

Report of the  
Comptroller and Auditor General  
of India

on

**Dual Freight Policy for Transportation of  
Iron Ore Traffic in Indian Railways**

*for the year ended March 2014*

*Laid in Lok Sabha/ Rajya Sabha on \_\_\_\_\_*

**Union Government (Railways)**  
No.14 of 2015  
(Performance Audit)

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## ***PREFACE***

This Report has been prepared for submission to the President of India under Article 151 of Constitution of India. This Report contains the Audit observations arising from the study of the Working of Dual Freight Policy in Indian Railways with regard to transportation of Iron Ore Traffic.

The Report emanates from the scrutiny of files and documents pertaining to Ministry of Railways, Zonal and Divisional Railway Offices, loading and unloading points and the office of Executive Director, Rail Movement, Railway Board Office at Kolkata. Besides, Excise Returns submitted by companies transporting Iron Ore, as supplied by Central Excise Department, as well as Annual Accounts of the companies provided by Department of Company Affairs were examined.

Audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Audit wishes to acknowledge the cooperation received from Ministry of Railways at each stage of the audit process.

## EXECUTIVE SUMMARY

### 1. Background

*Iron ore is an important commodity transported by Indian Railway (IR). A considerable share of total Iron ore consumed in India and exported from India is transported by IR. It is loaded mainly from 97 loading points over seven Zonal Railways<sup>1</sup>.*

*In IR, rate for charging freight for a commodity is decided on the basis of Goods Classification wherein a class is assigned to each commodity. The freight rate applicable to that class is charged for all commodities included in that particular class. Taking into account the socio-economic and commercial factors<sup>2</sup>, IR also specifies, for the same distance and quantity, higher and lower rates for transport of same or various forms of a particular commodity.*

*With regard to Iron ore IR introduced with effect from 22 May 2008 the Dual Freight Policy (DFP) as per which transportation of Iron ore was categorized in two categories viz. for 'domestic consumption' and 'other than domestic consumption'. The above classes covered various types of Iron ore<sup>3</sup>. The DFP in effect led to freight difference between the above two classes, which was on an average more than three times.*

*The primary objectives of the DFP were to lower the cost of transport of Iron ore for domestic producers and to keep freight charges for export of iron ore in sync with its rising international spot market prices and garner high freight revenues in the event of increase in international price of Iron ore.*

*The allotment of rakes for Iron ore transportation is governed by an allotment policy, assigning priority/preferences laid down by Railway Board and have a bearing on the implementation of the DFP. Manufacturers of Iron and Steel, Cement and Pellets are the authorised customers eligible for booking 'Iron ore' at domestic rate as per the Rate Circulars issued by Railway Board subject to laid down terms and conditions.*

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<sup>1</sup> South Eastern Railway (SER), East Coast Railway (ECoR), South Western Railway (SWR), West Central Railway (WCR), Southern Railway (SR), South East Central Railway (SECR) and Western Railway (WR)

<sup>2</sup> Indian Railway Conference Association Goods Tariff Part I (Volume II)

<sup>3</sup> iron ore lumps, iron ore fines, calibrated iron ore, iron ore pellets etc.

## **2. Highlights of the Report**

*Audit examined records of 83 major loading points (out of 97 loading points) of seven<sup>4</sup> Zonal Railways and of 180 unloading points (out of 198 unloading points) of 15 Zonal Railways. The Audit Report highlights the deficiencies in compliance with laid down rules and procedures in booking and delivery of Iron ore at domestic rate by concerned Railway officials that resulted in a financial loss of expected Goods earnings to the extent of ₹ 29236.78 crore (freight evasion of ₹12722.65 crore and non-imposition of penalty to the tune of ₹11418.16 crore due to partial submission/non-submission of documents/submission of invalid documents besides imposable penalty of ₹5095.97 crore for diversion for trading the iron ore transported at domestic rate).*

*Audit studied the rules framed by IR under the DFP to ensure that these were adequate for effective implementation of the policy and well considered. The effectiveness of checks and balances put in place for correct implementation of the DFP through monitoring, reporting and control were also examined.*

*The Report comprises of four chapters. The issues dealt in these chapters are as under -*

*Chapter I - Background of the Dual Freight Policy, statistical information on the transportation of Iron ore in India, Audit scope, Audit Objectives, Audit Criteria and Audit Methodology and Sample Size.*

*Chapter II - Irregular booking and delivery of Iron Ore at 'Domestic Consumption Rate' and results, utilisation of Iron ore not consumed domestically besides allocation and allotment of rakes for Iron ore transportation.*

*Chapter III - Internal Controls for effective implementation of Policy, Training, Monitoring and Reporting.*

*Chapter IV - Audit Conclusion and Audit Recommendations*

## **3. Major Audit Findings**

*3.1 Evasion of freight or non-imposition of penalty due to Irregular allowing of concessional rate*

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<sup>4</sup> Loading points for Iron ore exist on seven Zones only.

- *Railways accepted indents of 225 consignees without obtaining prescribed documents from them and allotted & booked 'Iron ore' in 2079 rakes charging freight at domestic rates. This led to freight evasion of ₹957.74 crore during the period from May 2008 to September 2013.*

*(Paragraph 2.5.1)*

- *Acceptance of partial documents from 218 consignees and allowing booking of 'Iron ore' charging freight at domestic rates by Railway in respect of 5083 rakes, led to freight evasion of ₹957.76 crore during the period from May 2008 to September 2013.*

*(Paragraph 2.5.2)*

- *Forty nine consignees submitted invalid documents for availing the benefit of charging freight at 'domestic consumption' rate. The booking of 190 rakes resulted in freight evasion of ₹108.42 crore.*

*(Paragraph 2.5.3)*

- *As many as 205 consignees booking 5041 rakes were allowed charging of freight at 'domestic consumption' rate though endorsement in the Forwarding Note and the Affidavit submitted were inaccurate and invalid. Due to this lapse, a penalty of ₹10582.67 crore was also leviable on the defaulting Companies.*

*(Paragraph 2.5.4)*

- *Railways Administration allowed delivery at the unloading points of the consignments despite non submission/partial submission/submission of invalid documents, which was in violation to the stipulated conditions. In view of the inaccuracies in the affidavit, they allowed freight evasion of ₹4508.61 crore. Besides, a penalty of ₹830.04 crore was also leviable due to this lapse.*

*(Paragraph 2.6.1)*

- *Non-submission/partial submission/submission of invalid documents in respect of Steel Authority of India Limited (SAIL) resulted in short charging of freight of ₹4838.80 crore besides a penalty of ₹5.45 crore.*

*(Paragraph 2.7)*



### ***3.2 Iron ore carried at domestic rate not consumed for domestic use***

- In case of 61 Consignees, aggregated quantity of 71.22 lakh MT shown as received in ERs was far less than the quantity transported by Rail, which indicates that the quantities booked and transported at domestic rate were diverted for third party trading/export . This quantity was not eligible for the domestic rate and attracted penalty of ₹5095.97 crore. Of these 61 consignees, 48 consignees failed to submit prescribed documents.***

***(Paragraph 2.8.1)***

- As per clause 8 of Rate Circular No.36 of 2009, the manufacturing units were allowed to remove left over/residual iron ore fines for export out of the iron ore carried at domestic rate in the Plant premises without fixing any ceiling consulting the technical authority. Audit observed that 23 consignees removed Iron ore transported by rail at domestic rate from their Plant premises in excess of 25 per cent with aggregated quantity of 8.79 lakh MT. The removal ranged up to 100 per cent in certain cases.***

***(Paragraph 2.8.2 & 2.8.2(i))***

### ***3.3 Deficiencies in regulating framework***

- The manufacturer having pellet or sinter Plant could use the generated fines in the blast furnace by converting the fines into pellet/sinter. In case of these manufacturers, removal of iron ore fines should not have been allowed to them. But, this was not stipulated in the Rate Circular.***

***(Paragraph 2.8.2 (ii))***

- Although the allotment of rakes to Priority D customers was considerable in size, there was no check of use of iron ore by the consignees for the production of Iron and Steel at their manufacturing units before allocations/allotments of rakes.***

***(Paragraph 2.9.1)***

- *There was scope of manual intervention in allotment through Rake Allotment System, irrespective of the category without complying with the parameters in the system.*

*(Paragraph 2.9.2)*

### *3.4 Effectiveness of Internal Control & Monitoring*

- *In absence of particular format and specific monitoring of submission of feedback to higher level administration, Feedback mechanism could not act as monitoring and control tool.*
- *Railway Board did not assign special checks on these transactions by Travelling Inspectors of Station Accounts and Commercial Inspectors.*
- *Staff deployed at various points to ensure compliance of documentary proof and other pre-requisites were not adequately familiarised/sensitised with the importance of the same. Therefore, they failed to exercise an effective check while performing duties leading to admission of invalid documents/declaration/affidavit for availing domestic rate, non detection of cases of large scale removal of iron ore from manufacturing units and short reporting of iron ore carried by Rail at domestic rate.*

*(Paragraph 3.3.2.1 and 3.3.2.2)*

## **4. Recommendations**

*The review of the subject has revealed critical gap and lack of enforcement of the institutional framework of the Dual Freight Policy, monitoring and implementation of the same, and laxity of Railway administration leading to Freight evasion, non levy of penalties for wilful non compliance and under charge of freight.*

*In view of foregoing, there is need to take effective steps to set right various deficiencies in the existing institutional framework, to ensure effective control & monitoring of implementation of Dual Freight Policy and scrupulously ensure compliance of rules to prevent misuse & leakage of revenue. Major Recommendations under each category are as follows:*

- *Since penalty is only a deterrent after benefit has already been derived by the consignees, there is need to ensure strict compliance of laid down provisions and enforcement of initial scrutiny and check, at all the stages right from assessment of requirement of rakes, allotment of rakes, acceptance of indents to loading and unloading. Effective enforcement would have prevented evasion of freight as brought out in the audit report*
  
- *While laying down Rate circulars, Railway Board should frame detailed guidelines for Zonal Railways laying down clearly the procedure to be followed to ensure complete check of essential documentation establishing the nature of use of Iron Ore transported by Rail. In this regard, instructions for comparison between Iron Ore transported and monthly/yearly consumption for domestic use with the aid of Excise Returns should be issued & insisted upon. Essential checks need to be prescribed to assess rake requirement before allotment & review use of Iron Ore by consignees transporting it at concessional rates.*
  
- *Railways may explore capturing data from the records regarding iron ore transported, consumed and removed by iron and steel manufacturing companies through collection of ER 6 form along with ER 1. A check and control mechanism may be put in place to verify for select companies, the consumption with the production capacity, total receipts with loading figures from CRIS data etc. and end use of iron ore before allowing loading at concessional rates. The purpose of collection of these documents may also be clearly spelt out and communicated to the staff at field level.*
  
- *Periodicity of inspection by Commercial Inspectors may be laid down to facilitate complete coverage of all loading/unloading points in a given time frame. Staff at field level may be trained for effective implementation of the policy.*
  
- *Railways may assess feasibility of the suggestions made by Vigilance and take action to implement them. Railways may also strengthen inspection, monitoring and reporting at various levels of freight operations to ensure effective implementation of the policy of dual freight.*

- *Strict compliance to the commodity codes may be ensured while booking of 'Iron ore' rakes so as to keep track of the commodity wise loading against companies. A unique code may also be allotted to customers, for monitoring and control of all transactions pertaining to them.*

## Chapter 1 Introduction

### 1.1 Dual Freight Policy

On Indian Railway (IR), rate for charging freight for a commodity is decided on the basis of Goods Classification wherein a class is assigned to each commodity. The freight rate applicable to that class is charged for all commodities included in that particular class. Taking into account the socio-economic and commercial factors<sup>1</sup>, IR also specifies, for the same distance and quantity, higher and lower rates for transport of same or various forms of a particular commodity.

