	9,74,830	28.12.12	10.08.10	10.10.10	809	5,18,556
09.07.10 to 08.07.11	4 Sq. Miles Ledo, Boragolai	8,02,930	12.09.12	10.08.11	10.10.11	338	1,78,448
09.07.11 to 08.07.12	4 Sq. Miles Ledo, Boragolai	8,02,930	30.11.12	10.08.12	10.10.12	51	26,926
Total		25,80,690					7,23,930

(ii) Assam Industrial Development Corporation

Period	Dead rent payable & paid (Amount in ₹)	Actual date of payment	Due date of payment	Date from which interest payable	Delay in days	Interest leviable @ 24% per annum (Amount in ₹)
27.11.05 to 26.11.06	1,67,000	05.01.09	10.12.06	10.02.07	695	76,317
27.11.06 to 26.11.07	1,67,000	05.01.09	10.12.07	10.02.08	330	36,237
27.11.10 to 26.11.11	4,17,500	14.03.12	10.12.11	10.02.12	33	9,059
Total	7,51,500					1,21,613

(iii) Umrangso Cement Limited

Period	Dead rent payable & paid (Amount in ₹)	Actual date of payment	Due date of payment	Date from which interest payable	Delay in days	Interest leviable @ 24% per annum (Amount in ₹)
17.02.05 to 16.02.06	12,400	19.09.11	10.03.06	10.05.06	1,957	15,956
17.02.06 to 16.02.07	12,400	19.09.11	10.03.07	10.05.07	1,592	12,980
17.02.07 to 16.02.08	12,400	19.09.11	10.03.08	10.05.08	1,227	10,004
17.02.08 to 16.02.09	12,400	19.09.11	10.03.09	10.05.09	862	7,028
17.02.09 to 16.02.10	21,980	19.09.11	10.03.10	10.05.10	497	7,183
17.02.10 to 16.02.11	31,000	19.09.11	10.03.11	10.05.11	132	2,690
17.02.14 to 16.02.15	31,000	12.11.15	10.03.15	10.05.15	186	3,791
	14,353	06.05.16	10.03.15	10.05.15	361	3,407
Total	1,47,933					63,039

(iv) AMDC

Period	Dead rent payable & paid (Amount in ₹)	Actual date of payment	Due date of payment	Date from which interest payable	Delay in days	Interest leviable @ 24% per annum (Amount in ₹)
2015-16	3,34,000	12.05.17	10.04.16	10.06.16	336	73,791
Total	3,34,000					73,791

Appendix - XXXIII
[Reference: Paragraph 6.2.12.9]
Short payment towards NMET

(Amount in ₹)

Sl. No.	Name of Company/ Firm	Names of Mines	Royalty paid w. e. f. 12.1.15 to 3/17	Amount to be deposited towards NMET fund @2%	Amount deposited towards NMET fund	Short payment
1	CIL	Coal	74,71,88,275	1,49,43,766	90,64,274	58,79,492
2	UCL	Limestone	19,900	399	0	399
3	AMDC	Limestone	14,616	292	0	292
4	VCL	Limestone	20,20,31,250	40,40,625	0	40,40,625
5	CCIL.	Limestone	2,49,70,800	4,99,416	0	4,99,416
6	NECEM	Limestone	21,68,150	43,363	0	43,363
Total			97,63,92,991	1,95,27,861	90,64,274	1,04,63,587

Source: Departmental records

Appendix - XXXIV

[Reference: Paragraph 6.2.13.4(i)]

Forest Clearance not obtained

Sl. No.	Name of PML	Total Area (sq.kms)	Area covered in RF (sq.kms)	Name of RF	Concerned DFO
1	East Lakhbari Ext.	49.00	8.00	Dayang Reserve Forest	Golaghat
2	Adamtila Ext.	148.00	13.125	Tilbhum hills	Karimganj
3	Lakwa	172.49	6.34	Sola Reserve Forest	Sibasagar
4	South East Geleki Ext.	28.00	18.75	Not mentioned	Sibasagar
5	South East Geleki	55.00	50.00	Geleki Reserve Forest	Sibasagar
6	Kashmorigaon	20.00	20.00	Dayang Reserve forest	Golaghat
7	Charaideo-Nahorabi Ext.	41.00	31.25	Abhaypur Reserve Forest	Sibasagar
8	Cachar	732.00	31.30	Sonari Reserve Forest inner line R.F. and Lower Jiri R.F.	Cachar
9	Khoraghat Ext-I	83.00	80.50	Rangama R.F. and South Nambar R.F.	Golaghat
10	Kalyanpur	40.00		Dayang R.F.	Golaghat
11	North Patharia Block	60.00	3.12	Patharia Hills R.F.	Karimganj
12	East Lakhbari	8.50	8.50	Dayang R.F.	Golaghat
13	Mechkai	195.00	50.00	Mechkai R.F./Hehkhati R.F./Kumsong R.F./Dangori R.F./Doomdooma, R.F./Kakojan R.F.	Doomdooma & Tinsukia
14	Tinsukia	250.00	4.50	Rangmala R.F.	Tinsukia
15	Moran	429.42	25.94	Diroi R.F.	Tinsukia
16	Dumduma	503.73	153.11	Upper Dihing RF(West)=105.54sq.kms. Under the Jurisdiction of DFO, Dumduma Divion, Upper Dihing RF(East)=45.10sq.kms & Kakojan RF=2.47 sq.kms under the Jurisdiction of DFO, Digboi, Digboi Division.	Tinsukia
17	Khoraghat	3.00	3.00	Regma RF & South Nambar RF	Golaghat

