Chapter V

Individual Observations of Compliance Audit

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Individual observations of Compliance Audit

Micro, Small & Medium Enterprises and Textiles Department

5.1 Irregularity in procurement of Rotary Sewing Machines

West Bengal Khadi and Village Industries Board under MSME&T Department incurred an irregular expenditure of ₹ 3.45 crore in procurement of 4,254 Rotary Sewing Machines in contravention of mandatory provision of West Bengal Financial Rule at a higher rate.

As per rule 178 of West Bengal Financial Rule, Volume I, "no tender for the execution works of any description should be received unless accompanied by the deposit of cash as earnest money to the extent which has been notified as necessary by the Executive Engineer or other officer".

Audit observed that the Chief Executive Officer (CEO), West Bengal Khadi & Village Industries Board (WBKVIB) invited (31 August 2016) tender for procurement of 1,000 unit Rotary Sewing Machines (non-electrical) suitable for stitching Sal Leaf Plate & Bowl. Out of six, five bidders were qualified for financial bid by the Committee. From the comparative statement of technical bids it was observed that following rates were quoted by the qualified bidders **(Table 5.1)**:

Table 5.1: Rates quoted by qualified bidders

Bidder 1	Bidder 2	Bidder 3	Bidder 4	Bidder 5
₹ 5,230.00 per unit	₹ 7,285.00 per unit	₹ 3,619.00 per unit	₹ 7,290.00 per unit	₹ 7,285.00 per unit
L2		**L1**		

Bids were opened on 05 October 2016 and an agency (Bidder 3) was selected as L1 by a Tender Committee of five members headed by the Chief Executive Officer, WBKVIB. In the comparative statement of technical bid, the Tender Committee observed that only two bidders (L1 and L2) had submitted scanned copy of the Demand Draft for EMD. However, Audit observed that the said bid was cancelled on 17 January 2017 by the CEO on the ground that Earnest Money Deposit (EMD) was not submitted by the L1 & L2 bidders.

After cancellation of the bid, WBKVIB again (January 2017) placed 'Expression of Interest' for supply of same sewing machines on urgent basis. This time the Expression of Interest did not contain any clause regarding submission of EMD by the bidders, which is mandatory as per clause 178 of West Bengal Financial Rules, 2013 to safeguard Government interest. Three bidders quoted the rates including Bidder 1 of the earlier bid who quoted the lowest rate this time[254].

Bidder 1 quoted the rate of the same sewing machine 35 *per cent* higher than the rate quoted by them just five months ago. The WBKVIB issued (December 2016 to November 2019) purchase order on Bidder 1 at a rate of ₹ 7,080.00 per

[254] *Bidder 1 (L1):₹ 7,080 per unit; Bidder 6:₹ 8,600 per unit; Bidder 7: ₹7,940 per unit.*

unit for supply of 4,464 rotary sewing machines (non-electrical) on piece meal basis during 2016-17 to 2019-20. The agency supplied and distributed 4,254 sewing machines upto March 2020 and payment of ₹ 3.45 crore was made to the agency by WBKVIB.

From the above it was evident that the Department had cancelled the tender (August 2017) on technical grounds against the recommendation of Tender Committee and subsequently invited Expression of Interest without incorporating mandatory clause for submission of EMD. Thus, the Department incurred an expenditure of ₹ 3.45 crore on purchase of Sewing Machines in contravention of extant provision of WBFR.

CEO, WBKVIB in its reply (March 2022) stated that there were some erroneous specifications in the tender document and all the bidders were invited for a physical demonstration of machines to be supplied. However, L1 bidder did not participate in the demonstration. The WBKVIB further stated that the bid was not cancelled due to non-submission of EMD, as EMD was required to be submitted after issue of work order. However, the reply is not tenable as in the earlier occasion CEO, WBKVIB specifically stated (January 2022) that the bid was cancelled due to non-submission of EMD. Further, the statement regarding submission of EMD after issue of work order was factually incorrect as EMD was required to be submitted along with the tender document as per extant provision. Moreover, if L1 bidder failed to comply with the specification, L2 bidder should have been awarded the contract.