'Iron ore' is an important commodity transported by the IR, both in terms of volume of traffic and also in terms of freight earnings. 'Iron ore' is transported for domestic consumption in the Country and also for non-domestic consumption like sale / export. So far as transport of 'Iron ore' for domestic consumption is concerned, IR is a major transporter, the share during 2007-2008 to 2011-12 ranged between *57 per cent* and *79 per cent*. However, of the total freight earnings of IR, percentage of earnings from transportation of 'Iron ore' for both domestic as well as non-domestic consumption was *17 per cent* in 2008-09, which came down to *9 per cent* in 2012-13. The decrease in earnings was on account of a ban imposed during this period by the Honorable Supreme Court on mining of Iron ore for export purpose in some parts of country.

With the primary objectives of lowering the cost of transport of 'Iron ore' for domestic producers and to keep freight charges for export of Iron ore in sync with its rising international spot market prices and garner high freight revenues in the event of increase in international price of Iron ore<sup>2</sup>, IR Introduced (May 2008) the Dual Freight Policy (DFP)<sup>3</sup> under which, transportation of 'Iron ore' was categorised into two classes on the basis of end use viz. 'domestic consumption' and 'other than domestic consumption'. The former was assigned a lower Class<sup>4</sup> and the latter a higher Class<sup>5</sup>. The above classes cover various types of Iron ore viz., lumps, fines, calibrated form, pellets etc. The freight difference between the two assigned classes was on an average more than three times.

Manufacturers of Iron and Steel, Cement and Pellets are the authorised customers eligible for booking 'Iron ore' at domestic rate as per the Rate Circulars issued by Railway Board subject to laid down terms and conditions.

<sup>1</sup> Indian Railway Conference Association Goods Tariff Part I (Volume II)

<sup>2</sup> Source - Records maintained by the Railway Board.

<sup>3</sup> Rate Circular No. 24 of 2008

<sup>4</sup> Class 170

<sup>5</sup> Class 200 X

## 1.2 Types of Iron ore

Iron ore is the basic raw material used for making pig iron, sponge iron and finished steel. Mined iron ore contains lumps of varying sizes<sup>6</sup>. The blast furnace used for processing 'Iron ore' at manufacturing units requires lumps between 7 to 25 mm. As such, bigger lump ore is required to be crushed. Crushed ore is divided into various groups by passing it over sieves and lumps (7 to 25 mm in size) are separated from the fines (less than 7 mm). If the lump is of appropriate quality, it can be charged to the blast furnace without any further processing. Iron ore fines, which cannot be put directly in blast furnace, however, must be agglomerated,



Figure 1.1 Iron Ore Fines



Figure 1.2 Iron Ore lump

which means re-forming them into lumps of suitable size by a process called sintering/ pelletisation.

Various varieties of Iron ore, except Pellets/ Sinters, are traded and loaded in wagons from mine areas/ loading points.



Figure 1.3 Iron Ore pellet

## 1.3 Freight Operation Information System (FOIS)

The Centre for Railway Information Systems (CRIS) is an Autonomous Organization under the Ministry of Railways. It develops and manages the Information Technology applications (like FOIS, UTS, CMS etc.) of the Indian Railways. All freight related activities in IR from booking of wagon rakes to issue of Railway Receipts (RRs) have been computerised and are handled through an IT system namely Freight Operation Information System (FOIS). This system has two modules namely Rake Management System (RMS) and Terminal Management System (TMS). The former covers operational activities and the latter, the whole gamut of commercial transactions. The Rake Allotment System (RAS) is an additional module introduced for the purpose of allotment of rakes to customers for two Divisions namely Chakradharpur of SER (January 2011) and Khurda Road of ECoR (May 2011), from where a large share iron ore traffic is loaded.

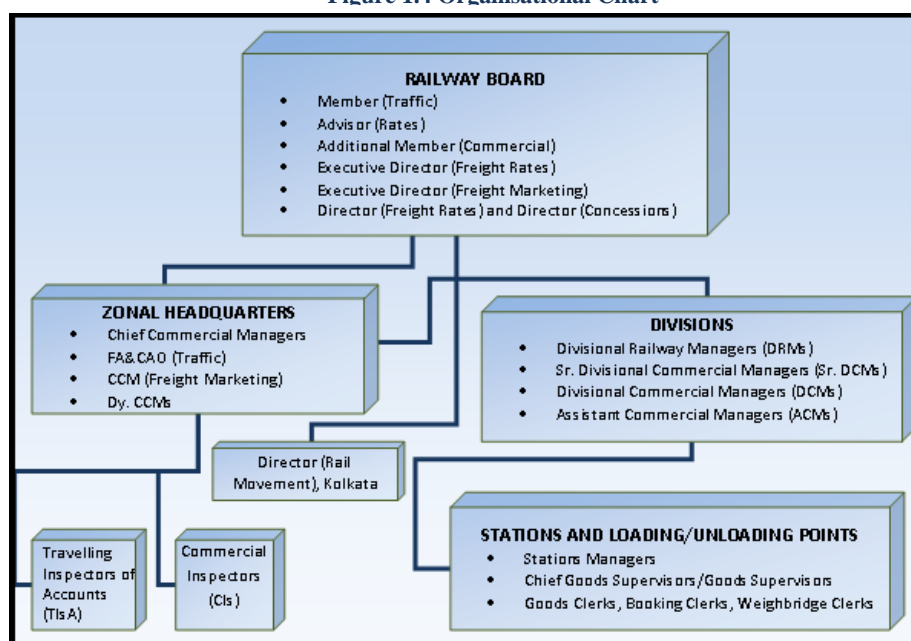
## 1.4 Organisational Structure of staff responsible for working of Dual Freight Policy with regard to Iron Ore

At the field level, the Divisional Authorities implement the policy at various loading and unloading points. Travelling Inspectors of Accounts (TIA) and Commercial Inspectors (CI) are the inspecting authorities at the Railway

<sup>6</sup> ranging from 1 mm to 1 meter

stations to check the basic records of traffic transactions to curb the leakage of revenue. Zonal Railways' headquarters implement the policy at the field level. The Organisational Structure in the IR for dealing with formulation, implementation and monitoring of freight policies is depicted in the Chart below:

Figure 1.4 Organisational Chart



## 1.5 Audit Coverage

The implementation of DFP for iron ore traffic was first highlighted in Audit Paragraph (No. 2.5 of CAG's Audit Report No. 32 of 2011-12 (Railways)) that brought out irregularities in booking of 'Iron ore' traffic at domestic rate without ensuring receipt of stipulated documents from the consignors at three loading points of Waltair Division of East Coast Railway (ECoR) for the period from 22<sup>nd</sup> May 2008 to 31<sup>st</sup> March 2011.

Audit again examined implementation of DFP at 26 loading points and 10 unloading points over three Zonal Railways<sup>7</sup> for the period from 22<sup>nd</sup> May 2008 to March 2012 (Paragraph No. 2.2 of the Report No. 25 for the year ending March 2012) highlighting irregularities in submission of required documents for availing benefit of domestic freight rate besides availing of domestic rates by some manufacturing units while used the iron ore for sale/export and availing of domestic rates by some manufacturing units in respect of iron ore already utilised for other than domestic purpose like sale/export.

In the Action Taken Notes furnished in October 2012 and October 2014 by the Ministry of Railways (Railway Board) in regard to printed Audit Paragraphs mentioned above it was stated that the onus of conforming to the affirmed end-use was on the consignor /consignee as Railways does not/ did not have any

<sup>7</sup> South Eastern Railway (SER), South Western Railway (SWR) and East Coast Railway (ECoR)

obvious in-built mechanism for ascertaining the end-use to which the iron ore was ultimately put after its delivery had been taken by the consignee. Further, the submission of specific documents prescribed by Railway was to establish the bona fides of the party that it was transporting the 'Iron ore' for 'domestic consumption' and if the party then exports the material, it is a clear case of fraud.

In view of the significance of the issue, during the present review Audit covered all major loading points and unloading points of all Railway Zones in order to examine the enforcement of the rules framed for the dual freight policy and the aspect of rake allotment for iron ore traffic. Audit also studied the internal controls, monitoring and reporting. The cases of short reporting of iron ore transported by Rail at domestic rate in Excise Returns by consignees vis-a-vis removal of iron ore from plant premises were also examined.

### **1.6 Audit Objectives**

The main Audit Objectives were to

- Check compliance with laid down rules and procedures for booking and delivery of Iron ore at domestic rate by Railways and assess the quantum of freight evasion and leviable penalty due to non compliance, if any. To examine whether there was any diversion/removal/short reporting of Iron ore booked at domestic consumption rate.
- Examine the frame work of the DFP vis a vis the Internal Control mechanism adopted by IR for ensuring the effective implementation of the provisions of the policy, monitoring and reporting.

### **1.7 Audit Criteria**

Railway Board's Rates Circulars on classification, booking and charging of freight for Iron ore and pellet (No. 95 of 2006, 24 of 2008, 30 of 2008, 54 of 2008 and 36 of 2009 and addendum/ corrigendum thereto), other related orders issued by the Railway Board and General Rules for Goods Traffic were used as main audit criteria. General Order no. 81 of the Railway Board dated 23.03.2007 and other General Orders was used as criteria for allotment of rakes.

Rules and provisions as laid down in the Indian Railway Commercial Manual (IRCM) (Volume II) regarding duties of the Commercial Inspection wing, submission of Commercial Inspection Reports after completion of the inspection by CIs and inspection of TIAs in connection with check of the basic records of traffic transactions, were also referred to.

### **1.8 Audit Scope**

The present review covered the period from 22 May 2008 to 30 September 2013. The status in respect of loading points already covered in the earlier Reports was also updated from April 2012 up to September 2013. Aspects relating to Rake allotment were covered up to 19<sup>th</sup> May 2014.



## 1.9 Sample size

Iron Ore is mainly loaded from 97 loading points over seven Zonal Railways viz. SWR, WR, SER, SECR, WCR, SR and ECoR and unloaded at 180 unloading points spread over 15 Zonal Railways. To study the position of submission of documents, issue of Railway Receipts (RRs), monitoring and control mechanism by the Railway Administration, the following samples were selected:

- a) **Loading points:** Out of total 97 main loading points at seven Zonal Railways, records in respect of 83 loading points (85 *per cent*) were reviewed in Audit. 97.20 *per cent* of total RRs issued at all loading points were checked. Summarised position for Zonal Railways are shown in **Statement-A**.
- b) **Unloading points:** Out of total 198 unloading points spread across fifteen Zonal Railways, 180 unloading points (91 *per cent*) were covered in Audit. Summarised position for Zonal Railways are shown in **Statement-B**.

