

ANNEXURES

Annexure 1
(Referred to in Paragraph 1.8)

Statement showing the details of audits planned and conducted during the year

Sl. No.	Name of the Department	Nature of receipts	Auditable units	Units planned	Units audited
1	Commercial Taxes and Registration	Sales Tax and other receipts	443	104	104
		Stamp duty and Registration fee	599	18	18
2	Revenue	Urban Land Tax	15	0	0
		Land Revenue	163	82	82
3	Home (Transport)	Taxes on vehicles	93	20	21
4	Home	Motor Vehicle Maintenance Organisation	21	0	0
5	Home (Prohibition and Excise)	State Excise	77	0	0
6	Industries	Mines and minerals	31	17	17
7	Energy	Electricity duty	24	0	0
8	Treasury and Accounts	Asst. Supdt. of Stamps	1	0	0
Total			1,467	241	242

Annexure 2
(Referred to in Paragraph 2.5.2.1)
Instances where control totals of CTD was less than GSTN portal

Particulars of Returns	As per GSTN summary data	As per data received from Commercial Taxes Department
GSTR-1 (Outward Supplies) (July'17)	5,36,988	5,19,523
GSTR-1 (Outward Supplies) (August'17)	3,51,518	3,43,259
GSTR-1 (Outward Supplies) (September'17)	5,73,831	5,55,365
GSTR-1 (Outward Supplies) (October'17)	3,58,987	3,55,450
GSTR-1 (Outward Supplies) (December'17)	5,75,636	5,69,727
GSTR-1 (Outward Supplies) (January'18)	3,60,994	3,58,156
GSTR-1 (Outward Supplies) (February'18)	3,62,029	3,59,239
GSTR-1 (Outward Supplies) (March'18)	5,75,902	5,70,651
GSTR-1 (Outward Supplies) (April'18)	3,94,372	3,91,756
GSTR-1 (Outward Supplies) (May'18)	3,97,896	3,94,997
GSTR-1 (Outward Supplies) (June'18)	5,80,659	5,75,505
GSTR-1 (Outward Supplies) (July'18)	3,96,643	3,92,469
GSTR-1 (Outward Supplies) (August'18)	3,91,262	3,83,226
GSTR-1 (Outward Supplies) (September'18)	5,62,238	5,56,784
GSTR-1 (Outward Supplies) (October'18)	3,59,373	3,54,088
GSTR-2 (Inward Supplies) (July'17)	2,24,448	2,22,605
GSTR-3B (Monthly Summary Return) (Jul'17)	5,94,851	5,69,925
GSTR-3B (Monthly Summary Return) (Aug'17)	6,30,526	6,03,639
GSTR-3B (Monthly Summary Return) (Sep'17)	6,50,559	6,23,314
GSTR-3B (Monthly Summary Return) (Oct'17)	6,31,793	6,21,813
GSTR-3B (Monthly Summary Return) (Nov'17)	6,29,118	6,20,208
GSTR-3B (Monthly Summary Return) (Dec'17)	6,31,594	6,24,846
GSTR-3B (Monthly Summary Return) (Jan'18)	6,34,386	6,28,939
GSTR-3B (Monthly Summary Return) (Feb'18)	6,40,705	6,35,877
GSTR-3B (Monthly Summary Return) (Mar'18)	6,46,093	6,41,309
GSTR-3B (Monthly Summary Return) (August'18)	6,53,928	6,43,382
GSTR-4 (Sep'17 quarter Return)	47,755	8,154
GSTR-4 (Dec'17 quarter Return)	73,624	13,070
GSTR-4 (Mar'18 quarter Return)	73,686	14,432
GSTR-4 (Jun'18 quarter Return)	69,605	15,017
GSTR-4 (Sept'18 quarter Return)	64,337	15,280
GSTR-5 (Return for Non Resident Taxable person) (June'18)	2	0
GSTR-5 (Return for Non Resident Taxable person) (July'18)	2	0
GSTR-5 (Return for Non Resident Taxable person) (Aug'18)	1	0
GSTR-5 (Return for Non Resident Taxable person) (Sept'18)	1	0
GSTR-5 (Return for Non Resident Taxable person) (Oct'18)	1	0
GSTR-6 (Input Service Distributor) - July'17	144	0
GSTR-6 (Input Service Distributor) - August'17	218	0
GSTR-6 (Input Service Distributor) - September'17	259	0
GSTR-6 (Input Service Distributor) - October'17	275	0
GSTR-6 (Input Service Distributor) - November'17	281	0
GSTR-6 (Input Service Distributor) - December'17	292	0
GSTR-6 (Input Service Distributor) - January'18	298	0
GSTR-6 (Input Service Distributor) - February'18	289	0
GSTR-6 (Input Service Distributor) - March'18	297	0
GSTR-6 (Input Service Distributor) - Apr'18	293	0