5.2 Irregular payment of Marketing Incentive

The Department paid ₹ 8.78 crore as Marketing Incentive (MI) under National Handloom Development Programme to 202 ineligible Primary Handloom Weaver' Cooperative Society (PWCS) and additional MI under West Bengal Incentive Scheme (WBIS) 2013 to PWCS in contravention of the Scheme Guidelines.

The Government of India introduced (November 2013) the component 'Marketing Incentive' (MI) under Comprehensive Handlooms Development Scheme (CHDS), which is one of the components of National Handloom Development Programme (NHDP), to the handloom agencies for preparing conditions conducive to marketing of handloom products. The guidelines of the CHDS stipulates that "*MI would largely be an incentive to the price in competitiveness of handloom sector so that while on one hand they are able to marginally reduce the price, on the other hand they invest in infrastructure so as to improve the production and productivity. The assistance towards Marketing Incentives shall be eligible to State handloom corporations, apex co-operative societies, primary handloom weavers' co-operative societies and national level handloom organizations*".

The Scheme is to be financed by funds from Government of India and State Government on 50:50 sharing basis. Financial assistance would be provided to the extent of 10 *per cent* of the average sales turnover of the last three years to each Handloom Corporation, Apex Co-operative Society, Primary Weavers Co-operative Society (PWCS) and National Level Handloom Organisation.

For the purpose of assistance under the scheme, handloom organisations/ societies should:

i. purchase the yarn from National Handloom Development Corporation (NHDC); for buying yarn from open market, No Objection Certificate (NOC) from NHDC would be needed.

ii. necessarily sell only handloom products using handloom mark.

iii. sale of products to the apex weaver cooperative societies/federations/ corporations'/Government department/agencies and sales made under Barter System would be excluded while computing the annual sales turnover for working out the eligible assistance towards MI.

Audit observed after scrutinising records of 289 PWCSs in eight selected offices of the Development Officer (Handloom), that an amount of ₹ 8.05 crore was disbursed as MI during 2017 to 2020 for the scheme years 2014-15, 2015-16 and 2016-17 to 202 PWCSs selling handloom products without handloom mark or to those who had purchased yarn from open market without obtaining requisite NoC from NHDC in violation of the scheme guidelines. Details of such irregular disbursement of MI are shown in **Table 5.2**:

Table 5.2: Statement showing irregular payment of MI

Office of Development Officer(Handloom)	Nos. of scrutinised PWCS	Nos. of ineligible PWCS	MI disbursed to ineligible PWCS for the scheme year (₹ in lakh)		
			2014-15	2015-16	2016-17
DO(H), Kalna	31	19	140.25	85.28	48.11
DO(H), Tamluk	41	24	7.98	5.03	1.82
DO(H), Howrah	9	7	13.43	6.03	3.15
DO(H), Bankura	15	9	11.31	10.89	4.43
DO(H), Berhampore	59	43	29.40	24.52	12.08
DO(H), Katwa	25	20	71.04	41.04	21.35
DO(H), Nabadwip	72	60	96.42	76.37	37.52
DO(H), Shantipur	37	20	36.13	14.56	7.14
Total	**289**	**202**	**405.96**	**263.72**	**135.60**
				Total	**₹ 805.28 lakh**

Further, as per para 9.1 of Textile Policy 2013-18, Department of Micro, Small and Medium Enterprises & Textiles, Government of West Bengal will provide additional MI of five *per cent* over and above the existing 10 *per cent* MI (contributed equally by Government of India and State Government) to promote marketing of handloom goods, subject to a ceiling of ₹ 5 lakh per year per PWCS. Accordingly, the Department decided to provide five *per cent* additional subsidy under West Bengal Incentive Scheme (WBIS) 2013 for the textile sector.

As per para 7.1 (vii) (f) of WBIS-2013, the PWCS will duly execute an affidavit on non-judicial stamp paper of ₹ 100/- or more duly notarised by Notary Public affirming that the unit has not defaulted in payment of any dues to Government/ financial institutions.

