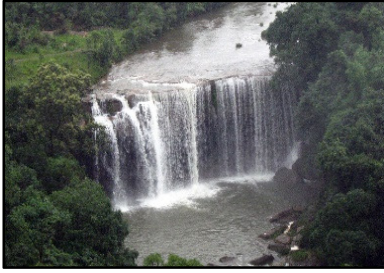


**CHAPTER – V**  
**FOREST & ENVIRONMENT**  
**DEPARTMENT**





## CHAPTER-V: FOREST & ENVIRONMENT DEPARTMENT

### 5.1 Administration

About 77 per cent area of the State of Meghalaya is covered under forests. Unlike the rest of the country where forests are mostly owned by the State and managed by the State Forest Department, in Meghalaya, substantial forest areas are under the unclassified category and are owned by private individuals, clans, village councils, district councils and other traditional community institutions. The recorded forest area is 9496 sq. km. out of which 1125 sq. km. (12 per cent) comprising Reserved Forests and Protected Forests is under the direct control of the Forest Department. The remaining unclassified forests covering 8371 sq. km. (88 per cent) are managed and administered by three Autonomous District Councils. The collection of forest revenue is governed by the provisions of the Assam Forest Regulation Act, 1891.

The Principal Secretary (Forest and Environment) is the administrative head of the Department. Principal Chief Conservator of Forests (PCCF) is the head of the Department and is responsible for all forestry, wildlife and allied activities. The PCCF is assisted by Chief Conservators of Forests (CCFs) and Conservators of Forests (CFs). The Department is divided into four circles viz. Territorial, Wildlife, Social Forestry & Environment and Research & Training. At the field level, there are 18 Divisions each headed by a Divisional Forest Officer (DFO). DFOs are responsible for general administration, enforcement of the Forest Acts and Regulations, implementation of various schemes and monitoring of all forest activities. DFOs are assisted by Range Officers (ROs).

### 5.2 Results of Audit

Test check of the records of six units out of 27 unit offices relating to the F&E Department during 2017-18 revealed under-assessment of tax and other irregularities involving ₹128.90 crore in 40 cases which fall under the following categories:

*Table 5.1 Results of Audit*

(₹ in crore)

Sl. No.	Category	Number of cases	Amount
1.	Non/Short realisation of revenue	10	77.63
2.	Loss of revenue	07	50.59
3.	Other irregularities	23	0.68
<b>Total</b>		<b>40</b>	<b>128.90</b>

During the course of audit, the Department accepted under-assessments and other deficiencies involving ₹127.13 crore in 18 cases. No recovery was intimated in any of the cases till January 2019.

A few illustrative cases having financial impact of ₹45.48 crore in terms of under-assessment/short levy/non-levy and other provisions of the Acts are discussed in the paragraphs 5.3 to 5.7.

**5.3 Loss of revenue due to delay in implementation of revised rates by the PCCF**

**Delay in revision of entry rates to a park by the PCCF resulted in loss of revenue amounting to ₹11.90 lakh.**

**[Principal Chief Conservator of Forests & Divisional Forest Officer (Wildlife), Shillong]**

The Divisional Forest Officer (Wildlife), Shillong Division manages Lady Hydari Park at Shillong, which is a children’s park cum mini zoo. The park is a major tourist attraction and a source of revenue for the Forest Department.

Audit observed from the records (January 2018) that the DFO, Shillong sent a proposal (April 2014) to the Chief Conservator of Forests (CCF) for enhancement of entry fee in respect of the Park. The DFO stated that the entry fee for the Park was last revised in May 1995 and the cost of maintenance for the Park has increased substantially with the passage of time. The proposed revised rates for entry fee were as under:

*Table 5.2 Proposed revised rates for entry fee*

Particulars	Existing Rate (in ₹)	New Rate (in ₹)
Adult tickets	5	10
Minor tickets (up to 12 years)	2	5

The CCF forwarded (June 2014) the proposal for enhancement of fee to the Principal Chief Conservator of Forests (PCCF), Meghalaya. The PCCF sought (July 2014) further justification for the same from the DFO. Based on DFO’s justification (August 2014), the PCCF forwarded (September 2014) the proposal to the Government for approval. The Government approved the proposal in September 2014. The PCCF forwarded the approval to the Wildlife Division in June 2015 and the Wildlife division accordingly forwarded the same to the DFO in July 2015 and subsequently, the DFO implemented the revised rates from August 2015.