The list of loading and unloading points studied in audit is given in **Annexure I and II** respectively.

### c) Rake Allocation/ Allotment

Sample size in respect of Rake allocation/ allotment was as follows:

- i) Executive Director Rail Movement, Railway Board Office at Kolkata - For allocation made for SER, ECoR and SECR for the quarters ending December 2011, March 2012, March 2013 and March 2014. The records prior to September 2011 have been seized by Central Bureau of Investigation (CBI).
- ii) Divisional Offices of WCR and SWR - Allocation/Allotments made by Railway Divisional Authorities for all the quarters during September 2008 to March 2014
- iii) Chakradharpur Division of SER and Khurda Road Division of ECoR<sup>8</sup> - All allotment data from 1 January 2011 to 19 May 2014 in respect of Chakradharpur Division and from 1 May 2011 to 19 May 2014 in respect of Khurda Road Division.

### d) Excise Returns and Annual Accounts of consignees

Out of total 303 consignees, Excise Returns pertaining to 188 consignees and Annual Accounts of 52 consignees, as provided by Central Excise Department and Department of Company Affairs respectively were examined in audit. For this purpose, companies unloading less than 10 rakes during five years period under review were excluded altogether. Out of the remaining, many

<sup>8</sup> RAS has been implemented from 1 January 2011 in Chakradharpur Division of SER and from 1 May 2011 in Khurda Road Division of ECoR

companies were common as those were unloading iron ore on unloading points of more than one Zonal Railways.

**e) Monitoring System**

To study the internal control system, monitoring and reporting, out of 97 loading points and 198 unloading points, 54 *per cent* of loading and unloading points were selected.

**1.10 Audit Methodology**

Audit studied the records in respect of assessment of Customers Rake Requirement<sup>9</sup> done by Executive Director of Rail Movement Kolkata, (EDRM/Kolkata) and other Divisional authorities, allocation plan generated in the Rake Allotment System/ by the Divisional authorities and allotment of rakes through RAS/manually were also examined.

Further, the documents submitted by various consignor/consignees while placing indents for allotment of rakes at loading points/to Sr. DCM office and at the time of delivery at the unloading points were examined to study the compliance to laid down provisions.

To assess the actual use of iron ore at manufacturing unit and their removal if any, for other than domestic use, the Excise Returns and Annual Accounts submitted by the consignee to the respective Government Departments were also collected and examined. While the Excise Returns for selected companies were collected from respective Excise Authorities, the Annual Accounts of these companies were collected from the Registrar of Companies, Ministry of Corporate Affairs, GOI and/or as available on their websites. The issues of monitoring and control mechanism in the field, Zonal Headquarters and Railway Board, supervision at various levels, training to staff and measures taken by railway administration for bringing about improvement in the system from time to time were also examined.

The reports for each Zonal Railway were issued to the Zonal Railways Administration and Exit Conferences was held with the Zonal Railways Administration by the Zonal Railway Audit Offices.

The review report was issued to Ministry of Railways in October 2014 and the reply received on 15<sup>th</sup> January 2015. Exit Conference with the Railway Board was held on 16<sup>th</sup> January 2015. Views of the Railway Board as contained in reply and stated during Exit Conference has been suitably incorporated.

**1.11 Acknowledgement**

We acknowledge the support and information/data provided by the Indian Railways during the course of audit. We also acknowledge support given by the Excise Authorities and Registrar of Companies towards collection of company-wise information.

<sup>9</sup> Assessment of monthly requirement of rakes for CBT, Priority C and WIS customers

## Statement-A

<i>Sample - Loading points</i>				
Name of the Zonal Railway	No. of loading points	No. of loading points examined in audit	Total no. of RRs issued during the review period from all the loading points at domestic rate (excluding RRs covered for the period 22 May 2008 to 31 March 2012 in the earlier report)	No. of RRs checked in audit
<i>SER</i>	51	37	64718	63380 <sup>10</sup>
<i>EcoR</i>	18	18	12108	10861 <sup>11</sup>
<i>SWR</i>	17	17	4393	4393
<i>WCR</i>	5	5	444	444
<i>SECR</i>	2	2	11500	11500
<i>WR</i>	2	2	41	41
<i>SR</i>	2	2	175	147 <sup>12</sup>
<b>Total</b>	<b>97</b>	<b>83</b>	<b>93379</b>	<b>90766</b>

Note : Fourteen loading points on SER were not covered in scope of Audit as these were very minor loading points where loading was not substantial.

<sup>10</sup> 261 RRs pertained to remaining 14 loading points, where total number of RRs during the period of review were less than 100 and not checked. 1077 RRS were not made available to audit.

<sup>11</sup> Remaining 1247 RRs not available.

<sup>12</sup> Remaining 28 RRs not traceable

## Statement-B

<i>Sample - Unloading points</i>				
Name of the Zonal Railway	No. of unloading points	No. of unloading points examined in audit	Total no. of RRs issued during the review period for all the unloading points at domestic rate	No. of RRs checked in audit
<i>SER</i>	46	28	43773	41343 <sup>13</sup>
<i>ECoR</i>	39	39	26776	26760
<i>SWR</i>	10	10	4226	4226
<i>WCR</i>	1	1	83	83
<i>SECR</i>	37	37	30512	30061 <sup>14</sup>
<i>WR</i>	6	6	290	290
<i>SCR</i>	18	18	1142	1142
<i>ER</i>	5	5	10478	10478
<i>NCR</i>	1	1	203	203
<i>ECR</i>	4	4	981	981
<i>NR</i>	5	5	118	112 <sup>15</sup>
<i>SR</i>	10	10	2461	2443 <sup>16</sup>
<i>CR</i>	13	13	1712	1597 <sup>17</sup>
<i>NER</i>	1	1	100	100
<i>KR</i>	2	2	269	269
<b>Total</b>	<b>198</b>	<b>180</b>	<b>123124</b>	<b>120088</b>

Note : Eighteen unloading points on SER were not covered in scope of Audit as these unloading points did not have substantial activity. As many as 97.53 per cent of total RRs received at unloading points were checked in all Zonal Railways (15).

<sup>13</sup> 2430 RRs pertained to remaining 18 unloading points, where total number of RRs during the period of review were less than 100 and not checked. 781 RRS were not made available to audit.

<sup>14</sup> Remaining 451 RRs not traceable/available

<sup>15</sup> Remaining 6 RRs not traceable

<sup>16</sup> Remaining 18 RRs not traceable

<sup>17</sup> Remaining 115 RRs not traceable

## Chapter 2

**(A) Irregular booking and delivery of ‘Iron Ore’ at Domestic Consumption Rate and results thereof**

**(B) Utilisation of Iron ore not consumed domestically**

**(C) Allocation and allotment of Rakes for Iron ore transport**

### 2.1 Customers eligible for Domestic Rate

The Dual Freight Policy (DFP) introduced in May 2008<sup>18</sup> entitled the manufacturers of Iron and Steel to avail benefit of payment of freight at domestic consumption rate subject to stipulations of the Policy. Subsequently manufacturers of Iron ore pellets and Cement were also included<sup>19</sup> in that category in July 2008 and June 2009 respectively. However, freight for transport of Iron ore pellets for export as well as Iron ore moved for pelletisation for export was to be charged at rate other than domestic consumption rate.

### 2.2 Freight rates applicable to iron ore traffic

Initially the transportation of Iron ore for domestic consumption was assigned Class 170 in May 2008; this was increased to Class 180 with effect from 13 October 2008 and the transportation of iron ore for ‘other than domestic consumption’ was assigned the higher Class of 200 X<sup>20</sup>. With effect from 6 June 2009, Railway Board revised<sup>21</sup> the freight to be charged on Iron ore traffic for ‘other than domestic use’, from Class 200 X to Class 180 plus a Distance Based Charge (DBC) which comprised of lump sum amount per Metric Tonne (MT) plus a percentage of basic freight rate (10 *per cent* to 125 *per cent* as per slab). The slab for charging DBC was fixed as follows:

<b>Table 2.1</b>	
<b>DBC for various distance slabs</b>	
<i>Distance slab(in KM)</i>	<i>DBC in terms of Percentage of Basic Freight Rate(BFR)</i>
0 to 200	125% of BFR + lump sum amount
201 to 300	90% of BFR + lump sum
301 to 400	75% of BFR + lump sum
401 to 500	45% of BFR + lump sum
501 to 600	25% of BFR + lump sum
601 to 700	10% of BFR + lump sum
More than 700	Only lump sum amount

The lump sum amount of ₹ 200 fixed initially, was increased from time to time, up to a maximum of ₹1600 till 05-03-2012. Subsequently it was reduced to ₹ 1125 from 06-03-2012 which remained unchanged till date (October 2014).

<sup>18</sup> vide Rate Circular No.24 of 2008

<sup>19</sup> Circular Nos. 30 of 2008 and 36 of 2009

<sup>20</sup> vide Rate Circular 54 of 2008

<sup>21</sup> vide Rate Circular No. 36 of 2009

### **2.3 Documents required to be submitted for availing freight rate for domestic consumption**

As per Rate Circulars issued by Railway Board for implementing Dual Freight Policy<sup>22</sup> for Iron ore transport, for availing freight rate applicable for domestic consumption, submission of verified copies of six documents<sup>23</sup> to the Station Master/Chief Goods Supervisor of loading points along with the indent for every allotment of rake was made mandatory for Iron and Steel manufacturers. However, in case of manufacturer having own Siding, the mandatory documents, except Monthly Excise Returns (MERs), were to be submitted only once i.e. at the time of Registration as one timer with the Divisional Railway Office. The MERs were to be submitted by such manufacturers every quarter. Non-one timer consignees were also required to submit Affidavit and Indemnity Note at unloading points before obtaining delivery in each case. Forwarding Note were required to be submitted along with each indent<sup>24</sup>. Affidavit and Indemnity Bond<sup>25</sup> were also to be submitted once by one-timers and with every indent by non-one timers. Further, if MER are not submitted every quarter by the consignee, it would lose eligibility of one time submission of documents.

For Pelletisation Units, all the prescribed documents were required to be submitted to the Station Master/Chief Goods Supervisor of loading points with indent for each booking irrespective of the condition whether party used own Sidings or other's Sidings.

Audit observed that in case of one time submission of documents no explicit direction has been given for re-submission of documents whose validity had expired to maintain the eligibility of one time submission of documents.

### **2.4 Consequences of non submission/ partial submission of documents and of submission of false /inaccurate misleading Documnets/ Indemnity Notes**

Submission of valid documents was a criteria to avail benefit of freight at domestic consumption rates. All traffic other than that meant for domestic consumption would be charged at higher freight rate. Hence, prior to issue of Railway Receipt/delivery of the consignment, Railway Administration was

<sup>22</sup> Rate Circular 24 of 2008 issued in May 2008 and Rate Circular 36 of 2009 issued in June 2009

<sup>23</sup> Industrial Entrepreneur Memorandum, Consent for Operation from State Pollution Control Board, Factory Licence, Certificate of Registration under Contract Labour Act, Central Excise Registration Certificate and monthly Excise Returns.

<sup>24</sup> Forwarding Note is attached to the mandatory documents declaring that Iron ore transported is meant for domestic consumption.