Audit observed that five *per cent* additional MI of ₹ 2.29 crore had been provided during June 2018 to March 2021 to different PWCSs for the scheme years

2013-14, 2014-15 and 2015-16, out of which ₹ 72.93 lakh was granted despite the PWCSs having defaulted on repayment of Government loans. Further, it was observed that the Department allowed such irregular additional MI to 11 such defaulting PWCSs in successive three scheme years (during 2013-16). Details of the inadmissible additional MI paid to PWCSs are shown in the **Table 5.3**:

Table 5.3: Statement showing irregular payment of additional MI

Scheme Year	No. of PWCS	Amount disbursed as addl. MI (₹ in lakh)	Ineligible PWCS	Irregular payment (₹ in lakh)
2013-14	30	95.18	11	22.77
2014-15	31	108.26	15	40.08
2015-16	30	25.32	16	10.08
Total		**228.76**		**72.93**

Thus, due to non-adherence to the provisions of schemes, the Department extended undue benefit of ₹ 8.78[255] crore to ineligible PWCSs.

The Department in reply (May 2022) stated the matter of disbursement of MI and additional MI as pointed out by audit had been scrutinised in details and it was decided that henceforth, the disbursement of MI and additional MI would be done strictly adhering to existing guideline.

Urban Development Department

5.3 Unfruitful expenditure of ₹ 18.78 crore due to non-commissioning of Pineapple Development Centre

Siliguri Jalpaiguri Development Authority went ahead with the construction of Pineapple Development Centre (PDC) without procuring required land for approach road. As a result, newly constructed facility could not be put to use even after eight years from completion, resulting in unfruitful expenditure of ₹ 18.78 crore.

As per West Bengal Public Works Department Code (Rule 258), except in the case of emergent work such as repair of breeches, *etc*., no work should be started on land which has not been duly made over by the responsible civil officers.

The Siliguri Jalpaiguri Development Authority (SJDA)[256] took up (2007) the project of "Pineapple Development Centre with Post Harvest Handling Facility" at Bidhannagar, Siliguri. The total project cost of ₹ 18.78 crore was shared by Agricultural and Processed Food Products Export Development Authority (APEDA) (₹ 4.01 crore), Assistance to States for Infrastructure Development for Exports (ASIDE) (₹ 7.00 crore), both under Ministry of Commerce &Industry, Government of India and SJDA (₹ 7.77 crore).

The purpose of the project was to act as a service centre to promote processing of pineapple, starting from farmyard production to export. The work of construction

[255] *₹8.05 crore+ ₹ 0.73 crore.*

[256] *SJDA has been established under the West Bengal Town and Country (Planning and Development) Act 1979 and has been entrusted with the responsibility of planning and development of Siliguri-Jalpaiguri areas.*

of Pineapple Development Centre (PDC) started in 2009 and majority of the project work[257] was completed by November 2010 after incurring an expenditure of ₹ 15.95 crore (84 *per cent* of the total project cost). Out of 128 marketing hubs approved for the project, only 96 units were completed, and the remaining 32 units were yet to be completed. SJDA allotted 93 (out of 96) Marketing Hub Units to 68 allottees in 2012-13.

During joint physical inspection (16 March 2021) by Audit along with officers of SJDA, it was observed that none of the allottees had moved to the PDC, and it remained non-functional. The entire infrastructure remained idle and the administrative building, warehouse, cold storage, marketing hub/stalls, refrigerated trucks, Generator sets *etc*. were in dilapidated condition due to non- maintenance.