Audit observed that the PCCF forwarded the approval to the Division after a lapse of more than nine months. Reasons for the delay were not available on record. Between October 2014 and July 2015, the park authorities recorded sale of 2,12,351 adult

tickets and 42,888 minor tickets. Thus, delay in implementing the revised rates resulted in loss of revenue amounting to ₹11.90 lakh<sup>1</sup>.

The case was referred to the Forest & Environment Department, Government of Meghalaya in April 2018. Though the Department admitted the audit observation, however no specific reply was furnished for the delay by PCCF in communicating the approval for revised fee to the authority concerned for ensuring collection of entry fee at revised rates with effect from October 2014. Thus, the delay on the part of the PCCF to convey the application of revised entry ticket rates led to loss of government revenue which call for fixing of his responsibility.

Audit has noticed failure of the PCCF to implement the revised rates in time leading to loss of revenue on verification of the records of two units out of 27 unit offices in the State. The Department should internally look into the similar issues in other unit offices also.

*Recommendation: The Government should take steps to ensure that there is timely and proper dissemination of information from the Apex level to field offices to avoid delays in implementation of executive orders. The Government should also fix responsibility in cases where there is loss of revenue to the State due to administrative delays.*

#### 5.4 Short realisation of revenue by user agencies

**There was short realisation of revenue amounting to ₹2.52 crore by three user agencies.**

##### [DFOs (Territorial), Tura & Williamnagar; January 2018 and May 2018]

In Meghalaya, all works departments<sup>2</sup> also known as user agencies, utilising minerals for execution of works contracts are responsible for deduction of royalty at the rate fixed by the Forest department from the contractors and depositing the same to the forest divisions concerned. The user agencies submit monthly abstract of the quantity of sand, stone and other minor minerals utilised by the contractors for their works and the royalty deducted from the bills of the contractor to the DFOs. The DFO is to ensure that the user agencies deduct royalty from the contractors' bills at the notified rates. In case of any short realisation the DFO has to take action to realise the same.

The Forest & Environment Department fixed (June 2014) the rates of royalty on sand and stone at ₹90 per cubic metre and ₹240 per cubic metre (cu. m) respectively.

**5.4.1** Audit observed from records of DFO (Territorial), Tura Division that 33 contractors under two user agencies<sup>3</sup> utilised 27193 cu. m of sand and 58148 cu. m

<sup>1</sup> 212351 adult tickets x (₹10 - ₹5) plus 42888 minor tickets x (₹5 - ₹2) = ₹1190419

<sup>2</sup> Works Departments like Public Works Department, Public Health Engineering Department, etc. which undertake works on behalf of the Government.

<sup>3</sup> Executive Engineer (TC), PWD Roads Cum-DPIU, PGMSY West Garo Hills, Tura and Executive Engineer (PHE), Ampati Division, Ampati

of stone between April 2017 and September 2017 (**Appendix III**). Against the royalty payable amounting to ₹1.64 crore, the user agencies realised only ₹40.03 lakh from the contractors and forwarded the same to the DFO. The DFO, Tura failed to verify correctness of the royalty deducted from the contractors' bills from the monthly abstract of the quantity of sand, stone and other minor minerals utilised by the contractors submitted by the user agencies. This resulted in short realisation of revenue amounting to ₹1.24 crore.

The DFO, Tura did not take any action to realise the balance royalty of ₹1.24 crore from the user agencies. This resulted in short realisation of revenue to that extent.

**5.4.2** Audit observed from records of DFO (Territorial), Williamnagar Division that 22 contractors under one user agency<sup>4</sup> utilised 23145 cu. m of sand and 70706 cu. m of stone between July 2017 and February 2018 (**Appendix IV**). Against the royalty payable amounting to ₹1.91 crore, the user agency realised only ₹62.62 lakh from the contractors and forwarded the same to the DFO. The DFO, (Territorial), Williamnagar Division failed to verify correctness of the royalty deducted from the contractors' bills from the monthly abstract of the quantity of sand, stone and other minor minerals utilised by the contractors submitted by the user agencies. This resulted in short realisation of revenue amounting to ₹1.28 crore.

The DFO, Williamnagar had issued demand notices (January 2018 to March 2018) to the user agency for realisation of outstanding royalty amounting to ₹48.32 lakh in respect of 12 contractors. Action taken in respect of remaining 10 contractors for recovery of the balance royalty of ₹79.58 lakh was not found on record.