GSTR-6 (Input Service Distributor) - May'18	289	0
GSTR-6 (Input Service Distributor) - June'18	279	0
GSTR-6 (Input Service Distributor) - July'18	267	0
GSTR-6 (Input Service Distributor) - August'18	262	0
GSTR-6 (Input Service Distributor) - September'18	235	0
GSTR-6 (Input Service Distributor) - October'18	230	0
GSTR-7 (Return for Tax Deducted at Source) - October'18	1,064	0
GSTR-8 (Return for Tax Collected at Source) - October'18	52	0
GSTR-10	1,416	0

Annexure 3

(Referred to in Paragraph 2.5.4)

Statement showing results of verification of validation controls

Annexure No	The tests conducted to evaluate the functioning of validation/Input control	Results of test conducted	Department reply	Remarks of Audit
Annexure-1 Claim of ITC (No of cases : 11,94,67,196 No of dealers: 3,45,038)	Whether the system rejected commodity code not in Schedule I and null value in commodity code?	System did not reject the Commodity code having null value in 40,088 cases (682 dealers), wherein ITC of ₹ 11.01 crore was allowed .	Though commodity code was mandatory there was no validation check for the same. Invoice date validation was available in excel template of TSP Portal and violations might be at the initial stages.	As the violations are found throughout the year and the input control set in the excel template should also be made available in the server. Absence of the control had led to incorrect claim of Input Tax Credit
	Whether the system rejected incorrect dates?	The system did not reject future invoice dates in 1,185 cases, (259 dealers) wherein ITC of ₹7.11crore was allowed.		
	Whether the system rejected invoices dates with dates after the date for which the return is filed?	System did not reject incorrect dates in 7,52,956 cases (15,110 dealers), wherein ITC of ₹.219.32 crore was allowed		
Annexure-2 List of First goods received by Principal (No of cases: 33,695 No of dealers: 260)	Whether the system rejected seller other than TIN from Tamil Nadu ?	Yes	There is no validation in Annexure for checking whether dealer was entering the TIN of Principal/Agent because placement of validation checks slows down the system and the negative rate was not tax rate but mapping of exempted category	Since Annexure 2 contains only list of Schedule I goods, which are all taxable goods (1%, 5%, 14.5%) and further tax rate for exempted goods should have been zero and not negative. Further, cross verification of tax paid by Principal/Agent is not possible in the absence of this validation leading to consequential revenue loss.
	Whether system rejected invalid Principal/ Agent TIN?	The system did not reject invalid TIN in respect of 490 cases (13 dealers) relating to Principal/ Agents		
	Whether system accepted correct rates for the commodity?	The system did not accept correct rates for the commodity in 25,490 cases. (169 dealers)		

