

APPENDICES

APPENDIX – I
(Ref: Para 2.5)
Application of incorrect rate of tax

<i>Taxation Circle</i>	<i>Name of the Dealer</i>	<i>Period</i>	<i>Taxable Sale (₹)</i>	<i>Tax Payable @14.5% (₹)</i>	<i>Tax Paid @12.5/13.5% (₹)</i>	<i>Tax amount short levied (₹)</i>	<i>Interest payable (₹)</i>	<i>Penalty (₹)</i>
<i>Superintendent of Taxes, Circle - XIII, Shillong</i>	M/s Airlife Wellness Products	April 2015 to June 2017	14531228	2107028	1961716	145312	67760	290624
<i>Superintendent of Taxes, Circle - VII, Shillong</i>	M/s Hindustan Steel Works Construction Limited	April 2016 to June 2017	336220795	48752015	42027599	6724416	1289217	13448832
<i>Total</i>			350752023	50859043	43989315	6869728	1356977	13739456

APPENDIX – II

(Ref: Para 3.4)

Systemic issues resulting in loss of revenue

Category	Size	Bottles	Cases	Ex-bond price per case (in ₹)	Ad-valorem per case (in ₹)	Ex-bond price (in ₹)	Ad-valorem (in ₹)	Total price (in ₹)
Super-Premium	750 ml	84	7	3671	1539	25698	10773	36471
Premium	750 ml	240	20	1436	1138	28716	22760	51476
	375 ml	312	13	1445	1138	18784	14794	33578
Deluxe	750 ml	20856	1738	885	675	1538130	1173150	2711280
	375 ml	29784	1241	885	675	1098285	837675	1935960
	180 ml	15648	326	885	675	288510	220050	508560
Wine	750 ml	240	20	1234	180	24675	3600	28275
	375 ml	1032	43	1260	180	54180	7740	61920
Beer	650 ml	15532	1294	447	85	578567	109695	688262
	500 ml	104	4	755	113	3272	491	3762
	330 ml	6264	261	633	95	165213	24860	190073
	275 ml	3648	152	1043	156	158531	23780	182312
TOTAL		93744	5119			3982561	2449368	6431929

APPENDIX – III**(Ref: Para 5.4.1)****Statement showing short levy of royalty from user agencies**

Month	Name of contractor	Quantity of Minor Minerals utilised (cu.m.)		Royalty payable (₹)		Total Royalty payable (₹)	Royalty paid (₹)	Short payment (₹)
		Stone	Sand	Stone @ ₹240/cu.m	Sand @ ₹90/cu.m.			
Executive Engineer (TC), PWD Roads Cum-DPIU, PGMSY West Garo Hills, Tura								
Apr-17	Abdul Rashid	6799	1784	1631820	160557	1792377	71170	1721207
	Abdul Rashid	5572	2750	1337186	247518	1584704	186016	1398688
	J.S & Company	5210	1009	1250304	90850	1341154	168748	1172406
	J.S & Company	444	296	106447	26612	133059	44352	88707
	Mahabir Prasad Agarwala	1469	1131	352601	101777	454378	165385	288993
	Lawrence M Sangma	229	114	54859	10286	65145	23275	41870
	Stilibon Kharbani	3010	717	722482	64516	786997	155774	631223
	John Berith Sangma	1309	345	314095	31012	345107	103260	241847
	Binaroy Momin	765	247	183550	22187	205736	68579	137157
	Bruclish C. Marak	277	276	66420	24800	91220	30407	60813
May-17	M/s Rural Power Tech Engineers	535	263	128412	23647	152059	50687	101372
	Daniel N. Sangma	30	10	7147	922	8069	2689	5380
	M.P Agarwala	2311	541	554544	48717	603261	198	603063
	M.P Agarwala	1604	96	384859	8625	393484	131162	262322
	Daniel N. Sangma	710	91	170352	8172	178524	59508	119016
	Daniel N. Sangma	267	445	64099	40017	104116	34705	69411
	Ohme Marak	205	153	49282	13757	63039	21013	42026
	Lawrence M Sangma	913	757	219180	68112	287292	95764	191528
	Lawrence M Sangma	140	70	33696	6318	40014	13338	26676
	Togan K. Marak	1386	420	332551	37776	370327	123443	246884
	Fersen Ch. Momin	340	88	81602	7888	89490	29830	59660
	Abdul Rashid	2574	162	617784	14568	632352	210784	421568
	Abdul Rashid	462	7705	110772	693456	804228	268076	536152
	June & July 2017	M.P Agarwala	1108	393	265975	35352	301327	100442
Florinda Sangma		351	105	84312	9466	93778	31259	62519
Daniel N. Sangma		1390	357	333662	32157	365819	122240	243579
Daniel N. Sangma		69	28	16440	2505	18945	6315	12630
Abdul Rashid		1229	439	294890	39511	334401	111467	222934