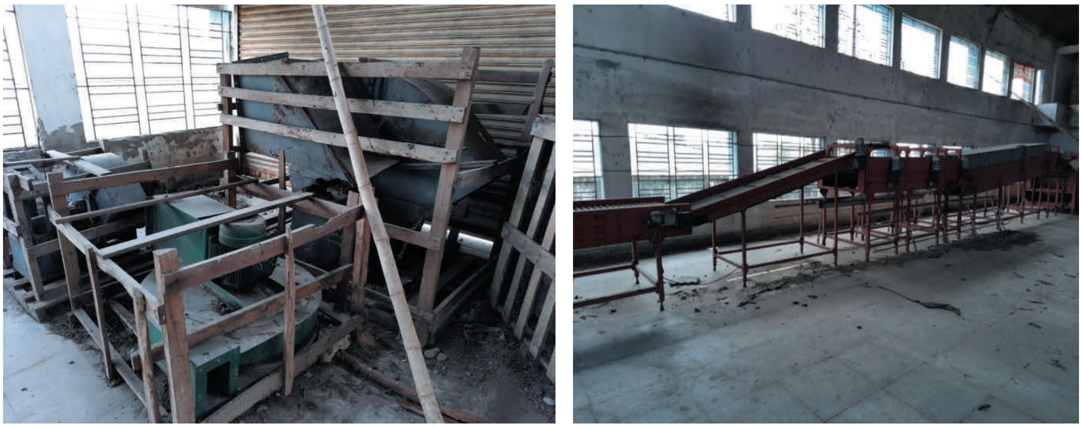

Fig. 5.1: Equipment lying idle

Fig. 5.2: Unutilised marketing hubs

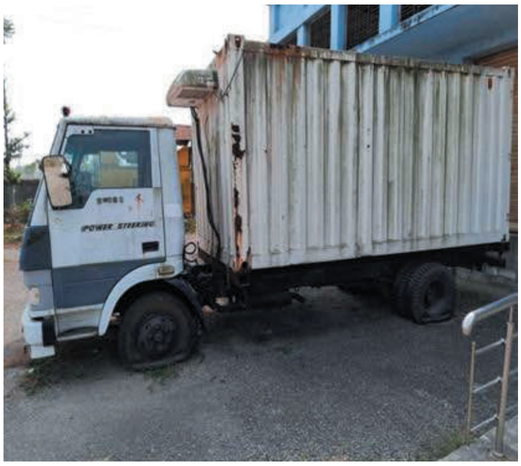

Fig. 5.3: Refrigerated van in dilapidated condition

Further, it was observed that the prime reason for non-functioning of the PDC was due to the unwillingness of allottees to move to the facility unless the approach road to it from NH-31 was widened to allow smooth two-way movement of trucks and other vehicles.

However, SJDA had realised (November 2013) very late that the approach road from NH-31 to the PDC was narrow (20 ft only) and needed widening. SJDA

[257] *Work remained incomplete: i) underground reservoir, Marketing Hubs 32 number, Installation of sorting/grading units, indoor sub-station, washing and drying arrangement.*

identified that the PDC was located about 400 metres from NH-31, out of which, 215 metres (700 feet) required widening to at least 50 feet for smooth plying of trucks and other vehicles. SJDA took four years to finalise the requirement of land and forwarded (April 2017) a letter to the District Magistrate, Darjeeling requesting him to form a land purchase committee so that the proposal for acquisition of 0.398 acre of land could be finalised.

SJDA moved (March 2019) to Urban Development Department (UDD) for approval and sanction of ₹ 1.12 crore required for land acquisition (₹ 81.50 lakh) and road construction (₹ 31.46 lakh). Neither approval nor sanction for fund was received from UDD as of March 2021. Thus, the required plots of land could not be procured till December 2021 and the approach road could not be widened. Thus, even after eight years of allotment of stalls, no trader moved to the PDC. It was also observed that the DPR prepared for the work had acknowledged that the prime threat to the project was inadequate link road from NH to the project area. However, SJDA went ahead with the construction of the project without addressing the critical issue of adequate access to the proposed facility. This was also in violation of the West Bengal Public Works Department Code (Rule 258), which mandated that except in case of emergent work such as repair of breaches, *etc*., no work should be started on land which has not been duly made over by the responsible civil officers. Thus, going ahead with the construction of the PDC without procuring the required land for widening of approach road led to the unfruitful expenditure of ₹ 18.78 crore on the PDC which could not be commissioned even after lapse of more than eight years from its completion.

In reply, the Department stated (July 2022) that as per decision in 139th Board meeting[258] of SJDA, a committee was formed to resolve the issue related to construction of approach road and other issues related to PDC. However, the fact remains that the said committee was formed in June 2020 and it was yet to take affirmative action for construction of the approach road which can lead to commissioning of the PDC.

As a result, the intended outcome of revenue generation and export promotion of fresh fruit and food products of pineapple remained unachieved, and the infrastructure created at a cost of ₹ 18.78 crore remained unutilised.