Annexure-3 List of First Schedule goods purchased from Unregistered Dealer/ Registered Dealer without sufferance of tax (Net Purchases) (No of cases: 23,41,476 No of dealers: 23,509)	Whether system rejected null as invoice number?	The system did not reject 205 cases (66 dealers), wherein invoice number was null	Invoice date validation was available in excel template of TSP Portal and violations might be at the initial stages. Though, Commodity code was mandatory, the validation control is set as numeric of length <= 10	Violations were found throughout the year and the input control set in the excel template should also be made available in the server. In the absence of input controls the assessing officer could not ascertain the tax paid and could not verify the sales details of registered dealer making sales without sufferance of tax.
	Whether system rejected invalid invoice dates?	The system did not reject invalid invoice dates in 221 cases. (68 dealers)		
	Whether system rejected null as commodity code?	The system did not reject 883 cases. (7 dealers) wherein commodity code was null		
Annexure-4 List of Second Schedule goods purchased from Registered Dealer. (No of cases: 13,75,927 No of dealers: 6,566)	Whether system rejected commodity code not listed in Schedule I?	The system did not reject 872 cases (99 dealers), where commodity code not listed in Schedule I.	Invoice date, it was stated that invoice date validation was available in excel template of TSP Portal and violations might be at the initial stages. Though, Commodity code was mandatory, the validation control was set as numeric of length <= 10	As the violations were found throughout the year and the input control set in the excel template should also be made available in the server.
	Whether system rejected null/invalid invoice dates?	The system did not reject future invoice dates in 50 cases (10 dealers)		
	Whether system rejected commodity code not listed in schedule II?	The system did not reject commodity code not listed in schedule II in 1,22,176 cases. (2,806 dealers)		
Annexure-5 Purchase return of First Schedule goods (No of returns: 15,70,567 No of dealers: 29,586)	Whether system rejected invoice date after the purchase return date?	The system did not reject 5,107 cases (833 dealers), where invoice date after the purchase return date involving ITC claim of ₹ 38.52 lakh	Invoice date was not mandatory and hence validation was not placed and goods return date validation was placed in excel template.	The input control set in the excel template should also be made available in the server. Non availability of input control will lead to absence of data integrity.
	Whether system rejected date of goods return after the period for which the return is filed?	The system did not reject 107 cases, where date of goods return after the period for which return filed (11 dealers).		
	Whether system rejected purchases made from invalid TIN?	The system did not reject 2874 cases (197 dealers), where purchases made from dealers whose TIN was invalid		
Annexure-6 Compounding and below threshold dealers (No of cases: 3,09,080 No of dealers: 7,758)	Whether system rejected date of goods return after the period for which the return was filed?	The system did not reject 15 cases (14 dealers), where date of goods return after the period for which the return was filed	Validation check for seller TIN was set to be 11 digits and no validation was set to check the genuineness of the TIN. Invoice date validation control was set in excel template of TSP portal and error data would be due to dealers using third party software.	As the seller TIN was a key to verify if the goods were sold interstate were genuine should be validated. Though validation was kept in the excel template it should also be made available in the server.

<p>Annexure-8 Total Value of Inter – State Purchase. (No of cases: 1,47,93,727 No of dealers: 1,41,289)</p>	<p>Whether system rejected purchases made from invalid TIN?</p>	<p>The system did not reject 1,15,800 cases (6550 dealers), where purchases made from the dealers whose TIN were invalid.</p>	<p>As different states had different TIN formats, no validation to check the genuineness of TIN was placed and proper validation for agreement was kept in excel template of TSP Portal.</p>	<p>As the seller TIN was a key to verify if the goods were sold interstate were genuine should be validated and agreement date cannot be a future date. Though validation was kept in the excel template it should also be made available in the server. In the absence of this validation control, genuineness of transaction could not be ascertained.</p>
<p>Annexure-9 Purchase return of goods purchased in Interstate (No of cases: 1,92,106 No of dealers:8,220)</p>	<p>Whether system validated the seller TIN based on which purchase returns were made?</p>	<p>The system did not validate the seller TIN based on which purchase returns were made in 52,560 cases (3101 dealers). The system did not reject null as invoice number in 14310 cases (3241 dealers) The system did not reject 314 cases (97 dealers), where the invoice date was after the date on which the purchase return was made</p>	<p>No validation was placed to check the genuineness of TIN, and invoice number was not made mandatory. However, proper validation was kept for purchase return date and invoice date in the excel template (excel).</p>	<p>Validation should also be made available in the server. In the absence of these controls the genuineness of the transaction and correctness of reversal of input tax credit could not be ensured.</p>
<p>Annexure-10 Inter State Branch Transfer (No of cases: 43,58,443 No of dealers:6,464)</p>	<p>Whether system rejected the transaction where the invoice date was after the date on which the purchase return is made? Whether system rejected invalid TIN as Transferor TIN?</p>	<p>The system did not reject null values as Transferor TIN in 1546 cases. (43 dealers)</p>	<p>Though Transferor TIN field was mandatory the check placed was transferor TIN to be other state TIN with numeric values</p>	<p>It was observed that the system had accepted any random number. In the absence of these controls the genuineness of the transaction could not be ensured</p>
<p>Annexure -11 List of goods imported (No of cases: 13,39,581 No of dealers: 13,293)</p>	<p>Whether system rejected null values for bill of entry (BOE)?</p>	<p>The system did not reject null values for bill of entry (BOE) in 2,68,099 cases. (3,718 dealers)</p>	<p>BOE and date of BOE were non mandatory fields.</p>	<p>Proof of goods imported was based on BOE number and date and in the absence of these details cross verification of the import details cannot be made by the AAs</p>