Month	Name of contractor	Quantity of Minor Minerals utilised (cu.m.)		Royalty payable (₹)		Total Royalty payable (₹)	Royalty paid (₹)	Short payment (₹)
		Stone	Sand	Stone @ ₹240/cu.m	Sand @ ₹90/cu.m.			
	Abdul Rashid	1177	132	282566	11896	294463	39286	255177
	Lawrence M Sangma	636	202	152695	18185	170881	56960	113921
	Mahabir Prasad Agarwala	76	95	18281	8580	26861	8954	17907
	Lawrence M Sangma	1914	536	459439	48231	507670	169224	338446
	Mahabir Prasad Agarwala	299	281	71669	25264	96933	32311	64622
	Bulbuline R. Marak	494	186	118500	16736	135236	47920	87316
	Amstrong D. Shira	225	600	54036	54036	108072	20955	87117
	Ringchi Ch. Sangma	744	139	178454	12510	190964	63655	127309
	Togan K. Marak	634	501	152237	45059	197296	65766	131530
Aug-17	Ananda Kr. Saha	652	275	156574	24752	181325	68302	113023
	Ananda Kr. Saha	3	1017	720	91518	92238	30746	61492
	Brithon Ch. Marak	967	107	231982	9616	241597	80532	161065
	Abdul Rashid	482	101	115663	9072	124735	44538	80197
	Abdul Rashid	1565	0	375581	23	375603	134043	241560
	Abdul Rashid	1618	0	388265	0	388265	138562	249703
	Dewan B. Marak	284	558	68081	50225	118306	39436	78870
	M/s Rural Power Tech Engineers	140	7	33665	631	34296	11432	22864
	Daniel N. Sangma	30	10	7147	922	8069	2689	5380
	Daniel N. Sangma	55	24	13114	2204	15318	5106	10212
	Daniel N. Sangma	190	88	45674	7927	53602	17867	35735
	Lawrence M Sangma	110	56	26498	5044	31542	10514	21028
	Gary Ch. Momin	388	38	93000	3435	96435	32145	64290
	Mahabir Prasad Agarwala	185	0	44347	0	44347	14783	29564
	Abdul Rashid	1052	322	252557	28958	281515	93839	187676
	Abdul Rashid	398	199	95467	17900	113367	37789	75578
	Bulbuline R. Marak	115	137	27588	12299	39887	34852	5035
	Mahabir Prasad Agarwala	254	54	60919	4901	65820	23489	42331
Sep-17	Ringchi A. Sangma	1361	152	326578	13703	340281	113427	226854
Nov-17	Daniel N. Sangma	91	27	21720	2394	24114	8040	16074
	Daniel N. Sangma	43	20	10337	1819	12156	4212	7944

Month	Name of contractor	Quantity of Minor Minerals utilised (cu.m.)		Royalty payable (₹)		Total Royalty payable (₹)	Royalty paid (₹)	Short payment (₹)
		Stone	Sand	Stone @ ₹240/cu.m	Sand @ ₹90/cu.m.			
	Daniel N. Sangma	30	3	7154	239	7394	2384	5010
	Renubala R. Marak	460	130	110398	11699	122097	40684	81413
	Total	57380	26789	13770229	2410859	16181087	3924328	12256759

Executive Engineer (PHE), Ampati Division, Ampati

Aug-17	Bhobesh Ch. Das	45	23	10898	2043	12941	4619	8322
	Swapna Koch	10	5	2508	470	2978	1063	1915
	Jhonny A. Sangma	203	107	48626	9668	58294	20805	37489
	Merolish S Sangma	33	12	7862	1037	8899	3176	5723
	Merolish S Sangma	42	21	10147	1858	12005	4200	7805
	Nandalal Barman	31	15	7430	1393	8824	3149	5675
	Premish S. Sangma	52	17	12530	1566	14096	5031	9065
	Premish S. Sangma	26	14	6288	1232	7520	2684	4836
	Premish S. Sangma	30	18	7236	1603	8839	3155	5684
	Sarat Koch	4	2	931	166	1097	391	706
	Sarat Koch	46	23	11035	2069	13104	4676	8428
Sep-17	Partho Saha	23	26	5407	2325	7732	2760	4972
	Partho Saha	15	17	3605	1550	5155	1840	3315
	Taposh Chakraborty	30	10	7200	900	8100	2870	5230
	Roosevelt P Marak	178	94	42751	8480	51231	18284	32947
	Total	768	404	184454	36360	220815	78703	142112
Grand Total		58148	27193	13954683	2447219	16401902	4003031	12398874

APPENDIX – IV

(Ref: Para 5.4.2)

Statement showing short levy of royalty from user agencies

Month	Name of contractor	Quantity of Minor Minerals utilised (cu.m.)		Royalty payable (₹)		Total Royalty payable (₹)	Royalty paid (₹)	Short payment (₹)
		Stone	Sand	Stone @ ₹240/cu.m	Sand @ ₹90/cu.m.			
Executive Engineer (TC), PWD (Roads), Williamnagar Circle cum DPIU, PMGSY, East Garo Hills, Williamnagar								
Jul-17	Sengan D. Shira	2010	389	482400	35010	517410	172470	344940
	George S. Marak	5922	1092	1421316	98255	1519571	506520	1013051
	Gitanjelish Pariong	1283	855	307872	76968	384840	128280	256560
	Ronilla M. Sangma	1095	869	262884	78241	341125	113708	227417
	Drostarland L. Tongkhar	4464	2123	1071343	191109	1262453	420826	841627
	Merie Construction Pvt. Ltd.	758	341	181952	30670	212622	70874	141748
	Bungsing Sohphoh	4258	1210	1021937	108885	1130822	376941	753881
	Bithmingson Sangma	1651	384	396298	34559	430857	143619	287238
	M/s Merie Construction Pvt. Ltd.	281	110	67536	9916	77452	25817	51635
	Drostarland L. Tongkhar	601	214	144262	19294	163556	54518	109038
	Chikano Momin	706	426	169438	38376	207814	69271	138543
	Binaline Marak	1283	123	307940	11025	318965	106322	212643
	Daudstone C. Marak	336	188	80530	16955	97485	32495	64990
	Daudstone C. Marak	345	465	82711	41875	124586	41528	83058
	Bulbuline R. Marak	1437	328	344762	29544	374307	129760	244547
Aug-17	M.P Agarwala Pvt. Ltd	6940	2439	1665557	219536	1885093	628365	1256728
	Len Ch. Momin	165	66	39548	5980	45528	15176	30352
	Wilness Marak	1106	310	265334	27932	293267	97756	195511
	Bulbuline R. Marak	2405	584	577274	52564	629838	209946	419892
	Lawrence M. Sangma	544	829	130529	74572	205101	68367	136734
	Lawrence M. Sangma	1081	409	259538	36828	296366	92949	203417
	Bulbuline R. Marak	1457	212	349795	19081	368876	131173	237703
	Gresalline R. Marak	922	560	221218	50442	271660	0	271660
Sep.17	Binaline R. Marak	2518	540	604200	48609	652809	217603	435206
Nov-17	Denjilla Marak	1109	418	266057	37602	303659	101220	202439
Dec-17	Daudstone	805	194	193099	17446	210545	70181	140364
	Miswel Mukhim	1675	924	402058	83154	485211	119365	365846
	Ambor Ramsiej	2811	775	674750	69780	744530	285403	459127