<sup>25</sup> An Affidavit certifying that the iron ore booked is meant for domestic consumption is required to be submitted at both the loading and unloading points. An Indemnity Note by the consignee to indemnify the Railway against mis-declaration of export iron ore as domestic iron ore for availing a lower freight rate or any other misuse is to be submitted. These documents are required to be submitted once in the Divisional Office by manufacturer having own siding and at the time of registration of each indent for wagons and taking delivery to the Station Master/Chief Goods Supervisor of loading points/unloading points by manufacturer utilising other than own Siding.

required to satisfy themselves that all the required documents have been submitted by the consignor/consignee. Railway receipt was to be issued only in the name of the consignee in respect of whom the prescribed documents were submitted by the consignor to Railway. Also, the delivery of goods so booked was only to be made to the consignee mentioned on the Railway Receipt (RR). Non-submission/ partial submission of documents, submission of false /inaccurate, misleading documents while availing freight meant for domestic consumption of Iron ore was to result in the following:

- Failure to submit any of the prescribed excise-related documents by the one timers would result in disqualification from eligibility of the one-time submission of documents. In such case the manufacturer will be required to submit all documents at the time of registration of each indent at loading points in order to avail freight rate for domestic consumption.
- Partial submission /non-submission of documents or submission of inaccurate, false and misleading Indemnity Note will result in charging freight at Class 180 plus Distance Based Charge (consisting of lump sum amount plus a percentage (as per distance slab) of Basic Freight Rate as per slab and recovery of undercharge will be made.
- As per provisions of DFP<sup>26</sup> if it is detected at any stage that the endorsement mentioned in the Forwarding Note<sup>27</sup> and/or Affidavits were false, inaccurate or misleading, a penalty for mis-declaration would be imposed at the rate of four times of the freight chargeable. Such consignors and consignees would be blacklisted for a period of three years.

### **2.5 Irregularities in booking of Iron ore**

Audit reviewed the systems of notification of consignees having their own siding, for one time submission of documents and for the submission of prescribed documents by consignees at the selected loading and unloading points over Zonal Railways. The review revealed that:

On various occasions, though consignees did not submit some or all documents or submitted invalid documents, to the respective Railway Authorities<sup>28</sup>, Railway Authorities booked Iron ore charging freight at domestic consumption rate, leading to evasion of freight on large scale. In many cases, Forwarding Note and Affidavit were submitted by the consignees with inaccurate and misleading endorsement. These were fit cases to attract penalty as per the prescribed provisions. The Audit findings in this regard at

<sup>26</sup> Railway Board's instructions (May and July 2008)

<sup>27</sup> Every person entrusting any goods to Railway for carriage should execute a Forwarding Note in the specified form. The consignor shall be responsible for the correctness of the particulars furnished and shall indemnify the Railway station against damage suffered by reason of the incorrectness or incompleteness of the particulars in the Forwarding Note (Clause No. 64 of Railways Act, 1989)

<sup>28</sup> Chief Goods Supervisor/Chief Goods Clerk/ Sr. DCM



Railway Divisions and selected loading, unloading points are exhibited in Table below:

Table 2.2 - Summary position of audit findings						
Details	Loading points				Unloading points	
	RRs examined - 90766 Irregularities observed (RRs) – 12425				RRs examined <sup>29</sup> - 120088/20516 Irregularities observed (RRs) - 15889	
	Non-submission of documents	Partial submission of documents	Submission of invalid documents	Invalid Affidavit/ Forwarding Note	Non-submission/partial submission of Indemnity Note and/or Affidavit	Submission of invalid Affidavit/ Indemnity Note <sup>30</sup>
No. of consignees	225	218	49	205	340	150
No. of rakes	2079	5083	190	5041	9943	1251
Freight Evasion (₹ in crore)	957.76	2309.06	108.42	--	4100.72	407.89
Penalty (₹ in crore)	--	--	--	10582.68	--	830.04

Non-submission, partial submission and submission of invalid documents resulted in freight evasion of ₹ 7883.85 crore and penalty of ₹ 11412.72 crore. The details are discussed in the succeeding paragraphs.

### 2.5.1 Non submission of documents at loading points

Audit test-check of 90766 RRs at 83 selected loading points in seven Zonal Railways revealed that in respect of 225 consignees, who booked iron ore by themselves or through their agencies, Railway Authorities<sup>31</sup> allowed booking of 2079 rakes over four<sup>32</sup> Zonal Railways (SER, ECoR, SWR and SECR) charging freight at domestic rate even though none of the prescribed documents were submitted by these consignees.

Table 2.3 Details of non-submission of documents by consignees										
Zonal Railway	where consignees booked iron ore to other than their own siding					where consignees booked iron ore to their own siding				Total
	SER	ECoR	SWR	SECR	Total	SER	ECoR	SWR	Total	
1	2	3	4	2	5	6	7	8	9	10
No. of consignees	132	43	8	2	185	17	22	01 <sup>33</sup>	40	225
No. of rakes	1063	264	25	7	1359	362	71	287	720	2079
Freight Evasion (₹ in crore)	378.47	159.58	13.14	3.61	554.80	169.27	63.60	170.09	402.96	957.76

A check of records pertaining to authorisation<sup>34</sup> in respect of the consignees booking Iron ore to their own Sidings revealed that -

<sup>29</sup> Overall audit checked 120088 RRs at unloading points out of which, 20516 RRs pertained to non-one timers or one-timers who defaulted in submission of documents and thus became non-one timers.

<sup>30</sup> Submission of invalid Indemnity Note resulted in short levy of freight and submission of invalid Affidavit attracted penalty

<sup>31</sup> Chief Goods Clerk/Chief Goods Supervisor

<sup>32</sup> No cases were found in remaining three Zonal Railways (WR, WCR and SR)

<sup>33</sup> Though M/s BMM Ispat Ltd. booked consignments for their own siding, as the company has a pelletization unit, they have to submit all the required documents to the station concerned for each and every rake separately on the basis of Paragraph 5 of Rate Circular No.



- In SER, out of 362 RRs, in respect of 302 RRs consignees, Chief Goods Clerk/Chief Goods Supervisor allowed booking at domestic rate to consignees treating them as one-timers even though, they were not notified by Sr. DCM as one-timers. They did not submit required documents at loading points.
- In respect of remaining 60 RRs, consignees lost status of one timers due to expiry of validity of one or more documents, such as factory license, Certificate of Labor Registration or default in submission of Monthly Excise Returns on quarterly basis. However, there were delays in denotification of consignees by Sr. DCM. Due to this consignees continued to avail benefits admissible to one timers.
- In ECoR, in respect of 71 RRs consignees neither approached Sr. DCM for registration as one timers nor submitted documents at loading points/ Divisions.

Acceptance of indents without obtaining prescribed documents from 225 consignees booking to their sidings/ other than their own sidings and booking rakes at domestic rates by Chief Goods Supervisor/Chief Goods Clerk/ Sr. DCM, led to freight evasion of ₹ 957.76 crore during the period from May 2008 to September 2013 in terms of Railway Board's Rate Circular. Zonal Railway wise list of consignees along with number of rakes in respect of which requisite documents were not submitted is given in *Annexure III (a) and III (b)*.

### 2.5.2 Partial submission of documents at loading points

Audit test-check of 90766 RRs at 83 selected loading points in seven Zonal Railways revealed that in respect of 218 consignees who booked Iron ore by themselves or through their agencies, charging of freight at domestic consumption rate was allowed by Railway authorities<sup>35</sup> while booking 5083 rakes over five<sup>36</sup> Zonal Railways (SER, ECoR, SWR, WCR and WR) even though submission of documents by these consignees was partial. The details of documents that were not submitted are shown in Table below:

<b>Description of documents required</b>	<b>Consignees booking iron ore to other than their sidings</b>		<b>Consignees booking iron ore to their own sidings</b>	
	<b>No. of consignees</b>	<b>No. of RRs in respect of which documents were not submitted</b>	<b>No. of consignees</b>	<b>No. of RRs in respect of which documents were not submitted</b>
<b>1. Industrial Entrepreneur Memorandum (IEM)</b>	63	341	8	47
<b>2. Consent of Operation (CFO)</b>	71	280	8	67

<sup>36</sup> of 2009, but this was not done and rakes were booked at domestic rate without submitting any documents at loading points.

<sup>34</sup> in office of Sr.DCM of the concerned Divisions

<sup>35</sup> Chief Goods Clerk/Chief Goods Supervisor

<sup>36</sup> No cases were found in remaining two Zonal Railways (SECR and SR)

3. Factory License (FL)	72	283	8	64
4. Certificate of Registration under Contract Labour Act (CLA)	75	338	8	46
5. Central Excise Registration Certificate (CERC)	61	254	8	46
6. Monthly Excise Return (MER)	131	558	18	3839
7. Affidavit	108	446	14	3930
8. Indemnity Note/Bond	90	418	18	3984

Acceptance of partial documents and allotting rakes and booking iron ore at domestic rates by Chief Goods Supervisor/Chief Goods Clerk/ Sr. DCM, led to freight evasion of ₹ 2309.06 crore during the period from May 2008 to September 2013 in respect of consignees booking iron ore to their own sidings and consignees booking iron ore to other than their sidings, together. The Zonal Railway wise details are given below:

Table 2.5											
Details of partial submission of documents by consignees											
Zonal Railway	Consignees booking iron ore to other than their sidings						Consignees booking iron ore to their own sidings				Total
	SER	ECoR	SWR	WCR	WR	Total	SER	ECoR	SWR	Total	
No. of consignees	156	32	4	1	1	194	22	1 <sup>37</sup>	1 <sup>38</sup>	24	218
No. of rakes	829	107	17	39	43	1035	4013	13	22	4048	5083
Evasion of freight (₹ in crore)	357.20	53.96	8.92	17.77	18.24	456.09	1839.13	2.19	11.65	1852.97	2309.06

Zonal Railway wise list of consignees along with number of rakes in respect of which requisite documents were partially submitted is given in **Annexure IV (a) and IV (b)**.

### 2.5.3 Submission of invalid, inaccurate, false documents at loading points

Test-check by audit at selected loading points revealed that the documents submitted by 49 consignees (either booking Iron ore to their own Sidings or other than their own Sidings) over four<sup>39</sup> Zonal Railways (SER, ECoR, SWR and WCR) had deficiencies. The deficiencies in the documents included cases such as Monthly Excise Returns submitted for earlier period than that required, Consent of Operation (CFO) not cleared as the case is *subjudice*, consignee name manually corrected etc. The documents in which the deficiencies were observed and number of rakes booked (RRs) with such deficient documents are shown in the Table below:

<sup>37</sup> Though this consignee booked Iron ore to own siding, it was not notified by Sr.DCM. Also in respect of 13 rakes partial documents at loading points were submitted.

<sup>38</sup> M/s BMM Ispat Ltd. booked consignments for their own siding. As the company has a pelletization unit, they were required to submit all the required documents to the station concerned for each and every rake separately as per Paragraph No. 5 of Rate Circular No. 36 of 2009. This was not done and rakes were booked charging freight at domestic consumption rate.