Annexure-14 ITC on Capital goods adjustments (No of cases: 6,43,764 No of dealers:13,787)	Whether system rejected null values for the date of bill of entry?	The system did not reject null values for the date of bill of entry in 3,09,833 cases (4901 dealers)	Validation of date was set in template of excel sheet to be uploaded and validation for date of commencement of commercial production was set as 5 years from the invoice date. The seller TIN validation only set to 11 digits	Validation should also be made available in the server and business rules should be properly mapped. Absence of validation of seller TIN would lead to incorrect availing of ITC
Annexure-15 List of First Schedule goods (No of cases: 14,17,28,642 No of dealers: 2,29,403)	Whether system rejected claim of ITC on invoices prior to date of commencement of commercial production?	The system did not reject 48 cases (33 dealers), wherein claim of ITC of ₹ 5.11 lakh on invoices prior to date of commencement of commercial production.	The system did not reject 136 cases (46 dealers) involving incorrect claim of ITC where the date of commencement of commercial production was not available.	As the annexure should contain only Schedule I goods, the reply indicated that even the most vital control was not inbuilt in the system. In the absence of validation control, the genuineness of the transaction could not be verified.
	Whether system rejected null as date of commencement of commercial production?	The system did not reject 302 cases (18 dealers), wherein claim of ITC of ₹ 23.39 lakh on invoices beyond three years of commencement of commercial production.	The system did not reject 210 cases (62 dealers), where seller TIN was invalid.	There was no validation to restrict only Schedule I commodities.
	Whether system rejected claim of ITC on invoices beyond three years of commencement of commercial production?	The system did not reject 6,61,326 cases (5,864 dealers) cases, where commodity code was other than commodities listed in schedule I involving potential additional demand of tax of ₹ 158.33 crore.	The system did not reject 21,87,627 (6,859 dealers) cases, where HSN / random number as commodity code involving potential additional demand of tax of ₹ 924.01 crore.	
	Whether system rejected invalid seller TIN?	The system did not reject 210 cases (62 dealers), where seller TIN was invalid.		
	Whether system rejected commodity code other than commodities listed in Schedule I?	The system did not reject 21,87,627 (6,859 dealers) cases, where HSN / random number as commodity code involving potential additional demand of tax of ₹ 924.01 crore.		
	Whether system rejected HSN / random number as commodity code was HSN?	The system did not reject 21,87,627 (6,859 dealers) cases, where HSN / random number as commodity code involving potential additional demand of tax of ₹ 924.01 crore.		
	Whether system rejected invoice date beyond the date for which return was filed?	The system did not reject 468 cases (53 dealers), where invoice date was beyond the date for which		

Annexure-17 First Schedule goods sold by Agents (No of cases :32,046 No of dealers:316)	Whether system rejected commodity code other than commodities listed in Schedule I	return was filed involving tax of ₹ 0.12 crore.	There was no validation to restrict only Schedule I commodities.	The reply indicated that even the most vital control was not inbuilt in the system.
Annexure-19 Sales return of First Schedule goods (No of cases: 25,60,508 No of dealers:26,555)	Whether system rejected value of goods refunded more than sale value? Whether system rejected refund claimed more than tax paid? Whether system rejected sales return beyond six months of invoice date?	The system did not reject 211 cases (66 dealers), where VAT refunded on value of goods returned, was more than sale value. The system did not reject 219 cases (82 dealers), where refund claimed was more than tax paid The system did not reject 1173 cases (274 dealers), where sales return beyond six months of invoice date involving potential additional demand of ₹ 0.09 crore.	Data validation was already placed in the annexure and cross verification shall be done at back office and reflected in the cross verification report.	However, it was seen that no such validation existed as the system had accepted value of refund claimed to be more than the goods sold, refund more than tax paid and sales return after six months.
Annexure-20 Local Zero-rated sales to Special Economic Zone located within Tamil Nadu and Fifth Schedule goods (No of cases:4,46,066 No of dealers:7,372)	Whether system rejected null value as IE code (IEC)?	The system did not reject 298348 cases, where the IE code (IEC) was null.	Initially IEC was captured as mandatory and on request from SEZ suppliers, who had no IEC code the check was removed.	The SEZ registration number field was also not made mandatory. In the absence of input control, the department could not verify the genuineness of the transaction and concession claimed by the seller.
Annexure-22 First & Second Schedule goods sold in Interstate (No of cases: 1,85,31,577 No of dealers:87,388)	Whether system rejected invalid buyer TIN?	The system did not reject 48196 cases, where TIN of the buyer was invalid.	Buyer TIN was non- mandatory field and so system had accepted null values/TINs of any format	Buyer TIN was mandatory field for verifying whether the goods were sold in the course of Inter-State Trade or Commerce.