The user agencies submit the account of quantity of sand, stone *etc.* utilised and royalty collected by them to the DFOs on monthly basis. Thus, failure of the DFOs to check the statements of royalty collection from the contractors submitted by the user agencies, resulted in short collection of royalty amounting to ₹2.52 crore.

The case was referred to the Forest & Environment Department, Government of Meghalaya between July 2018 and August 2018. The Department in its reply (January 2019) stated that the DFOs had issued (March 2018 – December 2018) demand notices to user agencies for recovery of balance royalty. The status of recovery had not yet been intimated. (January 2019) The Department should put in place a mechanism to verify the monthly account of quantity submitted by the user agencies, ascertain the quantity used and royalty paid to the DFOs.

Audit noticed short realisation of revenue by two DFOs on verification of the records of two units out of 27 unit offices in the State. The Department should look into the similar issues in other unit offices also.

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<sup>4</sup> Executive Engineer (TC), PWD (Roads), Williamnagar Circle cum DPIU, PMGSY, East Garo Hills, Williamnagar

**Recommendation:** *The Department should actively follow-up with the user agencies about the issue of timely submission of accounts for the minerals utilized and realisation of the balance amount of royalty from the contractors.*

**5.5 Loss of revenue due to under-reporting of export of limestone by forest check-gates.**

**Under-reporting of export of 2.02 lakh MT of limestone through the forest check-gates under the control of the DFO, Khasi Hills resulted in loss of revenue amounting to ₹2.83 crore.**

**[DFO (Territorial), Khasi Hills Division, Shillong; November 2017]**

The High Court of Meghalaya in its judgement dated 30 June 2015 held that mining of coal and limestone in the State had caused environmental damage and regulation of mining activities by the State was essential to safeguard the environment and ecological balance. The court prohibited all mining activities in the State without obtaining necessary clearance and instructed to create a fund for reclamation in the interest of sustainable development. The court later (26 November 2015) allowed the transportation of extracted minerals prior to the prohibition (30 June 2015) and directed the State Government to make assessment of already extracted limestone. Accordingly, the Principal Chief Conservator of Forests (PCCF) directed (December 2015) the DFOs in all territorial divisions to assess the actual quantity of limestone already extracted under their respective jurisdictions.

Based on the court judgement, the State Government directed (December 2015) the PCCF to create Meghalaya Minor Mineral Reclamation Fund (MMMRF). The DFOs were to realize royalty on limestone for deposit in the MMMRF at the rate of 10 *per cent* of the sale proceeds<sup>5</sup> of minor minerals. In case of exports, sale value would be determined as per the Letter of Credit. Collection of contribution for MMMRF was to be done at the time of collection of royalty.

Further, as per Section 40 of the Meghalaya Forest Regulation (Application and Amendment) Act 1973 read with Rules 2(a)(iii) of the Transit Rules under the Act *ibid*, no forest produce shall be removed unless covered by a transit pass issued by a forest officer, in token of full payment of royalty. In Meghalaya, the rate of royalty for limestone is ₹80 per MT.

Audit observed from the records that the DFO, Shillong assessed (December 2015) a total quantity of 9.42 lakh MT of limestone under Khasi Hills (T) Division. Based on the assessment report submitted by the DFO in December 2015 and again in February 2016, the State Government allowed (February 2016) the transportation of the limestone. Audit further observed that against the total assessed quantity of

<sup>5</sup> Sale value for limestone was decided \$10 per MT as per letter of credit issued by the importers in Bangladesh. Thus, the contribution to MMMRF was \$1 per MT (10 *per cent* of sale value). For calculation purpose, the exchange rate has been taken as \$1 = ₹60.

9.42 lakh MT, five<sup>6</sup> forest check-gates under Khasi Hills (T) Division reported export of 10.98 lakh MT of limestone to Bangladesh during the period from March 2016 to March 2017.

Audit cross-checked with the records of the three<sup>7</sup> Land Custom Stations (LCSs) under the Customs Department, Government of India situated near the forest check-gates at the exit points towards Bangladesh and observed that during the same period, 13.00 lakh MT of limestone was actually transported through the LCSs to Bangladesh.