Land and Land Reforms Refugee Relief and Rehabilitation Department

5.4 Non/short recovery of price of earth against unauthorised extraction of earth

Dues of ₹ 15.61 crore towards price of earth against unauthorised extraction of 18.51 crore cft of earth without valid permits were not recovered/short recovered in 877 cases by 11 District Land & Land Reform offices.

As per Rule 35 of the West Bengal Minor Mineral Concession Rules – 2016, (WBMMCR) the holder of a mining lease or any other mineral concession

[258] *18 June 2020.*

granted on or after the commencement of these rules, shall pay royalty in respect of mineral or minerals extracted at the rate as notified from time to time by the State Government through their Commerce and Industries Department. The rates of royalty were fixed vide a notification by Commerce and Industries Department in October 2016. In addition to the royalty[259], the Lessee/contractor has to pay different types of cesses[260] at prescribed rates[261] on extraction of minor minerals as per Cess Act 1880 (as amended in 1984). There were no enabling provisions in the WBMMCR-2016 to ensure timely payment of royalty and cess by the lessees/ contractors. No payment schedule was prescribed in the said Rules either.

Further, under Section 21 of the Mines and Minerals (Development and Regulation) (MMDR) Act, 1957 and Rule 50 of the WBMMCR, whenever any person removes, without any lawful authority, any mineral from any land, the State Government may, apart from penal actions like seizure, confiscation, eviction, imprisonment *etc*., recover from such person the mineral so removed or where such mineral has already been disposed of, the price thereof. Accordingly, the State Government has fixed price of earth at ₹ 123 per 100 cft which is 1.5 times the royalty[262] for extraction or removal of the earth.

Audit was conducted in 11[263] District Land and Land Reforms Offices (DL&LROs) during September 2019 to May 2021. The records for period between December 2017 and March 2020 were test checked. Audit scrutinised 1,375 cases of extraction of earth out of total 2,085 cases from the brick field registers. Balance 710 cases were those, where either relevant records were not available or the brick fields were not in operation and hence they could not be audited. Out of 1,375 cases, in 959 cases, brick field owners/individuals extracted 19.62 crore cft of earth from 2017-18 to 2019-20 without any valid permits. However, the concerned DL&LROs did not take any action to stop such unauthorised extractions, nor did they initiate penal action as per extant rules. Out of ₹ 24.13 crore recoverable for such unauthorised extraction of earth, nine DL&LROs[264] recovered only ₹ 7.15 crore as price of earth. This resulted in non/short recovery of ₹ 16.98 crore as shown in the **Table 5.4**:

[259] *At the rate of ₹ 82 per 100 cft.*

[260] *Public Works Cess, Road Cess, Rural Cess, Rural Education Cess and Rural Employment Cess.*

[261] *Cess at the rate of ₹15 per 100 cft.*

[262] *The rate of royalty for brick earth is ₹ 82 per 100 cft.*

[263] *Hooghly, Purba Burdwan, Paschim Burdwan, Nadia, Bankura, Paschim Medinipur, Coochbehar, Murshidabad, South 24 Parganas, Howrah, Purba Medinipur.*

[264] *Hooghly, Purba Medinipur, Paschim Medinipur, Cooch Behar, Nadia, Bankura, Purba Burdwan, Paschim Burdwan and Murshidabad.*

Table 5.4: Non/short recovery of price of earth

(₹ in crore)

Sl. No.	Nature of irregularities	No. of cases	Quantity of earth extracted (in crore cft)	Price of earth to be recovered @ ₹123 per 100 cft	Price of earth recovered	Non/short recovery of earth
1	2	3	4	5	6	7=5-6
1.	Non recovery of price of earth	541	9.87	12.14	Nil	12.14
2.	Short recovery of price of earth	418	9.75	11.99	7.15	4.84
	Total	***959***	***19.62***	***24.13***	***7.15***	***16.98***
	Recovered	82	1.11		1.37	1.37
	Total unrealised	**877**	**18.51**	**24.13**	**8.52**	**15.61**

No reasons were found on record for non/short recovery of price of earth. Though similar observations have been made on these 11 DL&LROs in Audit Reports of last five years (2013-14 to 2018-19)[265], no remedial measures were taken by the Department to stop recurrence of such non/short recovery of Government dues.