Month	Name of contractor	Quantity of Minor Minerals utilised (cu.m.)		Royalty payable (₹)		Total Royalty payable (₹)	Royalty paid (₹)	Short payment (₹)
		Stone	Sand	Stone @ ₹240/cu.m	Sand @ ₹90/cu.m.			
	Daudstone	297	114	71213	10238	81451	27151	54300
	Bulbuline R. Marak	675	259	162119	23347	185466	61822	123644
	Gitankjelijish Pariong	1277	0	306458	0	306458	102153	204305
	Leonard Pariong	2266	1142	543739	102783	646522	215507	431015
	Tuberland Lyngdoh	1717	406	412037	36548	448586	149529	299057
	Grewinda R. Marak	2525	597	605998	53761	659758	219919	439839
Feb-18	Leonard Pariong	5761	2273	1382616	204537	1587153	529051	1058102
	Gitankjelijish Pariong	1134	0	272206	0	272206	90735	181471
	Brucellish C. Marak	712	324	170904	29151	200055	66685	133370
	Bungsing Sohphoh	2153	212	516678	19105	535783	178594	357189
	Bithmingson Sangma	2221	441	533093	39676	572768	190698	382070
Total		70706	23145	16969199	2083354	19052554	6262297	12790257

APPENDIX – V
(Ref: Para 5.7.1)

Statement showing non-realization of contribution to environmental reclamation fund on locally procured limestone by cement companies

Sl. No.	Name of the Cement Company	Period	Quantity of limestone purchased (MT)	MMMRF payable (₹)
1	Star Cement Meghalaya Ltd	July 2015 to March 2018	957576	57454573
2	Adhunik	July 2015 to March 2018	331972	19918340
3	Hills Cement Ltd.	July 2015 to March 2018	7378	442693
4	CMCL	July 2015 to March 2018	150019	9001147
5	Meghalaya Cement	July 2015 to March 2018	520281	31216845
6	Amrit Cements	July 2015 to March 2018	1059848	63590898
7	Green Valley	July 2015 to March 2018	380584	22835030
8	Meghalaya power Ltd.	July 2015 to March 2018	18631	1117847
	Total		3426289	205577373

APPENDIX -VI
(Ref: Para 6.3.9.1)

Statement showing quantity of limestone extracted by the lessees without approved Scheme of Mining

Sl. No.	Name of the mining lease holders	Year for which no mining plan approved	Quantity of limestone extracted (MT)
1	M/s Hill Cement Co. Ltd	2015-16	18405
2	M/s Adhunik Cement Ltd, Umsoo Mootang Limestone Mine, Thangskai, Block-I)	2014-15	224041
		2015-16	113447
3	M/s Adhunik Cement Ltd (Umsoo Mootang Limestone Mine, Thangskai, Block-II)	2014-15	278071
		2015-16	136227
4	M/s Meghalaya Cement Ltd, Mooiong Block-I	2013-14	139058
		2014-15	99817
		2015-16	99703
		2017-18	95457
5	M/s Komorrah Limestone Mining Co.	2013-14	80617
		2014-15	67348
		2015-16	43736
		2016-17	67367
		2017-18	59245
6	M/s Mawmluh Cherra Cement Ltd	2013-14	101927
		2014-15	25531
		2015-16	7742
		2016-17	44343
		2017-18	61772
Total			1763854

APPENDIX -VII
(Ref: Para 6.3.10.1)

Statement showing non-payment of royalty and cess on limestone by mining lease holders