<sup>39</sup> No such cases were found in the remaining three Zonal Railways (SECR, WR, SR)

Name of the requisite documents	No. of consignees	No. of RRs in respect of which documents submitted were deficient
1. Industrial Entrepreneur Memorandum (IEM)	9	25
2. Consent of Operation (CFO)	14	46
3. Factory License (FL)	10	38
4. Certificate of Registration under Contract Labour Act (CLA)	14	87
5. Central Excise Registration Certificate (CERC)	2	2
6. Monthly Excise Return (MER)	9	17
7. Indemnity Note/Bond	35	73

Audit observed that railway booked 190 rakes on the basis of these documents and allowed transportation at domestic consumption rate, which resulted in freight evasion of ₹ 108.42 crore as detailed below:

Zonal Railways	SER	ECoR	SWR	WCR	Total
No. of consignees	26	21	1	1	49
No. of rakes	70	75	1	44	190
Freight Evasion(₹ in crore)	37.84	45.10	0.62	24.86	108.42

Zonal Railway wise list of consignees along with number of rakes in respect of which documents submitted were invalid is given in *Annexure V (a)*.

#### 2.5.4 Imposition of Penalty

Railway Board's instructions dated May and July 2008 stipulated imposition of penalty at the rate of four times of the freight, if it was detected at any stage that the endorsement in the Forwarding Note and/or Affidavits was inaccurate/false/misleading.

Test-check by audit at selected loading points revealed cases involving deficiencies attracting imposition of penalty<sup>40</sup> at four times of the chargeable rate for mis-declaration. The discrepancies included cases such as Affidavit without RR numbers and/or dates or with dates much earlier than or after RR date, signature of deponent not present in affidavit, Forwarding Note not endorsed for domestic use etc. The Zonal Railway wise number of rakes at selected loading points over three<sup>41</sup> Zonal Railways (SER, ECoR and SWR), where Affidavit and/or Forwarding Note submitted were inaccurate is given below:

Zonal Railway	Both Forwarding Note and Affidavits		Affidavit		Forwarding Note		Total	
	No. of RRs	No. of consignees	No. of RRs	No. of consignees	No. of RRs	No. of consignees	No. of RRs	No. of consignees
ECoR	0	0	109	25	0	0	109	25
SER	142	61	464	103	4325	128	4931	179
SWR	0	0	1	1	0	0	1	1
Total	142	61	574	129	4325	128	5041	205

<sup>40</sup> RC 95 of 2006 dated 8.11.2006

<sup>41</sup> No cases were found in remaining Zonal Railways (SECR, WCR, WR, SR)

As the information furnished was inaccurate, false or misleading in these cases, a penalty of ₹ 10582.67 crore at four times the chargeable rate was leviable in respect of these 5041 RRs. These inaccuracies had not been detected by railway administration. The Zonal Railway wise details are given below:

<b>Table 2.9</b>				
<b>Zone wise details of penalty</b>				
<b>Zonal Railways</b>	<b>SER</b>	<b>ECoR</b>	<b>SWR</b>	<b>Total</b>
<i>No. of consignees</i>	179	25	1	205
<i>No. of rakes</i>	4931	109	1	5041
<i>Leviable penalty (₹ in crore)</i>	10121.33	459.18	2.16	10582.67

Zonal Railway wise number of RRs where consignees submitted invalid documents are given in *Annexure V (b)*.

## **2.6 Audit findings at unloading points**

### **2.6.1 Non submission/partial submission of documents at unloading points**

The consignees booking iron ore to other than their own sidings and consignees booking iron ore to their own sidings, but who did not have one timer status were required to submit two documents (Affidavit and Indemnity Note) at unloading point. If material was to be delivered to the authorized agent, the consignee was required to submit proper authorisation letter issued by the Company.

In this regard, Audit checked 120088 RRs at 180 unloading points over 15<sup>42</sup> Zonal Railways. Of these, in respect of 20516 RRs consignees were required to submit Affidavit and Indemnity Bond at unloading points. 10539 RRs of these pertained to non-one-timers, and remaining 9977 RRs pertained to consignees who booked iron ore to their own sidings, but did not have one time timer status. Audit observed that out of 20516 RRs, in 15889 RRs either Affidavit or Indemnity Note or both were not submitted at unloading points, or documents submitted were found deficient. These 15889 RRs included 4695 RRs<sup>43</sup> in respect of which non-submission, partial submission or submission of invalid document was also noticed at respective loading points. Zonal Railway wise non-submission/partial submission/invalid submission of Affidavit and/or Indemnity Note in respect of the remaining 11194 RRs at unloading points is shown in table below:

<sup>42</sup> SER, SWR, WR, SCR, ER, NCR, ECR, NR, SECR, CR, NER, WCR, SR, ECoR and KR

<sup>43</sup> CR-165, ECoR-211, ER-10, KR-9, NER-1, NR-1, SECR-172, SER-3864, SWR-251, WR-11

Zonal Railways	Total no of RRs checked	Both Indemnity Note and Affidavit not submitted	Indemnity Note not submitted	Affidavit not submitted	Submission of invalid Indemnity Note	Submission of invalid Affidavit	Total nos. of rakes
CR	1597	62	277	3	4	24	370
ECoR	26760	193	191	3	74	57	518
ECR	981	0	0	0	0	0	0
ER	10478	13	176	7	561	25	782
KR	269	4	0	17	139	38	198
NCR	203	0	0	0	0	0	0
NER	100	76	0	0	0	0	76
NR	112	10	0	82	1	0	93
SCR	1142	384	0	0	0	0	384
SECR	30061	1895	769	4	7	23	2698
SER	41343	4846	489	11	16	208	5570
SR	2443	35	78	0	0	0	113
SWR	4226	83	0	0	0	0	83
WCR	83	68	0	0	0	0	68
WR	290	77	90	0	69	5	241
<b>Total</b>	<b>120088</b>	<b>7746</b>	<b>2070</b>	<b>127</b>	<b>871</b>	<b>380</b>	<b>11194</b>

As can be seen from the Table above, of the remaining 11194 RRs,

- in 7746 RRs, both Affidavit and Indemnity Note were not submitted at unloading points,
- in 2070 RRs, Indemnity Note were not submitted and
- in respect of 127 RRs, Affidavits were not submitted.
- in 871 RRs Indemnity Notes submitted were invalid/deficient.

Non-submission/partial submission of these two documents and invalid submission of Indemnity Note resulted in freight evasion ₹ 4508.61 crore.

- In respect of remaining 380 RRs Affidavit submitted was deficient/invalid, which attracted penalty of ₹ 830.04 crore.

By allowing delivery of the consignments despite non submission/partial submission/submission of invalid documents, which was in violation to the conditions laid down in the Rate Circulars, railway administration allowed freight evasion of ₹ 4508.61 crore in respect of 10814 RRs. In view of the inaccuracies in the submitted documents (affidavit) in respect of 380 RRs, a penalty of ₹ 830.04 crore would be leviable.

Zonal Railway wise number of RRs where consignees did not submit/partially submit/submitted invalid Affidavit and/or Indemnity Note is given in *Annexure VI (a), VI (b) and VI (c)*.

## 2.7 Non-submission/partial submission of documents by SAIL

It was noticed in audit that Steel Authority of India Limited (SAIL), a Public Sector Undertaking having its own captive mines as well sidings for loading

and unloading of iron ore did not comply with rules and failed to submit required documents relevant to consignees having one timer status. Despite of this Railway Administration did not de-notify SAIL from one timer status. Audit observed that SAIL did not submit any documents in respect of 1184 RRs and submitted partial documents in respect of 7773 RRs at loading points and 1256 RRs at unloading points. This attracted higher freight rate which the Railway Administration fail to realised, leading to under charge of freight to the tune of Rs. 4838.80 crore<sup>44</sup>. In respect of two RRs, an amount of ₹ 5.45 crore was also chargeable towards penalty due to submission of deficient Affidavit.

### **2.8 Iron ore transported availing freight at ‘domestic consumption’ rate but not used for domestic consumption**

As stipulated in the Rate Circulars domestic rate is applicable for iron ore used for production of Iron and Steel etc. at the specified manufacturing units. As such any unauthorised diversion of it or unauthorised removal from the manufacturing units detected subsequently by railway administration would have attracted penalty. This is because the booking is done at domestic rate on the basis of the endorsement given in the Forwarding Note and the assurance given in the Affidavit that the iron ore transported is meant for use at the manufacturing unit.

Audit test checked the documents to see whether there were any unauthorised diversions/short reporting of iron ore booked at domestic rate in the excise Returns or there were any unauthorised removal of it from manufacturing units. For this Audit compared information regarding quantity transported by rail at domestic rate as per CRIS data, use and removal as such from manufacturing units of some of the selected consignees with the aid of Excise Return ER 6/ER 4 (collected from Central Excise Department) and information on use of raw material incorporated by these consignees in their Annual Accounts (collected from Department of Company Affairs). The study revealed the following:

#### **2.8.1 Short Reporting and non use of iron ore transported by Rail at domestic rate at manufacturing unit**

Audit examined Excise Returns in respect of 188<sup>45</sup> Iron and Steel Manufacturing Units out of 303 consignees, as could be collected from Central Excise Department. The total quantity of ‘Iron ore’ transported by Rail at domestic consumption rate by these 188 Consignees<sup>46</sup> was obtained from CRIS data and the same was compared with the corresponding figures of

<sup>44</sup> For 1184 RRs ₹385.76 crore, for 7773 RRs Rs.4106.88 crore & for 1256 RRs ₹ 346.16 crore

<sup>45</sup> SER-46, SECR-37, ECoR -22, SWR-10 , WR- 10 , WCR-1, SR-5, NER-1, CR- 10, KR-2, NCR-2, ECR-16, ER-13, NR-2 and SCR-11

<sup>46</sup> SER-46, SECR-37, ECoR -22, SWR-10 , WR- 10 , WCR-1, SR-5, NER-1, CR- 10, KR-2, NCR-2, ECR-16, ER-13, NR-2 and SCR-11



receipt of 'Iron ore' as available in the Excise Returns (ER 6/ER 4)<sup>47</sup> submitted by consignees to Central Excise Department. It was observed that:

- The quantity shown as received in Excise Returns by the consignees was less than the quantity transported by rail by 71.22 lakh MT in case of 61 Iron and Steel Manufacturing Units. This was an indicator that the quantities booked and transported at freight rate applicable for domestic consumption were diverted for third party trading/export.
- Out of 61 consignees, audit revealed that 48 consignees had failed to submit prescribed documents - Monthly Excise Returns (7669 RRs) and two legal documents viz. Indemnity Note (7918 RRs) and Affidavit (7988 RRs) while booking 8480 rakes. Though these 48 consignees failed to submit required documents, they were allowed to transport Iron ore at domestic consumption rates by concerned Railway Administration. Consignee wise details are given in *Statement C*.

The above indicates that by not checking the Excise Returns of the consignees, Railway Administration failed to assess the quantity of iron ore short reported and not used for domestic purpose, thereby facilitating irregular transport of iron ore at domestic consumption rates. Diversion of iron ore which was transported at domestic consumption rate, before entering the factory premises attracted a penalty of ₹ 5095.97 crore which was not recovered (*Annexure VII*).