On this being pointed out in Audit, all the 11 DL&LROs accepted the observations and assured to realise the dues. However, the fact remains that despite assurances, such lapses in collection of revenue continued unabated year after year. At the instance of Audit, DL&LRO Bankura[266], Medinipur[267] and Hooghly[268] realised revenue of ₹ 1.36 crore. The recovery of balance ₹ 15.61 crore is pending.

The matter was reported to the Government in September 2021; the reply was awaited (November 2022).

5.5 Non/short realisation of revenue on land used for commercial purpose

Non/short realisation of rent, cess and surcharge of ₹ 32.12 crore in 12,415 cases pertaining to land used for commercial purpose.

Sections 22 and 23 of the West Bengal Land Reforms (WBLR Act, 1955) provide that raiyats[269] using land for commercial purposes are liable to pay land revenue at prescribed rates. Further, Section 3 of the West Bengal Rural Employment and Production (WBREP) Act, 1976 provides for levy and collection of a surcharge[270]. Different kinds of cess[271] are also realisable on the land revenue payable by raiyats. The *Bhumi Sahayaks* posted in the Revenue Inspectors' (RI) offices under the Block Land and Land Reforms Offices (BL&LROs)

[265] *Para No. 7.7 of AR 2013-14 (pg 133-134), Para No. 6.4.18 of AR 2014-15, Para No. 6.4 of AR 2015-16 (pg 101), Para No. 6.4 of AR 2016-17, Para 7.5 of AR 2017-18 and Para 6.4 of AR 2018-19 (pg 90-91).*

[266] *₹ 94.21 lakh.*

[267] *₹ 37.62 lakh.*

[268] *₹ 4.65 lakh.*

[269] *Raiyat means a person or an institution holding land for any purpose.*

[270] *Surcharge 15 paise on each rupee of land rent payable.*

[271] *Road cess 6 paise, public works cess 25 paise and primary education cess 10 paise, rural employment cess 30 paise on each rupee of land rent payable.*

are responsible for collection of land revenue. The RI Offices are to maintain prescribed Registers (I, II & III) to facilitate collection of revenues.

Audit checked 60,858 Registers (Register-III)[272] and Rent Receipt Books in 12 DL&LROs[273] and noticed between September 2019 and March 2021 that there was non-realisation/ short-realisation of land revenue, cess and surcharge of ₹ 32.12 crore[274] on 33,825.56 acres of land involving 12,415 cases from 6,349 raiyats, although the land was being used for various commercial and industrial purposes like rice mills, cold storage, godowns, garages, shops, markets, brickfields *etc*. between 2011-12 and 2019-20. Details of such cases are shown in **Table 5.5:**

Table 5.5: Non-realisation/short realisation of land revenue

(₹ in crore)

Sl. No.	Nature of irregularities	No. of cases	Total realisable amount	Amount realised	Un-realised Amount
1	Non-recovery of land revenue	12,209	31.37	0.00	31.37
2	Short recovery of land revenue	206	2.30	1.55	0.74
Total		**12,415**	**33.67**	**1.55**	**32.12**

Audit observed that there was no mechanism in place in the Department to realise the outstanding dues from the raiyats. DL&LROs did not initiate any action to realise dues from the raiyats. Even the prescribed Register-I (Revenue/ Rent Roll) and Register-II (Tenant's Ledger) as per the West Bengal Land and Land Reforms Manual 1991 were not being maintained in any of the RI offices under the test check DL&LROs.

After being pointed out in audit:

Eleven DL & LROs[275] accepted (between September 2019 and March 2021) the audit observations in 10,473 cases involving non-realisation of revenue on land used for commercial purposes of ₹ 23.99 crore.

Three DL & LROs[276] accepted (between February 2020 and March 2021) the audit observations in 199 cases involving short realisation of revenue of ₹ 0.68 crore on land used for commercial purposes.

However, the Department did not furnish any report on revenue realisation (November 2022).

In the remaining 1,743 cases involving revenue of ₹ 7.44 crore, two DL & LROs[277] did not furnish any specific reply.