Sl. No.	Name of the lessee	Period	Quantity Produced (MT)	Royalty Payable (₹)	Interest payable on Royalty (₹)	Cess payable (₹)	Total Dues (₹)
1	M/s JUD Cement Ltd.	Apr 2013 to Jun 2013	14657	923391	1089854	293140	2306385
		Jul 2013 to Dec 2013	86031	5419940	5748404	1720616	12888960
		Jan 2014 to Jun 2014	158365	9976984	9381098	3167296	22525378
		Jul 2014 to Oct 2014	56587	3564981	2925433	1131740	7622154
		Nov 2014 to Dec 2014	51146	4091680	3357644	1022920	8472244
		Jan 2015 to Apr 2015	107213	8577040	6006278	2144260	16727578
		May 2015 to Jun 2015	2319	185546	129933	92773	408253
		Jul 2015 to Dec 2015	89970	7197619	4174225	3598810	14970654
		Jan 2016 to Mar 2016	58368	4669436	2146150	2334718	9150304
		Apr 2016 to Jun 2016	36632	2930527	1346918	2197895	6475341
		Jul 2016 to Dec 2016	75832	6066560	2062298	4549920	12678778
		Jan 2017 to Jun 2017	165782	13262596	2912684	9946947	26122226
		Jul 2017 to Dec 2017	91106	7288440	728445	5466330	13483215
		Jan 2018 to Mar 2018	20782	1662540	0	1246905	2909445
2	M/s Hills Cement Ltd.	Apr 2013 to Jun 2013	1271	80054	94486	25414	199954
		Jul 2013 to Dec 2013	1235	77785	82499	24694	184977
		Jan 2014 to Jun 2014	473	29794	28014	9458	67267
		Jul 2014 to Oct 2014	1924	121181	99441	38470	259092
		Nov 2014 to Dec 2014	5305	424392	348257	106098	878747
		Jan 2015 to Apr 2015	5861	468896	328356	117224	914476
		May 2015 to Jun 2015	0	0	0	0	0
		Jul 2015 to Dec 2015	0	0	0	0	0
		Jan 2016 to Mar 2016	18345	1467600	674533	733800	2875933
		Apr 2016 to Jun 2016	31600	2528000	1161910	1896000	5585910
		Jul 2016 to Dec 2016	92925	7434000	2527153	5575500	15536653
		Jan 2017 to Jun 2017	118750	9500000	2086356	7125000	18711356
		Jul 2017 to Dec 2017	111210	8896800	889193	6672600	16458593
		Jan 2018 to Mar 2018	69885	5590800	0	4193100	9783900
3	M/s Meghalaya Mineral & Mines Ltd	Jan 2015 to Apr 2015	15450	1236000	865539	309000	2410539
		May 2015 to Jun 2015	0	0	0	0	0
		Jul 2015 to Dec 2015	0	0	0	0	0
		Jan 2016 to Mar 2016	52515	4201200	1930941	2100600	8232741
		Apr 2016 to Jun 2016	52745	4219600	1939398	2109800	8268798
		Jul 2016 to Dec 2016	83125	6650000	2260636	3325000	12235636
		Jan 2017 to Jun 2017	76888	6151063	1350875	3075532	10577469
		Jul 2017 to Dec 2017	86440	6915220	691143	3457610	11063973
		Jan 2018 to Mar 2018	45500	3640000	0	1820000	5460000
4	M/s Komorrah Limestone Mining Co.	Apr 2013 to Jun 2013	21697	1366892	1613307	433934	3414133
		Jul 2013 to Dec 2013	43754	2756527	2923580	875088	6555196
		Jan 2014 to Jun 2014	37685	2374129	2232331	753692	5360151
		Jul 2014 to Oct 2014	15020	946269	776511	300403	2023184
		Nov 2014 to Dec 2014	13078	1046237	858545	261559	2166341
		Jan 2015 to Apr 2015	20247	1619730	1134255	404933	3158918

Sl. No.	Name of the lessee	Period	Quantity Produced (MT)	Royalty Payable (₹)	Interest payable on Royalty (₹)	Cess payable (₹)	Total Dues (₹)
		May 2015 to Jun 2015	6459	516733	361855	258366	1136954
		Jul 2015 to Dec 2015	16339	1307120	758058	653560	2718738
		Jan 2016 to Mar 2016	17422	1393777	640603	696888	2731268
		Apr 2016 to Jun 2016	11055	884421	406494	663316	1954231
		Jul 2016 to Dec 2016	33676	2694064	915834	2020548	5630446
		Jan 2017 to Jun 2017	37364	2989124	656461	2241843	5887428
		Jul 2017 to Dec 2017	30618	2449443	244810	1837082	4531336
		Jan 2018 to Mar 2018	13898	1111865	0	833899	1945763
5	M/s Mawmluh Cherra Cement Ltd	Apr 2013 to Jun 2013	33012	2079756	2454682	660240	5194678
		Jul 2013 to Dec 2013	51183	3224529	3419944	1023660	7668133
		Jan 2014 to Jun 2014	35893	2261259	2126203	717860	5105322
		Jul 2014 to Oct 2014	7238	455994	374190	144760	974944
		Nov 2014 to Dec 2014	0	0	0	0	0
		Jan 2015 to Apr 2015	495	39600	27731	9900	77231
		May 2015 to Jun 2015	154	12320	8627	6160	27107
		Jul 2015 to Dec 2015	2727	218181	126533	109090	453804
		Jan 2016 to Mar 2016	4497	359798	165369	179899	705067
		Apr 2016 to Jun 2016	7525	601973	276677	451480	1330129
		Jul 2016 to Dec 2016	19952	1596188	542616	1197141	3335945
		Jan 2017 to Jun 2017	37307	2984552	655457	2238414	5878423
		Jul 2017 to Dec 2017	25545	2043600	204248	1532700	3780548
		Jan 2018 to Mar 2018	15886	1270880	0	953160	2224040
Total			2445963	186054626	83273015	103088745	372416387

- Note:**
- (1) The rate of royalty on limestone was ₹63 upto September 2010 and ₹80 thereafter.
 - (2) The rate of cess on limestone ₹20 upto April 2015, ₹40 from May 2015 to March 2016 and ₹60 thereafter.
 - (3) Interest was calculated upto August 2018.