### 2.8.2 Wide variations in percentage of removal of iron ore fines

EDRM, Kolkata in July 2008, suggested Railway Board for giving additional allocation to the extent of 25 per cent to compensate for fines generation in the process of crushing iron ore lump for getting the specified size for use in furnace. But, it was required to be done only after verification of the crushing arrangements and process inside the Plants premises of the consignees. It was also stipulated that the normative requirement of 1.7 times was not to be changed. Railway Board accepted the suggestions of EDRM, Kolkata in July 2008 and thus, recognised a limit of 25 per cent for the generation of iron ore fines, out of total quantity of Iron ore booked and transported by rail at freight charged at domestic consumption rate. However, audit observed that Railway Board did not consider these suggestions while framing the Rate Circular 36 of May 2009 and did not lay down any ceiling for residual/ left over quantity of iron ore fines.

Further, this significant clause allowing the left over /residual iron ore fines for export out of the iron ore carried at domestic rate without any limit having financial repercussion was added to the Rate Circular without referring the issue to appropriate technical authority<sup>48</sup>. Audit observed that

<sup>47</sup> ER 4 depicts annual financial information regarding stock position including purchase and consumption of raw materials and ER 6 depicts monthly receipt and consumption of principal inputs and finished excisable goods.

<sup>48</sup> Ministry of Steel, Government of India

- (i) Scrutiny of Excise Returns of 188 manufacturing units located in 15 Zonal Railways<sup>49</sup> as collected from Central Excise Department showed that 43 consignees removed 38.16 lakhs MT of 'Iron ore' from the factory premises. out of the quantities booked and transported at domestic consumption rate by rail alone. Of these 43 consignees, 23 consignees, removed 8.79 lakh MT of 'Iron ore', in excess of 25 *per cent* of receipt by rail. List of these 23 consignees is given in **Annexure VIII**. The percentage of removal was 90 to 100 *per cent* in case of three<sup>50</sup> consignees in some years.
- (ii) Further, the manufacturing units having Pellet or Sinter Plants are able to use the generated fines in the blast furnace by converting the fines into pellet/sinter. As such, removal of iron ore fines should not have been allowed to them. However, it was not stipulated in the Rate Circular.
- (iii) Removal of lump and fines from the factory premises could have been checked by assigning separate commodity codes for iron ore fines and iron ore lumps respectively. A separate commodity code was, however, prescribed (July 2013) belatedly for lump and fines. But Audit observed that the same is not implemented fully.
- (iv) In FOIS data, unique identification code for each consignor is also essential for deriving correct information of bookings of Iron ore made by each consignee, which was not done.

Railway Board during the Exit Conference (January 2015) stated that as mixed rakes consisting of both iron ore lump and fines could be loaded from the mines and there was no difference in rates for lumps and fines, it was not possible to strictly monitor loading of lumps and fines. Their argument is not valid. If Railways had identified manufacturer by giving unique identification code to all consignees who were not in a position to use iron ore fines due to absence of Pelletisation Plant /Sinter Plant but were indenting rakes for carrying iron ore fines, this could have been the first step towards verification of end use of iron ore transported at domestic rate.

As such, removal of Iron ore from manufacturing units beyond permissible limit of 25 per cent was *prima facie* irregular and it would have been appropriate for Railways to impose penalty for irregular removal (beyond permissible limit) of 'Iron ore'.

Thus, failure of Railways to ensure submission of complete and valid documents by Iron & Steel manufacturing consignees during the period May 2008 to September 2013 resulted in freight evasion of ₹ 7883.85 crore. In view of the inaccuracies/misleading or false information in the documents submitted, a penalty of ₹ 11412.72 crore was also leviable on various defaulting consignees. Non-submission/partial submission/submission of invalid documents in respect of SAIL resulted in short charging of freight of ₹

<sup>49</sup> SER-46, SECR-37, ECoR -22, SWR-10 , WR- 10 , WCR-1, SR-5, NER-1, CR- 10, KR-2, NCR-2, ECR-16, ER-13, NR-2 and SCR-11

<sup>50</sup> Maheswary Ispat Limited, SPS Steel and Rolling Mills Limited and Rai Mata Ispat India Limited



4838.80 crore besides a penalty of ₹ 5.45 crore on account of submission of invalid affidavits. Further, permission for removal of Iron ore without prescribing upper ceiling limit for Iron ore fines, non-enforcement of use of separate codes for 'Iron ore lumps' and 'Iron ore fines' gave scope of large scale and unquestionable removal of 'Iron ore fines' from manufacturing unit for sale or export.

Railways also failed in noting the details of removal given in the ERs of these consignees to trace the cases where 'Iron ore' transported by rail at 'domestic consumption' rate was not put to domestic use, thereby resulting in attraction of penalty of ₹ 5095.97 crore in respect of 61 consignees, as a result of short reporting of 'Iron ore' in ERs.

Railway Board stated (January 2015) that Railways did not/does not have any obvious in-built mechanism for ascertaining the end-use to which the Iron ore was ultimately put after its delivery had been taken by the consignee at the designated destination station. Moreover, it was the Railways which first detected the cases of freight evasion.

Railway's contention is not acceptable as they did not use the documents submitted by the consignees as per the stipulated requirements. Also the documents prescribed by the Railways such as ERs contained information viz. manufacturing capacity, quantity of iron ore received, used and removed from manufacturing units; essential to establish the applicability or otherwise of lower rate of freight for domestic producers. Thus, prescribing submission of documents without a stipulation of checks of relevant information readily available with them makes them meaningless. In regard to Ministry's claim that it was the Railway which first detected the cases of freight evasion, it is stated that the issue of allowing concessional rates for transportation of iron ore, despite submission of incomplete Affidavit/Indemnity Note at Goods Shed, Bhaga in SER was raised in September 2009 by Audit. After that only, Railway Administration issued Demand Notice against M/s Rashmi Metaliks in August 2011 and to other 16 defaulting consignees during the period September 2012 to March 2013. Further, in spite of the fact that Railway Board was well aware of the weaknesses/lapses in implementation of the policy, Railway Board had not issued any detailed guidelines to arrest the weaknesses /lapses in implementation (January 2015).

## **C Allocation and Allotment of Rakes for Iron ore transport**

### **2.9 Assessment, allocation and allotment of rakes for Iron ore traffic**

In the context of movement of iron ore, the significance of allotment of rakes cannot be overemphasised, considering the fact that the IR has shortage of rakes vis-à-vis demand. Therefore, it is required that rake allocation and allotment is done judiciously and in a manner that unscrupulous consignees are not able to misuse them. There is a system of assessment of requirement of rakes for customers belonging to various categories. Thereafter, allotment of rakes is done against indents placed by the customers.

For the purpose of allotment of rakes, the customers have been divided in four categories. The consumers are assigned preference/priority in that order. The characteristics and priorities/preferences assigned to these categories are given below.

- a) **Central Board of Trade (CBT) Category** – This Category covers customers like Integrated Steel Plants with a production capacity of one Million Tonne Hot Metal (Molten pig iron) and having their own private siding<sup>51</sup>. For CBT Category, Railways are required to make all efforts to fulfil the programmed allotments of rake.
- b) **Wagon Investment Scheme (WIS) category** – This category covers customers who have joined the Wagon Investment Scheme<sup>52</sup>. Railways are required to make all efforts to load all the mandatory number of rakes which are contractually agreed upon.
- c) **Priority C** – Priority C category covers those consignees which have the Plant with Steel producing capacity of 0.50 million tonne i.e. requiring five rakes of 'Iron ore' per month. Railways are required to make all efforts to fulfil the programmed allotments of rakes. While assessing rake requirement, the quantity of 'Iron ore' used for production at the manufacturing unit in the previous three months as mentioned in Excise Returns (ERs) excluding the immediate preceding month of the quarter under consideration is kept in view besides meetings held with the customers. The quarterly assessed requirement is communicated to the concerned Authorities of the Zonal Railway<sup>53</sup>, so as to allot rakes accordingly.
- d) **Priority D** – This category covers all other manufacturers who do not fall under any of the above mentioned three categories. The production by the customers belonging to this category would be less than 0.50 million tonne and requirement of wagon rakes, less than five per month. In this category, the customers are not covered under 'Programmed Traffic' and hence, no assessment is done for them. Thus, neither any rakes are specifically allocated in advance to them nor any prior assurance given. Their requirement is met after meeting the requirement of other three categories.

However, the concept of Oldest Day of Regulation (ODR) has been evolved by Railway Board to extend the benefit of rake availability to the Priority D customers. Under this concept, two days in each week are designated as ODR days, on which allotment is done on the basis of seniority of the indent, irrespective of the category of customers.

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<sup>51</sup> This category at present includes Steel Authority of India Ltd (SAIL), Rashtriya Ispat Nigam Ltd. (RINL), Tata Steel Ltd. (TISCO), Neelachal Ispat Nigam Ltd. (NINL) and Jindal Steel and Power Ltd.

<sup>52</sup> The scheme was introduced in 2005, wherein customers investing in Railway wagons will be assured of supply of a guaranteed number of rakes every month based on the number of rakes procured and the turn round of the type of wagons with 10% concession in freight.

<sup>53</sup> Chief Operations Manager and Divisions (Sr. Divisional Operations Manager)

For SER, ECoR and SECR, in case of customers belonging to categories other than Priority D, the monthly requirement of rakes is assessed manually every quarter by Executive Director Rake Movement of Railway Board (EDRM), Kolkata. In other Zonal Railways, it is assessed by the concerned Commercial Authorities of Zonal Railways.

At loading points, after the receipt of indent for allotment of rakes, the allotment is made manually, except in Chakradharpur (CKP) and Khurda Road (KUR) Division of SER and ECoR, where allotment is made through computerised Rake Allotment System (RAS) on the basis of rakes allocated by EDRM, Kolkata, or concerned Sr. DCM, based on indent received, availability of rakes, and priorities and satisfaction level prescribed for each category of customer and the ODR policy prescribed by Railway Board besides loading capacity, unloading capacity and route capacity. Relevant information is obtained from other modules of FOIS and the factors mentioned above are taken into consideration through inbuilt logic programme.

### **2.9.1 Deficiencies in rake allocation and allotment**

Audit studied the procedure for assessment of the requirement of rakes, allocation and allotment of rakes in five Zonal Railways viz. SER, SECR, ECoR, SWR and WCR. It was noticed that -

- Although the allotment of rakes to Priority D customers was considerable in size, there was no check of use of 'Iron ore' by the consignees for the production of Iron and Steel at their manufacturing units before allocations/allotments of rakes. This is a serious system weakness fraught with risk of misuse. Study of allotment of rakes given to this category in two major loading point Divisions of IR i.e. Chakradharpur Division of SER (from January 2011) and Khurda Road Division of ECoR (from May 2011) revealed that the *percentage* of rakes allotted to the category D customers was *24 per cent to 33 per cent* in case of CKP and *63 per cent to 83 per cent* in case of KUR of total number of rakes allotted.
- Though Priority C customers got assured allocation of rakes consignees showed an increasing preference to be categorised under Priority D rather than under Priority C. In SER, ten consignees<sup>54</sup> got themselves delisted from Priority C and joined Priority D customers during March 2013 to March 2014. It is indicative of the fact that for a customer it was easy to get adequate rakes under Priority D without proving the use of 'Iron ore' at manufacturing units.
- From November 2010 onwards Railway Board allowed<sup>55</sup> Priority C customers to place indents under Priority D subject to submission of requisite documents. This practice of accepting indents under both

<sup>54</sup> Rashmi Metaliks Limited, Atibir Industries, Euro Pratik ispat Pvt Ltd, Shyam Sel and Power limited Group, Mideast Integrated Steel, KIC Metaliks, Satya power and Ispat, Neo Metaliks, Maa Chinnamastika Group of Companies and MB Ispat Limited

<sup>55</sup> Railway Board's letter no. 2007/TT-III(S)/32/16 dated 16.11.2010

categories from same customers was fraught with risk as a customer who is not able to get rakes allotted under Priority C on the basis of data for use of 'Iron ore' can place indents under Priority D and get rakes allotted under that category, where there is no check of quantity of 'Iron ore' used.