Annexure-23 Sales return of goods in Interstate (No of cases: 7,81,557 No of dealers:8,922)	Whether system rejected buyer TIN from Tamil Nadu?	The system did not reject 1088 cases, where buyer TIN from Tamil Nadu	In the absence of the controls the genuineness of transaction could not be ensured.
	Whether system rejected invalid buyer TIN?	The system did not reject 1230 invalid buyer TIN	
	Whether system rejected goods returned beyond six months of invoice date?	The system did not reject 1873 cases, where goods returned beyond six months of invoice date involving potential additional demand of tax of ₹0.45 crore.	
Annexure-24 Branch transfer (No of cases: 55,81,261 No of dealers:6,812)	Whether system rejected date of return of goods which were before invoice date?	The system did not reject 3 cases, where date of return of goods which were before invoice date?	Genuineness of transaction could not be verified in the absence of these checks.
	Whether system rejected invalid agent TIN?	The system did not reject 3376 (141 dealers) invalid agent TIN cases.	
	Whether system rejected null values as Bill of lading (BOL)?	The system did not reject 164 (12 dealers) cases where Bill of lading (BOL) was null.	
Annexure-25 Import turnover (No of cases: 21,929 No of dealers:6,812)	Whether system rejected null values as Bill of entry(BOE)?	The system did not reject 8812 cases (675 dealers) where Bill of entry (BOE) was null.	These details would be available with the dealer before filing of return and in the absence of this validation control, genuineness of transaction could not be ascertained.
	Whether system rejected null values as Import Export Code(IEC)?	The system did not reject 743 cases (72 dealers) where Import Export Code (IEC) was null.	
	Whether system rejected incorrect IEC?	The system did not reject 1191 (87 dealers) cases, where the IEC was incorrect.	
Annexure-26 Export 5(1) (No of cases: 18,15,952 No of dealers:1,283)	Whether system rejected null values as Bill date?	The system did not reject 773813 (5655 dealers) cases, where Bill Date had null values.	These details would be available with the dealer before filing of return and in the absence of validation of such crucial data based on which the genuineness of the transaction could not be

	Whether system rejected null values of country to which goods are exported?	The system did not reject 173 cases (13 dealers), where the country to which goods were exported was null.	of length less than or equal to 100, and hence, system accepted special characters only. Further, in order to capture all export data at initial period, the date mismatches were allowed temporarily and the return module was launched in June 2016 and these data related to direct exports	verified.
	Whether system rejected Bill date after the month for which the return was filed?	The system did not reject 46 (36 dealers) cases, where Bill date was after the month for which the return was filed		
	Whether system rejected export invoice date beyond the period for which return was filed?	The system did not reject 16 cases (3 dealers), where export invoice date was beyond the period for which return was filed.		
Annexure-27 Export 5(3) (No of cases: 6,07,034 No of dealers: 9,180)	Whether system rejected null / wrong purchase date?	The system did not reject 135 cases (61 dealers), where purchase date was null or wrong.	Purchase date was mandatory field and system accepted date greater or less than return period date.	Genuineness of transaction could not be verified in the absence of these validation checks.
	Whether system rejected invoice date after the month for which the return was filed?	The system did not reject 25 cases (15 dealers), where invoice date was after the month for which the return was filed.		
	Whether system rejects invalid exporter TIN?	The system did not reject 8148 cases (187 dealers), where exporter TIN was invalid.		
Annexure-28 Exempted turnover (No of cases: 1,68,381 No of dealers: 1,788)	Whether system rejected incorrect seller TIN?	The system did not reject 616 cases (54 dealers), where seller TIN was incorrect.	Different states had different TIN formats and hence, validation to check the genuineness of buyer/seller TIN was not placed. It was also stated that validation was in excel template file and not at Server site.	Validation should not only be available in excel template file, but also at Server site. In the absence of the buyer/seller TIN, the genuineness of exemption claimed under section 6(2) of CST Act could not be verified leading to consequential revenue loss.
	Whether system rejected incorrect buyer TIN?	The system did not reject 429 cases (44 dealers), where buyer TIN was incorrect.		