In the absence of suitable control and monitoring mechanism, the forest check-gates thereby under-reported transportation of 2.02 lakh MT<sup>8</sup> of limestone which resulted in loss of revenue to the tune of ₹1.62 crore<sup>9</sup>. Additionally, contribution to MMMRF of ₹1.21 crore<sup>10</sup> was also not realized. Further, the source of additional quantity of 3.58 lakh MT<sup>11</sup> of limestone reported by the LCSs was not available in the records and also could not be explained to Audit.

The case was also referred to the Forest and Environment Department, Government of Meghalaya in May 2018. The DFO, Khasi Hills in its reply stated (January 2019) that he had approached (October 2018) the Customs Department to obtain the list of limestone exporters. However, no further progress on status of recovery or action taken against the check-gate officials responsible for under-reporting was intimated (January 2019).

Audit has noticed loss of revenue due to under-reporting of export of limestone by forest check-gates on verification of the records of one unit out of 27 unit offices in the State. The Department should internally look into the similar issues in other unit offices also.

**Recommendation:** *The Department should strengthen the system of recording of minerals transported from the check-gates and should fix responsibility on the erring officials for the revenue leakage. The department should initiate vigilance enquiry for fixing the responsibility of officials responsible for such losses. There should also be periodic reconciliation of figures of transport permits issued and validated at Forest check-gates and Land Custom Stations.*

<sup>6</sup> (i) Majai-Bholaganj (ii) Cherra-Mawsynram (iii) Mawlong-Ichamati (iv) Shella (v) Bagli

<sup>7</sup> Bholaganj, Bagli and Borsora.

<sup>8</sup> Period	Quantity reported by Forest Check-gate (in lakh MT)	Quantity reported by LCS (in lakh MT)	Quantity under reported by Forest check-gate (in lakh MT)	Royalty not realised (₹ in crore)	MMMRF not realised (₹ in crore)
3/16 to 3/17	10.98	13.00	2.02	1.62	1.21

<sup>9</sup> 2.02 lakh MT x ₹80 per MT = ₹1.62 crore.

<sup>10</sup> 2.02 lakh MT x ₹60 per MT = ₹1.21 crore.

<sup>11</sup> 13.00 lakh MT transported against available (assessed) stock of 9.42 lakh MT.



### 5.6 Loss of revenue due to under-reporting of export of boulders through Dawki forest check-gate

**The Forest check-gate at Dawki under-reported the quantity of stone/boulders exported to Bangladesh which resulted in loss of revenue amounting to ₹3.89 crore.**

**[DFO (T) Jowai; October 2017; DFO (T), Shillong; November 2017]**

The Forest Department issues transit passes for transporting the extracted stone/boulders on the basis of pre-payment of royalty. Further, Section 40 of the Meghalaya Forest Regulation (Application and Amendment) Act 1973 read in conjunction with Rule 2(a)(iii) of the Transit Rules under the Act *ibid* states that, no forest produce shall be removed unless covered by a transit pass issued by a forest officer, in token of full payment of royalty. The DFO was required to collect an additional amount of 10 per cent of the sale value as contribution to Meghalaya Minor Mineral Reclamation Fund (MMRF) at the time of issuing the transit pass under the orders<sup>12</sup> of the High Court of Meghalaya.

In Meghalaya, the rate of royalty for boulders is ₹240 per cu.m and contribution to MMRF<sup>13</sup> is ₹130 per cu.m.

Audit observed from the records<sup>14</sup> of the two DFOs (October 2017 and November 2017) out of 27 DFOs in the State that a total quantity of 1.13 lakh cu.m. of stone/boulder was exported to Bangladesh during the year 2016-17 under Jaintia Hills Territorial Division and Khasi Hills Territorial Division through the forest check-gate at Dawki. Audit cross-checked with the records of the Land Custom Station under the Customs Department, Government of India situated at Dawki and observed that a total quantity of 2.18 lakh cu.m. of boulders was exported to Bangladesh through the LCS at Dawki during the aforementioned period.

Thus, due to lack of monitoring of the check-gates by the DFOs/Department, the forest check-gate at Dawki under-reported 1.05 lakh<sup>15</sup>cu.m quantity of boulders exported to Bangladesh. This resulted in non-collection of royalty amounting to ₹2.52 crore<sup>16</sup> and consequent unauthorized transportation of boulders to that extent. Besides, it also resulted in non-realisation of MMRF of ₹1.37 crore<sup>17</sup>.