- Two customers<sup>56</sup>, decided to withdraw themselves from Priority C in August 2012 and February 2013 respectively. However, requirement of assessment was continued to be done and allocations given to them treating as Priority C.
- Although application of a customer<sup>57</sup> for getting themselves delisted from Priority C was accepted by EDRM on 1 June 2013, allocation of 15 rakes was done during June 2013 under Priority C.
- Allocation of rakes is done on the basis of the consumption of previous quarter by various customers. However, a test-check of allocation allotment of rakes revealed that customers were allotted rakes in excess of actual requirement based on the quantum of consumption during the previous quarter<sup>58</sup>, details of which are shown in the *Statement D*. All the consignees were found removing large quantities of iron ore from their manufacturing units which could have been sold /exported. First three companies of Statement D have also short reported to Excise Authorities the iron ore quantity booked at domestic rate by rail which could have also been sold/exported. The provisions for allotment of wagon rakes under this Category were deficient as a manufacturer with lesser production could get more rakes than required for lifting raw material without informing quantum of production and thereafter can misuse the received raw material.

### 2.9.2 Deficiencies in Rake Allotment System (RAS)

An analysis of the data from Rake Allotment System provided by CRIS and study of User Manual and documentation prepared by CRIS and detailed discussions held with concerned CRIS officials in New Delhi revealed the following:

- For allotment of rakes, timing of registration of indent is very crucial which is captured by the RAS from Terminal Management System (TMS) of Freight Operation Information System (FOIS). However, it was observed that the timing of registration of indents in TMS was being recorded manually by the TMS users<sup>59</sup>. As such, there remains a scope of altering ODR and extending undue benefit to customers.
- The allocation and allotment of rakes to all consignees of Category CBT and Priority C customers in Chakradharpur and Khurda Road Divisions

<sup>56</sup> M/s Shyam Sel and Power Limited and M/s Super Smelters in SER

<sup>57</sup> M/s Jai Balaji Industries Limited in SER

<sup>58</sup> Consumption of previous quarter has been taken from Excise Return whereas rake/weight allotted was taken from Rake Allotment System data.

<sup>59</sup> Chief Goods Supervisor and loading clerks

of SER and ECoR respectively is required to be made automatically by RAS. However, it was observed from the data provided by CRIS that out of 66745 allotments made during the period from 1 April 2011 to 19 May 2014, 13060 (19.57 per cent) allotment were made through manual intervention in RAS (Chakradharpur Division-21 per cent and Khurda Road Division 6.45 per cent) bypassing the inbuilt logic set in the RAS. Party-wise manual allotment of rakes through RAS during the period of review are given in **Statement E**. Manual allotment of rakes to such an extent at Railway Divisions where the allotment has been computerised may not be considered as a good practice as it can be misused.

- CBT consignees are given the highest priority for allotment of rakes. However, manual allotment was made in favour of one non-CBT customer<sup>60</sup> under CBT category in November 2012 which is irregular.
- Password is given for the loading point, which is used by all users posted at that point. Password thus allowed for the Group working on one loading point and not to individuals, is a weak logical access control.

Allotment of rakes through RAS by manual intervention for Priority C and D customers also indicated that there exists a risk of extending undue benefits to select customers bypassing all in-built checks in RAS such as Customer Rake Requirement, route capacity, priority, loading capacity of originating station, unloading capacity of destination station etc.

The above instances also illustrate that allocation/allotment of rakes was done without ascertaining the actual use of iron ore at manufacturing units.

When the issue of non-submission/partial submission/submission of invalid documents was raised with the Railway Board, they stated (January 2015) that the matter had been forwarded to Zonal Railways and since a large number of documents were to be collected and evaluated, it would take time. Railway Board also assured that the checks and balances would be strengthened.

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<sup>60</sup> Bothre Shipping Limited

**Statement C**

<b>Details of non submission, partial submission or deficient submission of documents by the Consignees, which also short reported iron ore in Excise Returns</b>											
<i>Name of the Company</i>	<i>Number of bookings/ RRs</i>	<i>IEM</i>	<i>CFO</i>	<i>Factory License</i>	<i>CLA Registration Certificate</i>	<i>CERC</i>	<i>Monthly Excise Returns</i>	<i>Affidavit</i>	<i>Indemnity Bond</i>	<i>Forwarding Note</i>	<i>Whether Demand notice issued by Railways</i>
<i>Adhunik Alloys Power Pvt Ltd</i>	22	5	14	18	13	9	11	10	11	1	
<i>Brahmaputra Metalics Ltd</i>	11	2	6	3	3	3	3	11	8	5	
<i>Bravo Sponge Iron Ltd.</i>	6	1	1	1	1	1	5	2	2	3	
<i>Dhanbad Fuels Ltd</i>	5	1	1	2	1	1	1	5	2	2	
<i>Divya Jyoti Sponge Iron (P) Ltd</i>	1	0	0	0	0	0	0	0	0	1	
<i>Eassar Steel Ltd</i>	103	7	7	8	91	7	10	16	18	8	Yes
<i>Electrosteel Steels Limited</i>	45	7	39	27	7	7	9	20	27	3	
<i>Gallant Ispat Ltd</i>	5	0	0	0	0	0	2	0	0	3	
<i>Haldia Steel</i>	14	0	1	1	1	1	1	9	2	5	Yes
<i>Howrah Gases Ltd</i>	42	3	9	9	9	9	10	34	34	4	
<i>Jai Durga Iron Pvt Ltd</i>	14	0	1	0	0	0	2	2	2	9	
<i>Jai Balaji Industries Ltd.</i>	131	55	59	59	58	58	103	106	96	8	
<i>Jindal Steel &amp; Power Ltd.</i>	3308	2	2	2	2	2	3306	3308	3307	2	
<i>K.I.C. Metaliks Ltd.</i>	18	0	0	0	0	0	2	13	11	6	
<i>M.B Ispat Corporation Ltd.</i>	1	0	0	0	0	0	0	1	0	1	Yes
<i>Maa Chinna Mastika Sponge Iron Ltd.</i>	2	0	0	1	0	1	0	1	0	2	Yes
<i>Maa Chinnamastika Cement &amp; Ispat Pvt Ltd</i>	5	0	1	1	1	1	1	4	2	2	
<i>Maithan Steel &amp; Power Ltd.</i>	10	0	0	0	0	0	3	6	1	3	
<i>Mark Steel Ltd.</i>	2	0	0	0	0	0	0	1	2	0	Yes
<i>Nav Durga Fuel Ltd.</i>	32	1	13	14	15	15	18	18	17	29	
<i>Neelachal Ispat Nigam Ltd.</i>	60	0	1	1	1	1	60	46	47	0	
<i>Prakash Industries Ltd</i>	380	184	196	194	195	192	210	330	286	35	
<i>Raimata Ispat (India) Pvt Ltd</i>	5	5	5	5	5	5	5	5	5	0	
<i>Ramgarh Sponge &amp; Iron Pvt Ltd</i>	5	3	3	3	3	3	4	4	3	1	
<i>Rashmi Ispat(P) Ltd</i>	7	0	0	2	0	0	0	3	5	4	Yes
<i>Rashmi Metalics Ltd.</i>	69	9	63	13	62	9	10	66	68	0	Yes
<i>Rishabh Sponge Pvt Ltd</i>	12	0	0	0	3	1	1	5	0	3	
<i>Rungta Mines. Ltd.</i>	19	4	17	6	17	6	6	19	16	1	
<i>Salasar Steel &amp; Power Ltd</i>	68	63	66	68	66	68	67	64	64	0	
<i>Satyam Iron&amp;Steelco.Pvt.Ltd.</i>	27	0	0	0	0	0	7	3	2	17	
<i>Satyam Smelters Pvt.Ltd.</i>	26	0	1	1	0	0	6	5	1	17	
<i>Shakambhari Ispat &amp; Power Ltd</i>	12	0	1	1	0	1	0	7	5	0	
<i>Shivam Iron &amp; Steel Ltd.</i>	11	0	0	1	0	0	4	6	3	1	
<i>Shree Gopal Govind Sponge (P) Ltd</i>	7	2	2	2	2	2	4	4	2	2	
<i>Shri Venkateshwar Iron &amp; Alloys India Ltd</i>	6	0	0	1	0	0	0	6	0	0	
<i>Sidhi Vinayak Metcom Ltd</i>	6	0	1	0	0	0	0	1	0	6	
<i>Singhal Enterprises Pvt Ltd</i>	139	78	130	130	108	108	107	85	133	7	
<i>Sunflag Iron And Steel Pvt Ltd</i>	106	0	0	9	9	0	20	93	88	8	
<i>Tata Steel Ltd.</i>	3542	435	3541	3541	3541	3541	3541	3542	3542	3541	

<b>Details of non submission, partial submission or deficient submission of documents by the Consignees, which also short reported iron ore in Excise Returns</b>											
<i>Name of the Company</i>	<i>Number of bookings/RRs</i>	<i>IEM</i>	<i>CFO</i>	<i>Factory License</i>	<i>CLA Registration Certificate</i>	<i>CERC</i>	<i>Monthly Excise Returns</i>	<i>Affidavit</i>	<i>Indemnity Bond</i>	<i>Forwarding Note</i>	<i>Whether Demand notice issued by Railways</i>
<i>Taylorolls Limited</i>	17	1	2	2	2	2	2	6	3	10	
<i>Vaswani Industries Limited</i>	1	1	1	1	1	1	1	1	1	0	
<i>Visa Steels Ltd.</i>	69	21	46	41	41	39	41	36	31	21	
<i>Vishal Sponge Pvt.Ltd.</i>	6	2	2	5	2	2	4	5	5	1	Yes
<i>Vision Sponge Iron Pvt.Ltd.</i>	41	10	20	19	20	18	25	24	11	9	
<i>Gopal Sponge and Power Private Limited</i>	32	31	32	31	32	29	31	27	28	0	
<i>Phil Ispat Private Limited</i>	1	0	0	0	0	0	0	1	0	0	
<i>Shivalaya Ispat and Power Private Limited</i>	8	8	8	8	8	8	7	8	8	0	
<i>Sri Bajrang Power and Ispat Limited</i>	21	19	19	19	19	19	19	19	19	5	
<b>Total</b>	<b>8480</b>	<b>960</b>	<b>4311</b>	<b>4250</b>	<b>4339</b>	<b>4170</b>	<b>7669</b>	<b>7988</b>	<b>7918</b>	<b>3786</b>	