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[272] *Contains the collection of revenue, rent, cess and interest from raiyats.*

[273] *Bankura, Coochbehar, Darjeeling, Hooghly, Howrah, Murshidabad, Nadia, Paschim Burdwan, Paschim Medinipur, Purba Burdwan, Purba Medinipur and South 24 Parganas.*

[274] *In 12,209 cases, the authorities did not collect rent, cess and surcharge of ₹ 31.37 crore on 32,006.10 acres of land and in remaining 206 cases collected ₹ 1.55 crore against the payable amount of ₹ 2.30 crore on 1,819.46 acres of land resulting in short realisation of ₹ 0.75 crore.*

[275] *Bankura, Coochbehar, Darjeeling, Hooghly, Howrah, Nadia, Paschim Burdwan, Paschim Medinipur, Purba Burdwan, Purba Medinipur and South 24 Parganas.*

[276] *Hooghly, Paschim Medinipur and Purba Medinipur.*

[277] *Hooghly and Murshidabad.*

The Department may ensure maintenance of Register-I and Register-II immediately to watch the tenant-wise recovery of dues.

The matter was reported to the Government on November 2021. Their reply is still awaited (November 2022).

5.6 Non/Short realisation of royalty and cess on minor minerals

Five District Land & Land Reforms Officers failed to realise ₹ 4.53 crore from the lessees/contractors/brick field owners on account of royalty and cess levied on extraction of earth/sand/stone.

As per Rule 35 of the West Bengal Minor Mineral Concession Rules – 2016, (WBMMCR) the holder of a mining lease or any other mineral concession granted on or after the commencement of these rules, shall pay royalty in respect of mineral or minerals extracted at the rate as notified from time to time by the State Government through their Commerce and Industries Department. The rates of royalty were fixed vide a notification[278] by Commerce and Industries Department in October 2016. In addition to the royalty, the Lessee/contractor has to pay different types of cesses[279] at prescribed rates on extraction of minor minerals as per Cess Act 1880 (as amended in 1984). There were no enabling provisions in the WBMMCR-2016 to ensure timely payment of royalty and cess by the lessees/contractors. No payment schedule was prescribed in the said rules.

Audit test-checked[280] records relating to demand and collection registers of offices of five District Land and Land Reforms Officers (DL&LROs)[281]. The DL&LROs allowed extraction of 14.32 crore cft of earth/sand/stone to lessees/contractors/brick field owners between 2016-17 and 2019-20. Audit observed that in 229 cases there was non/short realization of royalty and cess. The concerned DL&LROs did not initiate any action to realise the dues. This resulted in non/short realization of royalty and cess of ₹ 4.53 crore from lessees/contractors/brick field owners.

On this being pointed out by audit, four[282] DL&LROs admitted the audit observations and stated (September 2019 to March 2021) that the concerned authorities would be instructed to realise the dues. They, however, did not furnish any report on realization till October 2021. One[283] DL&LRO did not furnish any specific reply till November 2022.

Occurrence of similar cases of short/non realization of royalty and cess in other DL&LROs cannot be ruled out.

The Department may consider necessary changes in the WBMMCR-2016 to ensure timely payment of royalty and cess by the lessees/contractors/ brick field owners with provisions of penalty for delayed payment.

278 *No. 678-CI/O/MIN/GEN-RLT/02/2015 dated: 27.10.2016.*

279 *Public Works Cess, Road Cess, Rural Cess, Rural Education Cess and Rural Employment Cess.*

280 *Between September 2019 and March 2021.*

281 *Coochbehar, Darjeeling, Paschim Burdwan, Hooghly and Murshidabad.*

282 *Coochbehar, Darjeeling, Hooghly and Paschim Burdwan.*

283 *Murshidabad.*

The cases were reported (between October 2019 and April-2021) to the Government. Reply was awaited (November 2022).

Anadi Misra

KOLKATA **(ANADI MISRA)**
The 06 January 2023 **Accountant General (Audit-II)**
West Bengal

Countersigned

NEW DELHI **(GIRISH CHANDRA MURMU)**
The 10 January 2023 **Comptroller and Auditor General of India**