<sup>12</sup> Meghalaya High Court Judgement dated 30.06.15

<sup>13</sup> Based on sale price of ₹1300 per cu.m as per the Meghalaya Public Works Department Schedule of Rates 2015-16 as communicated by Forest Department.

<sup>14</sup> Audit called for details of royalty realised from export of minerals and observed the details from the registers maintained by the DFO for this purpose.

<sup>15</sup> Period	Quantity reported by Dawki Forest Check-gate (in lakh MT)	Quantity reported by LCS (in lakh MT)	Quantity under reported by Forest check-gate (in lakh MT)	Royalty not realised (₹ in crore)	MMRF not realised (₹ in crore)
2016-17	1.13	2.18	1.05	2.52	1.37

<sup>16</sup> 1.05 lakh MT x ₹240 per MT = ₹2.52 crore.

<sup>17</sup> 10 per cent of 1.05 lakh MT x ₹1300 per MT = ₹1.37 crore.

Failure of the DFOs to monitor the activities of the forest check-gate at Dawki under their jurisdiction, thus, allowed the check-gate officials to under-report the quantity of boulders actually transported through the check-gate which led to the revenue loss of ₹3.89 crore.

The case was reported to the Forest and Environment Department, Government of Meghalaya in November 2018. The Department in its reply stated (January 2019) that the DFO(T), Jaintia Hills Division had started the process of reconciliation of quantity of boulders exported with the Customs Department. However, results of such reconciliation and recovery made by the Department in respect of the audit observation were not intimated (January 2019).

Audit has noticed loss of revenue due to under-reporting of export of stone boulders by forest check-gates on verification of the records of two units out of 27 unit offices in the State. The Department should internally examine similar issues in other unit offices also.

***Recommendation: The Government should strengthen the monitoring mechanism of functioning of forest check-gates and initiate vigilance enquiry to fix responsibility on the officials posted at the check-gates for dereliction of duties which resulted in loss of revenue to the exchequer. Also the Department should conduct periodical reconciliation of the quantity of minerals actually exported as reported by Forest check-gates and LCSs.***

***5.7 Non-realization of contribution to environmental reclamation fund on locally procured limestone by cement companies***

**An amount of ₹36.12 crore being contribution to Meghalaya Minor Mineral Reclamation Fund (MMMRF) on utilization of limestone from non-leased areas was not realised from cement companies.**

**[DFO (Territorial) Jowai; October 2017]**

Limestone is listed as a Second Schedule mineral in the Mines and Minerals Development and Regulation Act, 1957 (MMDR) and the rate of royalty is fixed by the Central Government. In Meghalaya, limestone is listed as a minor forest produce also and is regulated as per the Assam Forest Regulation Act, 1891. Therefore, royalty on limestone is collected by Forest Department and Mining Department both. The Forest Department collected royalty on limestone removed from forest areas (non-leased), whereas the Mining Department collected royalty on limestone from non-forest (leased) areas.

After the amendment to the Mines and Minerals (Development & Regulation) Act<sup>18</sup>, limestone was included in the list of notified minerals. Subsequently, the Meghalaya Minor Mineral Concession Rules, 2016 (MMMCR) were framed under Section 15 of the MMDR Act, which defined limestone as minor mineral based on its consumption

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<sup>18</sup> In September 2015.

in industries (other than cement industry) and entrusted the power to grant lease for limestone mining for end-use in industries other than cement industry to the Forest Department. Thus, system of dual administration on collection of royalty on limestone continues.

Further, the High Court of Meghalaya in its judgement dated 30 June 2015 prohibited all mining activities in the State and instructed to create a fund for reclamation in the interest of sustainable development. The purpose of this reclamation fund would be to undertake activities directed towards rectifying the damage caused to the environment due to mining activities. In compliance, the State Government notified Meghalaya Minor Mineral Reclamation Fund (MMMRF). The amount to be credited in the MMMRF would be 10 *per cent* of the sale proceeds<sup>19</sup>. Collection of money for MMMRF was to be done at the time of collection of royalty by the DFO. Further, as per Government's directives, the Forest Department is responsible for collection of MMMRF contribution on limestone.

The records of the State Mining Department showed that out of 15 cement companies operating in the State, 12 cement companies had leases for limestone from leased areas. Three<sup>20</sup> other cement companies, however, did not have any leases for limestone mining and were entirely dependent on limestone procured from local suppliers.