APPENDIX - VIII
(Ref: Para 6.3.10.2)

Statement showing non-payment of Royalty on limestone purchased by cement companies from local suppliers

Sl. No.	Name of the cement company	Period	Quantity purchased (MT)	Royalty Payable (₹)	Total Royalty (₹) (Six monthly periods)	Interest payable (₹)		
1	M/s Amrit Cement Ltd.	Sep-15	46805	3744430	13000809	7539757		
		Oct-15	54666	4373274				
		Nov-15	22317	1785372				
		Dec-15	38722	3097732	29084670	13367792		
		Jan-16	77463	6197002				
		Feb-16	68279	5462287				
		Mar-16	74327	5946129				
		Apr-16	56025	4482028				
		May-16	34751	2780052				
		Jun-16	52715	4217171	23308205	7923512		
		Jul-16	57485	4598810				
		Aug-16	47196	3775688				
		Sep-16	42167	3373320				
		Oct-16	45523	3641848				
		Nov-16	42893	3431475				
		Dec-16	56088	4487063	15541522	3413174		
		Jan-17	75531	6042452				
		Feb-17	62010	4960764				
Mar-17	56729	4538306	2678800	1231221				
2	M/s Green Valley Cement Ltd	May-16			10954	876327		
		Jun-16			22531	1802473		
		Jul-16			18951	1516095	5764743	1959697
		Aug-16			15557	1244584		
		Sep-16			11494	919495		
		Oct-16			9742	779358		
		Nov-16			7179	574287		
		Dec-16			9137	730923		
		Jan-17			3282	262549	2038354	447656
		Feb-17			6054	484283		
		Mar-17			5939	475110		
		Apr-17			3978	318209		
		May-17			3019	241518		
		Jun-17			3209	256685		
		Jul-17			3048	243874	723494	72310
		Aug-17			1270	101615		
		Sep-17			565	45222		
		Oct-17	694	55551				
Nov-17	114	9090						
Dec-17	3352	268142						
Jan-18	2716	217295	447645	0				
Feb-18	1702	136189						
Mar-18	1177	94161						
3	M/s Star Cement Meghalaya Ltd	May-16	57825	4626000	28089600	12910442		
		Jun-16	293295	23463600				
4	M/s Adhunik Cement Ltd	Jun-16	612	48936	993320	337674		
		Jul-16	2769	221497				
		Aug-16	1619	129545				
		Sep-16	923	73832				
		Nov-16	6494	519510				
Total			1520893	121671158	121671162	49203235		

APPENDIX -IX
(Ref: Para 6.3.11.1)

Statement showing short collection of mineral cess due to non-establishment of Mining check-gates

Period	Rate of royalty (₹/MT)	Rate of cess (₹/MT)	Bholaganj		Quantity not accounted by Mining check-gate (MT)	Mineral Cess realizable (₹)
			Quantity as per Forest check-gate (MT)	Quantity as per Mining check-gate (MT)		
April 2013 to October 2014	63	20	233177	NA	233177	4663540
November 2014 to April 2015	80	20	64158	NA	64158	1283160
May 2015 to March 2016	80	40	168823	NA	168823	6752920
April 2016 to March 2018	80	60	1113549	NA	1113549	66812940
Total			1579707	NA	1579707	79512560

Statement showing short collection of mineral cess on account of under-reporting by Mining check-gates

Period	Rate of royalty (in ₹/MT)	Rate of cess (in ₹/MT)	Dawki		Borsora		Quantity under-reported by Mining check-gate (MT)	Mineral Cess realizable (₹)
			Quantity as per Forest check-gate (MT)	Quantity as per Mining check-gate (MT)	Quantity as per Forest check-gate (MT)	Quantity as per Mining check-gate (MT)		
April 2013 to October 2014	63	20	647379	547534	64600	0	164445	3288900
November 2014 to April 2015	80	20	154980	81020	9550	0	83510	1670200
May 2015 to March 2016	80	40	123480	101232	17914	0	40162	1606480
April 2016 to March 2018	80	60	925302	35379	273185	0	1163108	69786471
Total			1851141	765165	365249	0	1451225	76352051

APPENDIX -X**(Ref: Para 6.3.11.1)****Statement showing short collection of royalty and cess on limestone on account of under-reporting by Forest check-gates**

Period	Rate of royalty (in ₹/MT)	Rate of cess (in ₹/MT)	Dawki		Borsora		Bholaganj		Quantity under reported by Forest check-gates (MT)	Royalty to be collected (₹)	Cess to be collected (₹)
			Quantity as per LCS (MT)	Quantity as per Forest check-gates (MT)	Quantity as per LCS (MT)	Quantity as per Forest check-gates (MT)	Quantity as per LCS (MT)	Quantity as per Forest check-gates (MT)			
Apr 2013 – Oct 2014	63	20	1178561	647379	159198	64600	1058075	233177	1450678	91392722	29013563
Nov 2014 – Apr 2015	80	20	579861	154980	73250	9550	498279	64158	922702	73816160	18454040
May 2015 – Mar 2016	80	40	149208	123480	53528	17914	409414	168823	301933	24154640	12077322
Apr 2016 – Mar 2018	80	60	1088182	925303	247176	273185	1071568	1113549	94889	7591120	5693340
Total			2995812	1851142	533152	365249	3037336	1579707	2770202	196954642	65238265

APPENDIX – XI
(Ref: Para 6.3.11.2)

Statement showing non-payment of cess on limestone purchased by cement companies from local suppliers