Annexure 4
(Referred to in Paragraph 5.4.4.3)

**UAV based mapping for Volume calculation and Modelling of
Granite Quarry at Virudhunagar (Pillayarkulam,
Srivilliputhur Taluk)**

Sl. No	Survey Number / Geographically Nearest Mine		Geo Location	Volume (in Cubic Meter)	Area (in Hectares)
	Name	Survey No			
1	Prithvi Granite	800/2	9.4393468N 77.5992747E	40,502.12	0.215
2	Prithvi Granite	800/3	9.4391858N 77.5956866E	7,084.85	0.0514
3	Granite Pit-1	854B	9.4417467N 77.5956866E	852.71	0.031
4	Granite Pit-1	854B	9.4409239N 77.5961543E	110.17	0.00895
5	Mountain Bottom Base	854A	9.4413204N 77.5946792E	22,680.95	0.3679
6	Mountain Mid	854A	9.4418830N 77.5944018E	2,793.81	0.0506
7	Mountain Top-2	854A	9.4417993N 77.5945982E	606.29	0.0429
8	Mountain Top-1	854A	9.4420286N 77.5946610E	1,544.34	0.04153
Total				76,175.24	0.80928

Total Volume	76,175.24 Cu.mtr
Recovery ratio	9 per cent
Net Volume	76,175.24 X 9 % 6,855.77 Cu.mtr
Cost of Mineral	At the rate of ₹ 9,000 per cu.mtr ₹ 6.17 crore
Seigniorage Fee	At the rate of ₹ 2,210 per cu.mtr ₹ 1.52 crore
Total cost and SF	₹ 7.69 crore

Annexure 5
(Referred to in Paragraph 5.4.4.3)

**UAV based mapping for Volume calculation and Modelling of
Limestone Quarry at Tirunelveli**

Sl. No	Survey Number / Geographically Nearest Mine		Location	Revenue Village Name	Volume (in Cubic Meter)	Area (in Hectares)
	Name	Survey No				
1	Jupiter Mine	92	8.7901625N 77.6553593E	Seturayanputtur	10,782.90	0.082
2	Jupiter Mine	93	8.7898890N 77.6556696E	Seturayanputtur	42,203.18	0.179
3	Jupiter Mine	109/1	8.7904218.N 77.6557889E	Seturayanputtur	26,713.69	0.114
4	Jupiter Mine	109/2	8.7904813N 77.6572989E	Seturayanputtur	1,23,712.07	0.529
5	Jupiter Mine	109/3	8.7905218N 77.6580182E	Seturayanputtur	7,185.20	0.078
6	Jupiter Mine	108	8.7903260N 77.6578779E	Seturayanputtur	18,123.48	0.168
7	Sri Ganapathy Mines	403	8.7902676N 77.6542152E	Abhishekapatti	5,636.98	0.039
8	India Cements	394	8.7951898N 77.6839170E	Ramayyanpatti	54,313.86	0.890
9	India Cements	214/1	8.8004763N 77.6074435E	Ramayyanpatti	13,001.56	0.234
10	India Cements	214/2	8.80066812N 77.6857476E	Ramayyanpatti	5,46,823.77	1.132
11	India Cements	502/1	8.8001595N 77.6852507E	Ramayyanpatti	7,22,903.54	1.977
12	India Cements	504	8.7996899N 77.6847000E	Ramayyanpatti	5,46,823.77	1.265
13	India Cements	503/1	8.7981014N 77.6845475E	Ramayyanpatti	5,40,151.07	1.944
14	India Cements	503/2	8.7972123N 77.6842532E	Ramayyanpatti	53,055.67	0.405315
15	India Cements	502	8.7988572N 77.6865715E	Ramayyanpatti	54,960.62	0.508385
16	India Cements	501	8.7981870N 77.6860190E	Ramayyanpatti	98,197.48	1.051679
17	India Cements	397	8.7967396N 77.6854791E	Ramayyanpatti	33,215.37	0.442739
18	India Cements	393	8.7963155N 77.6839417E	Ramayyanpatti	63,426.89	0.734422
19	India Cements	396	8.7965359N 77.6846797E	Ramayyanpatti	50,513.47	0.540679
Total					30,11,744.57	12.314219

Total Volume	30,11,744.57 Cu.mtr
Density	1.8 Tonne/Cu.mtr
Weight	54,21,140.23 (30,11,744.57 X 1.8 Tonne)
Ore to Waste	1: 2.5 i.e 28.57 per cent
Net Volume	28.5 per cent of 54,21,140.23Tonnes 15,48,819.76 Tonnes
Cost of Mineral	At the rate of ₹ 382 per tonne ₹ 59.16 crore
Seigniorage Fee	At the rate of ₹ 80 per tonne ₹ 12.39 crore
Total cost and SF	₹ 71.55 crore