**5.7.1** Audit observed from the records available in the Directorate of Mineral Resources that eight cement companies procured 34.26 lakh MT of limestone from local suppliers between July 2015 and March 2018 on which contribution to MMMRF amounting to ₹20.56 crore<sup>21</sup> was payable.

The companies did not submit this information on the quantity of limestone procured from local suppliers (non-leased areas) to the Forest Department. The DFO also did not obtain periodic information from the cement companies on purchase of limestone and did not issue demand notice for realisation of the mandated MMMRF fund.

Thus, in absence of a proper mechanism for periodic exchange of information between the Forest and Mining departments, the cement companies evaded payment of MMMRF on locally procured limestone. Consequently, contribution to MMMRF amounting to ₹20.56 crore remained unrealised (*Appendix V*).

**5.7.2** Audit observed from the records of the Mining Department that two<sup>22</sup> cement companies submitted to the Mining Department (May 2017 and July 2017) that they had encountered the limestone stocks during the site development for cement plants. The Mining Department allowed the companies (July 2017 and May 2018) to utilize

<sup>19</sup> Sale value for limestone was decided \$10 per MT by Forest Department. Thus, the contribution to MMMRF was \$1 per MT (10 *per cent* of sale value).

<sup>20</sup> Amrit Cement Ltd., Goldstone Cement Ltd. and Green Valley Industries Ltd.

<sup>21</sup> Calculated at minimum rate of MMMRF @ ₹60 (\$ 1) per MT.

<sup>22</sup> M/s Goldstone Cement Ltd. and M/s Green Valley Industries Ltd.

this limestone (25.93 lakh MT) on payment of royalty<sup>23</sup> with a further instruction not to carry on such mining in future without obtaining prior concurrence.

Audit observed that the permission granted to cement companies for extraction of limestone for utilisation was in violation of the Meghalaya High Court judgement. Further, since the extraction of limestone took place in the areas, where the Mining Department had not granted the lease for limestone mining, the necessary approval should have been obtained from the Forest Department. However, based on the end-use of such limestone extracted in cement plants, the Forest Department did not take any action.

Thus, MMMRF contribution of ₹15.56 crore on this quantity of limestone, ‘incidentally mined<sup>24</sup>’, by the two cement companies from non-leased areas, was not collected by the Forest Department.

Therefore, due to lack of clarity on the part of the Government in issuing instructions to both Forest and Mining departments and in absence of mechanism for coordination between these departments, the MMMRF amounting to ₹36.12 crore, in respect of limestone extracted from non-leased areas was not collected from the cement companies.

The cases were reported to the Forest and Environment Department, Government of Meghalaya between November 2017 and November 2018. The DFO, Jowai in his reply (January 2019) for the audit observation at *Paragraph 5.7.1*, stated that he had asked the cement companies to furnish the details of quantity of limestone procured from local suppliers. Further for the audit observation at *Paragraph 5.7.2*, in respect of one company<sup>25</sup>, he stated that the matter was referred to Divisional Mining Officer (DMO) Jowai, since such extracted limestone was to be consumed in cement plants (thus a major mineral). However, the approval in this regard and status of payment of royalty was not intimated by the DMO to the DFO. In respect of the other company<sup>26</sup>, the DFO had sought the details of status of assessment from the DMO and the company. However, detailed status of assessment was yet to be received by the DFO.

In this regard, Audit observed that the Mining Department while granting permission to the cement companies to utilize limestone had instructed the companies to pay the royalty only, no instructions were issued to remit the due MMMRF also. Even the royalty was not paid by the cement companies to the DMO (August 2018). Thus, due to duality of administrative control on limestone mining, the revenue in the form of MMMRF could not be realized (January 2019).

Audit has noticed non-realization of contribution to environmental reclamation fund on locally procured limestone by cement companies on verification of the records of

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<sup>23</sup> Royalty has not been paid by the cement companies (August 2018).

<sup>24</sup> Any extraction or discovery of mineral during any non- mining activity like site development for setting up of factories, earth cutting for road works etc

<sup>25</sup> M/s Green Valley Industries Ltd.

<sup>26</sup> M/s Goldstone Cement Ltd.

one unit out of 27 unit offices in the State. The Department should internally examine similar issues in other unit offices also.

*Recommendation: The Mining Department and Forest Department should periodically exchange information of the extracted quantity of minerals from their respective area of jurisdiction to avoid any scope of leakage of revenue. The Government of Meghalaya should issue clear instructions to this effect.*