Sl. No.	Name of the lessee	Period	Quantity purchased (MT)	Cess Payable (₹)
1	M/s Amrit Cement Ltd	Apr 2013 to Jun 2013	163235	3264700
		Jul 2013 to Dec 2013	267725	5354500
		Jan 2014 to Jun 2014	216968	4339360
		Jul 2014 to Dec 2014	204106	4082120
		Jan 2015 to Apr 2015	212221	4244419
		May 2015 to Jun 2015	111927	4477077
		Jul 2015 to Dec 2015	210668	8426736
		Jan 2016 to Mar 2016	220068	8802709
		Apr 2016 to Jun 2016	143491	8609438
		Jul 2016 to Dec 2016	291353	17481154
		Jan 2017 to Jun 2017	194269	11656141
		Jul 2017 to Dec 2017	0	0
		Jan 2018 to Mar 2018	0	0
2	M/s Green Valley Cement Ltd	Jul 2014 to Dec 2014	879496	17589925
		Jan 2015 to Apr 2015	311641	6232810
		May 2015 to Jun 2015	137418	5496729
		Jul 2015 to Dec 2015	234921	9396848
		Jan 2016 to Mar 2016	0	0
		Apr 2016 to Jun 2016	33485	2009100
		Jul 2016 to Dec 2016	72059	4323557
		Jan 2017 to Jun 2017	25479	1528765
		Jul 2017 to Dec 2017	9044	542620
		Jan 2018 to Mar 2018	5596	335734
3	Hills Cement Ltd.	Apr 2013 to Jun 2013	29317	586340
		Jul 2013 to Dec 2013	13893	277857
		Jan 2014 to Jun 2014	47542	950845
		Jul 2014 to Dec 2014	62714	1254280
		Jan 2015 to Apr 2015	20810	416194
		May 2015 to Jun 2015	6432	257268
		Jul 2015 to Dec 2015	7378	295129
4	M/s Star Cement Meghalaya Ltd	May 2016 to Jun 2016	351120	21067200
Total			4484376	153299555

APPENDIX-XII**(Ref: Para 6.3.12)*****Statement showing mining leases granted/approved without necessary clearances***

Sl. No.	Name of Company	Lease Location	Clearances Obtained			Pollution NOC validity period	Pollution NOCs expired and not yet renewed
			Environmental	Wildlife	Forest		
1	Meghalaya Minerals and Mines Pvt. Ltd.	Umjri-Shiahtah, Lumshnong, Jaintia Hills	No	No	No	31.3.2018	Not yet obtained
2	Cement Manufacturing Co. Ltd. (CMCL)	Lumshnong-I, Jaintia Hills	No	No	No	30.1.2020	Not applicable
3	CMCL	Lumshnong-II, Jaintia Hills	No	No	No	31.10.2017	Not yet obtained
4	CMCL	Lumshnong-III, Jaintia Hills	No	No	No	30.09.2017	Not yet obtained
5	Meghalaya Cement Ltd.	Khliehjeri, Jaintia Hills	No	No	No	31.08.2018	Not yet obtained
6	Meghalaya Cement Ltd.	Chiehruphi, Jaintia Hills District	No	No	No	31.03.2018	Not yet obtained
7	Adhunik Cement Ltd	Umsoo-Mootang-I, Jaintia Hills	No	No	No	30.11.2018	Not applicable
8	Adhunik Cement Ltd.	Umsoo-Mootang-II, Jaintia Hills	No	No	No	31.01.2018	Not yet obtained
9	Adhunik Cement Ltd.	Umsoo-Mootang-III, Jaintia Hills	No	No	No	31.03.2018	Not yet obtained
10	Hills Cement Ltd	Mynkre, Jaintia Hills	No	No	No	31.05.2018	Not yet obtained
11	JUD Cement Ltd.	Wahiajer, Jaintia Hills	No	No	No	31.01.2017	Not yet obtained
12	Mawmluh Cherra Cement	Mawmluh, East Khasi Hills	12.06.2008	No	No	31.10.2018	Not applicable
13	Komorrah Mining Company	Komorrah, East Khasi Hills	No	No	No	31-03.2019	Not applicable
14	Lafarge Umiam Mining Pvt. Ltd	Nongtra, East Khasi Hills	28.11.2016	No	No	30.11.2020	Not applicable
15	CMCL	Wahpynkon - II, Jaintia Hills	03.03.2016	No	Not forest land	31.07.2018	Not yet obtained
16	CMCL	Lumshnong-IV Jaintia Hills	01.04.2016	Applied from PCCF	19.02.2016	31.07.2018	Not yet obtained
17	Meghalaya Cements Ltd.	Khliehjeri, Jaintia Hills	09.01.2017	No	Not forest land	28.02.2018	Not yet obtained
18	M/s Adhunik Cement Ltd.	Umsoo-Mootang-V, Jaintia Hills	02.01.2014	No	11.03.2015	31.03.2018	Not yet obtained
19	M/s Adhunik Cement Ltd.	Umsoo-Mootang-VI, Jaintia Hills	No	No	07.03.2014	31.03.2018	Not yet obtained

APPENDIX-XIII
(Ref: Para 6.3.16.3)

Statement showing illegal mining and transportation of coal reported by district administration during NGT ban period

Name of the District	No of illegal mining cases reported	No of illegal transportation cases transportation (Quantity of coal in MT)
Ri-Bhoi	-	256 (8523 MT)
South West Khasi Hills	1 (20 MT)	7 (202 MT)
East Khasi Hills	2 (1294 MT)	104 (1194 MT)
East Garo Hills	-	6 (35 MT)
West Garo Hills	-	9 (100 MT)
South Garo Hills	-	1 (2 MT)
North Garo Hills	-	4 (NA)
West Khasi Hills	-	Not furnished
East Jaintia Hills	Not furnished	460 (13380 MT)
West Jaintia Hills	-	Not furnished
Total	3 (1314 MT)	847 (23436 MT)

APPENDIX-XIV
(Ref: Para 6.3.19.3)

Statement showing short extraction of limestone from leased areas

Sl. No.	Name of the Lessees	Year	Quantity Proposed (MT)	Quantity Extracted (MT)	Short Extraction (MT)
1	M/s Hill Cement Co. Ltd	2013-14	83532	2505	81027
		2014-15	140625	13562	127063
		2016-17	278474	178175	100299
		2017-18	254131	250270	3861
2	M/s JUD Cement Ltd.	2013-14	450000	184869	265131
		2014-15	450000	289130	160870
		2015-16	475200	150658	324542
		2016-17	366749	202016	164733
		2017-18	363362	188117	175244
3	M/s Adhunik Cement Ltd. (Block-I)	2013-14	754000	338451	415549
		2016-17	150860	144802	6058
		2017-18	150959	129285	21674
4	M/s Adhunik Cement Ltd. (Block-II)	2013-14	816000	332311	483689
		2016-17	283302	259142	24160
		2017-18	181643	162694	18949
5	M/s Adhunik Cement Ltd. (Block-IV)	2013-14	296000	66600	229400
		2015-16	700021	442070	257951
		2016-17	600010	583611	16399
		2017-18	450005	308184	141821
6	M/s Cement Manufacturing Co. Ltd (Khub-I&II)	2013-14	250000	113189	136811
		2014-15	250000	82983	167017
		2015-16	475000	474358	642
		2016-17	396000	394867	1133
		2017-18	372000	361105	10895
7	M/s Meghalaya Mineral & Mines Ltd	2013-14	166473	148739	17734
		2014-15	93275	92145	1130
		2015-16	179720	52515	127205
		2016-17	179270	162894	16376
		2017-18	183548	181804	1744
8	M/s Meghalaya Cements Ltd, Khliehjari	2017-18	238093	195240	42853
Total			10028252	6486291	3541960

APPENDIX-XV
(Ref: Para 6.3.19.4)

Statement showing non-realization of arrear revenue from cement companies

Sl. No.	Name of the lease holder	Period of default	Amount in arrears (₹ in crore)
1	M/s Star Cement Ltd.	Dec 2012 to Dec 2017	25.61
2	M/s Star Cement Ltd (CMCL)	Nov 2004 to Dec 2017	8.62
3	M/s Meghalaya Power Ltd.	Jan 2012 to Dec 2017	8.86
4	M/s Adhunik Cement Ltd.	Feb 2010 to Dec 2017	10.52
5	M/s Meghalaya Cement Ltd.	Jan 2009 to Dec 2017	25.40
6	M/s Amrit Cement Ltd.	Nov 2012 to Dec 2017	8.20
7	M/s JUD Cement Ltd.	April 2009 to Dec 2017	47.93
8	M/s Green Valley	Oct 2010 to Dec 2017	30.57
9	M/s Hills Cement	Nov 2009 to Dec 2017	17.61
10	M/s Mawmluh Cherra Cement Ltd.	Upto Dec 2017	4.17
11	M/s Kommorah Mining Co. Ltd.	Upto Dec 2017	15.63
12	M/s Meghalaya Minerals and Mines	July 2010 to Dec 2017	4.03
Total			207.15

APPENDIX-XVI**(Ref: Para 6.3.20)****Statement showing the Follow-up Audit on “Controls and System for Mining in Meghalaya” for the period covering 2008-09 to 2012-13**

Summary of Audit observation	Action taken by the Department (as on July 2018)
7.5.7.2 Position of arrears	
<p>The Mining Department has issued mining leases for extraction of limestone to 16 applicants. As of July 2013, the Department has ₹25.50 crore in arrears from seven out of 16 lessees.</p>	<p>The Department did not realise the arrear revenue from the seven lessees. In respect of the seven lessees, the arrear revenue increased from ₹32.50 in 2013-14 to ₹125.29 in 2017-18. The overall arrear position of the Department was ₹207.15 crore (December 2017). Though demand notices were issued by the DMR against the defaulting companies (June 2018) for payment of the outstanding dues up to December 2017, no recovery of royalty was found on record.</p>
7.5.8 Non-adherence to the provisions of the MMDR Act	
<p>The Mining Department had granted mining leases only in respect of limestone. In respect of coal mining, no mining lease had ever been applied for nor granted by the Department. (July 2013)</p> <p>The Department granted mining leases for 16 applications for limestone mining. The total production of limestone in the State (2008-13) was 1.99 crore MT, out of which 1.56 crore MT of limestone was extracted by these 16 mining lease holders. 43 lakh MT limestone was extracted by miners without obtaining mining lease.</p>	<p>The NGT in its ordered (17 April 2014) prohibited the coal mining in the State.</p> <p>The Meghalaya High Court banned the limestone mining from non-leased areas on 30 June 2015. Meghalaya Minor Mineral Concession Rules were enacted in September 2016 to regulate limestone leases in areas less than 5 ha.</p>
7.5.9 Operation of mines without forest clearance	
<p>15 out of 16 limestone mining leases granted in the State were operating without obtaining forest clearance from MoEF, GoI.</p>	<p>All the 15 lessees still had not obtained Forest clearances. No action was taken against the lease holders by the Department.</p>
7.5.11 Loss of revenue due to non-collection of royalty on limestone	
<p>The Mining Department did not share information with Forest Department with respect of limestone extracted from non-leased areas, resulting in non-collection of royalty of ₹3.23 crore.</p>	<p>Duality of control for royalty collection on limestone continues. (Refer Paragraph 6.3.10 of this Report)</p>

Summary of Audit observation	Action taken by the Department (as on July 2018)
7.5.12 Irregular system of NOCs and lack of controls thereon	
<p>Due to irregular issuing of NOCs to exporters, the Department suffered revenue loss of ₹4.84 crore.</p>	<p>Demand notices were issued by the Department for 88 of the 94 cases and in 6 cases it was found that demand notices could not been issued due to wrong address. An amount of ₹1.87 crore had been realised from 47 coal dealers while remaining outstanding dues of ₹1.24 crore were not recovered.</p> <p>The DMO, Williamnagar returned 47 defective demand notices to the DMR in February 2013. In February 2015, the DMO again prepared a list containing the up-to-date position of defaulters and submitted it to the DMR. No further action was taken thereafter by the DMR/DMO to realise the dues. Till date of audit (August 2018), outstanding dues of ₹2.97 crore remained unrealised.</p>
7.5.13 Loss of revenue due to non-registration of mineral dealers	
<p>The DMR issued 302 demand notices for non-payment of royalty involving revenue of ₹8.16 crore between 2008-09 and 2012-13. Seven demand notices were sent back by the Postal Department citing incomplete postal address.</p>	<p>Out of ₹8.16 crore, the Department recovered ₹4.63 lakh from one defaulter and remaining outstanding amount of ₹8.12 crore were not realised by the Department.</p>
7.5.14.1 Short realisation of revenue by the check gates	
<p>The DMR has not prescribed any periodic reports and returns for submission by the field offices and the check-gates. Additionally, due to non-establishment of check-gates at Shella Bazar and Bholaganj, the Department did not realize cess amounting to ₹17.29 lakh.</p>	<p>The DMR has not prescribed any MIS reports to be furnished by the check gates and there is no periodic reconciliation with the LCSs resulting in the mining check gates' continued under-reporting of minerals being transported. The Department has also not established mining check gates at Shella Bazar and Bholaganj.</p>
7.5.14.2 Monitoring	
<p>Vigilance Squad - Vigilance Squad was constituted in August 2002 to conduct surprise inspection of check gates, but the Vigilance Squad did not conduct inspection of any of the check gates.</p> <p>Stock Register - Stock Register of MTC books for Sept 2009 to March 2011 was not made available to audit. Further, during the period from 2008-09 to 2012-13, 404 MTC books were unaccounted for and could not be physically verified by audit.</p>	<p>There were no records available in the DMR regarding the role and functioning of the vigilance squad. No surprise inspections were carried out by the vigilance squad or the DMR in any of the check gates during the period 2013-18.</p> <p>The Stock Register of MTC books for the period September 2009 to March 2011 was unavailable and could not be produced to Audit. Also the 404 unaccounted MTC books could not be produced to Audit for scrutiny.</p>
7.5.15 Loss of revenue due to under-reporting of excess load	
<p>There was under reporting of excess load by four DMR check-gates (Dainadubi, Dawki, Gasuapara and Dalu) leading to loss of revenue of ₹55.06 crore.</p>	<p>No action has been taken on this issue. The DMR has not been able to recover the royalty realisable from under-reported movement of coal at the DMR check-gates. Additionally, no action has been taken against the officials concerned.</p>

Summary of Audit observation	Action taken by the Department (as on July 2018)
7.5.16 Short payment of Financial Assurance	
There was short payment of Financial Assurance amounting to ₹16.77 lakh by M/s Lafarge Umiam Pvt. Ltd.	No action was taken by the Department to realise the Financial Assurance from the lessee.
7.5.17 Non-recovery of dead rent from mining lease holders due to non-operation of mines	
Two lessees (M/s Anderson Minerals Pvt. Ltd and M/s K.Singh Wann & Sons) failed to pay dead rent and interest amounting to ₹28.04 lakh.	The department had re-assessed the cases and has accordingly realised ₹14.98 lakh from M/s Anderson Minerals (P) Ltd and ₹0.96 lakh from M/s K. Singh Wann & Sons.
7.5.18 Short realisation of royalty by check gates	
MTCs obtained at the previous rate of ₹290 were produced by 1516 coal trucks (between 23 June 2012 and 27 June 2012) carrying 13223 MT of coal at Mookyndur, Umling and Borsora check-gates, after the rate had been revised to ₹675 per MT and the check-gate officials allowed the same to pass, leading to loss of revenue of ₹64.11 lakh.	No action has been taken by the DMR to realise the short-realised royalty.
7.5.19 Non-realisation of revenue on limestone extracted from lease areas	
Five lease holders having eight mining leases[4] have produced 27.57 lakh MT of limestone between May 2011 and December 2012 against which they have deposited royalty of only ₹0.40 crore for 0.79 lakh MT leaving a balance of ₹16.45 crore royalty outstanding for 26.78 lakh MT of limestone. In addition, cess amounting to ₹5.35 crore was not paid for the entire quantity produced.	Audit observed that the five lessees continued to have outstanding arrears even during the period of the present audit period (2013-14 to 2017-18). Though DMR had issued demand notices, outstanding dues were yet to be realised.
7.5.21 Lack of documentary evidence/ unjustified expenditure on geological investigation	
Between 2008-09 and 2012-13 the DMR expended a total of 12.20 crore on (I) research and development (II) survey and mapping (III) mineral exploration. However, the DMR maintains no register of survey or mapping done and as such it has no means of verifying the Travelling Allowance claims submitted by field parties.	No registers or records could be produced/were found maintained by the DMR in support of the expenditure on survey and mapping and mineral and exploration during the period from 2008-09 to 2012-13 (August 2018).