*Statement D*

Statement showing the details of customers to whom rakes were allotted in excess of requirement						
S. No	Name of the firm	Quarter	Consumption in previous quarter (in MT)	Weight carried through rakes allotted in current quarter (in MT)	Excess allotment over consumption of previous quarter (in MT)	% of excess allotment
1	Rashmi Metalics Ltd.	April 11 - June 11	6184	310760	304575	4925
		July 11 - Sept 11	10045	157208	147162	1464
		Oct 11 - Dec 11	37125	76776	39650	106
		Jan 12 - March 12	67852	201080	133227	196
2	Rashmi Ispat Ltd.	April 11 - June 11	16457	25592	9134	55
		July 11 - Sept 11	8745	25592	16846	192
		Oct 11 - Dec 11	8770	25592	16821	191
		Jan 12 - March 12	8918	40216	31297	350
3	Mark Steel Ltd.	April 12 - June 12	18408	69464	51056	277
		July 12 - Sept 12	19920	32904	12984	65
		Oct 12 - Dec 12	0	29248	29248	--
		Jan 13 - March 13	11489	40216	28727	250
4	SPS Steel & Rolling Mills Ltd.	April 13 - June 13	0	25592	25592	--
		July 13 - Sept 13	10012.45	29248	19235.55	192



## Statement E

<b>Statement showing company-wise number of rakes allotted through RAS by manual intervention</b>				
<b>S. no</b>	<b>Consignee name</b>	<b>Consignee code</b>	<b>Priority</b>	<b>Number of rakes</b>
1.	BOTHRE SHIPPING LTD	BSL	D	1
2.	STEEL AUTHORITY OF INDIA LTD.	BSP	CBT	1760
3.	CONCAST STEEL & POWER LTD	CON	D	1
4.	EASTERN STEEL AND POWER LTD	ESP	C	1
5.	GLOBAL ASSOCIATES	GA	C	1
6.	JAI BALAJI INDUSTRIES LTD.	JBIL	C	2
7.	JINDAL STEEL & POWER LTD.	JSPL	CBT	1480
8.	JSW STEEL LTD. SALEM	JSWS	D	1
9.	JSW STEEL LTD., TNGL	JSWT	C	3
10.	NEELACHAL ISPAT NIGAM LTD.	NINL	CBT	1
11.	NEELACHAL ISPAT NIGAM LTD.	NINL	CBT	36
12.	RUNGTA MINES. LTD.	RML	D	1
13.	RUNGTA MINES. LTD.	RML	D	2
14.	SRI-SAINATHINDUSTRY-PVT-LTD	SAII	CBT	1
15.	STEEL AUTHORITY OF INDIA LTD.	SAIL	CBT	3090
16.	STEEL AUTHORITY OF INDIA LTD.	SAIL	CBT	203
17.	SKS ISPAT LTD	SKS	C	1
18.	SPSINGLA	SPS	D	2
19.	SHYAM SEL AND POWER LTD	SSP	D	1
20.	TATA STEEL LTD.	TISC	CBT	6471
21.	VISA STEELS LTD.	VISA	C	1

## Chapter 3- Internal Controls for effective implementation of Policy, Monitoring and Reporting

### 3.1 Deficiencies in internal control for effective implementation of policy

Audit observed that the internal control for implementation of DFP had intrinsic deficiencies and some of the provisions were not incorporated /not enforced made with due diligence. The deficiencies noticed are as follows:

- 1) Railway Board had prescribed six documents for submission at the time of registration of each indent. However, the purpose and significance of their submission was not made clear. These documents, apart from proving the bonafide credentials of the consignee as manufacturers of Iron and Steel etc. could be utilised for ascertaining the manufacturing capacity of the Plant and actual utilization of iron ore for domestic purposes. However, Railway Board had not issued any guidelines to make use of the eight mandatory documents including Affidavit and Forwarding Note submitted by the customers for verification of the end use of the Iron ore.
- 2) Excise Returns (ERs) are important documents so far as the end use of material is concerned. The manufacturers of Iron and Steel are required to submit seven types of ERs to Excise Department in a year. Out of these ERs, three ERs i.e. ER 1, ER 4 and ER 6 are very much relevant/ useful in the effective implementation of DFP. ER 1, a monthly return indicates production of Iron and Steel, removal of raw material from manufacturing units. ER 4, an annual return, depicts stock position including purchase and consumption of raw materials and ER 6 depicts monthly stock position including receipt and consumption of raw materials. The actual use of Iron ore at manufacturing units and removal of material from manufacturing units could be known from these ERs. However, it was seen that
  - There were no instructions of the Railway Board to compare the quantum of Iron ore transported by Rail, with the monthly/yearly consumption of Iron ore for domestic use, as reflected in the ERs.
  - There was no advice to watch the removal of iron ore from manufacturing unit with the help of ERs which depict the quantities of raw material brought in the manufacturing unit, quantity used for domestic purpose and quantity removed from manufacturing unit as such etc.
  - Railway Board's orders were not categorical. Under the policy the submission of monthly ER was made mandatory. However, it was not specified as to which ER would fulfil the requirement. It was noticed that most of the consignees submitted only ER I.
- 3) The Annual Accounts of companies manufacturing Iron & Steel items disclose quantity of raw material received and consumed during the financial year. This document is authenticated by the Board of Directors and certified by the Auditors. Audit observed that SER Administration had issued demand notices on the basis of figures reported in Annual Accounts

by some consignees viz. Rashmi Metallic Limited, Ankit Metal & Power Limited. As such, Ministry of Railways could have prescribed the verification of the relevant portion of this document to ascertain the quantity of Iron ore consumed and sold by the manufacturers. However, this was not done. Audit compared the figures of receipt and consumption exhibited in the Annual Accounts of companies with the figures reported by them in the ERs. The exercise showed differences in the figures. Few examples are enclosed in **Statement F**. Reporting different figures to various Government agencies also hinted *mala fide* intention on part of the companies.

- 4) A unique identification code for each consignor is essential for deriving correct information of bookings of Iron ore made by each consignee and its comparison with actual use shown in ERs. Audit observed that:
  - a) Multiple names/codes of consignor/consignees are found in CRIS database for a single company booking iron ore from multiple loading points. This makes consignee wise analysis of CRIS data, very difficult. Some illustrative examples are given in **Statement G**.
  - b) The CRIS data was not complete to the extent that manual RRs had been issued and not incorporated in FOIS. Thus, the deficiencies in FOIS need to be addressed to ensure that data is complete and facilitates informed decision making.

Railway Board stated (January 2015) that the onus of conforming to the affirmed end use rested on the consignee as they did not have an in-built mechanism for ascertaining the end use to which iron ore was ultimately put after being delivered to the consignee.

Their contention is not acceptable as over the years almost 50 *per cent* of the iron ore produced was being exported which comprised mainly of iron ore fines. As such, after the implementation of the DFP, it was necessary for the Railway Board not only to enforce its own checks which were envisaged through submission of the mandatory documents, but also to strengthen the framework by plugging loopholes. This could have been done by prescribing certain checks for verification of the end use of Iron ore transported, which was the main criteria for making admissible the freight at domestic consumption rate.

### **3.2 Training**

Audit observed that there was no provision in DFP to train Staff deployed at various loading/ unloading points to deal with various important issues related to the policy. They were not adequately familiarised /sensitised with the importance of submission of documentary proof and other pre-requisites. Audit reviewed the extent of training imparted to train commercial staff who deal with the booking and receipt of iron ore consignments in SER at Zonal Railway Training Institute (ZRTI)/Sini in SER which is the main institute responsible for arranging various training programme for Gr. C and Gr. D staff of three Zonal Railways viz. SER, ECoR and SECR. Audit observed that

- No special training programme for Commercial Inspectors/ Chief Goods Supervisors/ Goods Clerks was conducted to familiarize them with the instructions/ procedure to be followed while booking of Iron Ore traffic as prescribed by the Railway Board through various circulars<sup>61</sup>.
- No refresher course for commercial staff could be organized since 2008 due to lack of nomination of trainees.
- There was an acute shortage of trainers as well and one post of ACM (Lecturer) and three posts of Commercial Instructors were lying vacant since May 2008 and Jan 2007 respectively.
- Chief Commercial Manager/ SER, in January 2014, requested the Principal, ZRTI, SINI to incorporate a subject on the required checks on documents submitted for booking of Iron Ore Traffic etc. in the training programme for Commercial Clerks (Booking, Parcel and Goods). However this was not done yet (January 2015).
- Chakradharpur Division Administration stated that a checklist had been issued in the month of June 2012 so that staff might not be misguided while accepting documents at the loading points.
- Chakradharpur Division also arranged a workshop for the consignor, consignee and booking clerks.

From the above it is evident that though the requirement of special training programme was felt, appropriate training programmes were not conducted either for regular work relating to Traffic (Commercial) at loading / unloading points or specifically for new policy guidelines issued in respect of Iron Ore freight traffic. As a result, concerned staff failed to exercise adequate checks and admitted invalid documents/ declaration/ affidavit for availing domestic rate and also could not detect cases involving large scale removal of iron ore from manufacturing units and short reporting of iron ore carried by Rail at domestic rate.

### **3.3 Monitoring and Reporting**

Effective implementation of a policy can be ensured by effective enforcement of the guidelines, rules and provisions, to ensure achievement of laid down objectives of the policy, there should be clear communication of instructions to those who are responsible for its implementation at the field level and there should be continuous monitoring and control as well as timely reporting of the status of implementation. The monitoring and control mechanism that existed or was laid down for implementation of the DFP included-

- i. Appreciation Notes to be submitted by Zonal Railways to RB on monthly basis
- ii. Inspections by Commercial Inspectors
- iii. Inspections by Travelling Inspectors of Accounts

<sup>61</sup> Rate Circulars No.24 of 2008,30 of 2008,54 of 2008,36 of 2009 and other corrigendum and addendums

### 3.3.1 Appreciation Notes

Paragraph 12 of the Rate Circular 36 of 2009 relating to the dual freight policy and subsequent addendums of this Rate Circular stipulated that monthly Appreciation Report should be sent to the Railway Board by the Zonal offices by 7<sup>th</sup> of the following month. It is the duty of Zonal headquarters (Commercial Department) to circulate this letter to all Divisions and field offices along with their instructions, if any.

In this regard, it was observed that

- No specific format had been fixed by the Railway Board for submission of Appreciation Report by Division and Zonal Railways.
- The purpose for which these Appreciation Reports were to be sent was not spelt out in the Rate Circular. As such the Zones as well as Divisions did not know what to send in these reports to Railway Board.

The system was checked by Audit in various Zonal Railways. It was observed that

- At Zonal headquarters of eight<sup>62</sup> Zonal Railways no instructions to Divisional Offices for sending Appreciation Reports issued. As such, no Appreciation Report to the Railway Board was being sent.
- In WR, though data were collected from Divisions, no report was sent to the Railway Board.
- In SWR, Appreciation Notes containing number of rakes, total freight, concessional amount and net freight collected etc. were submitted from June 2009 to October 2010, in non-standardised format.
- In ECoR though instructions were issued by Zonal Headquarters to Divisions and field offices to submit the report, in absence of any particular format and purpose of the report, only informative data such as loading and unloading stations, rakes booked, chargeable weight, freight collected etc. was being collected from Divisions/field offices for submission to Railway Board.
- SCR Administration sent some reports to Railway Board containing information on booking of iron ore, loading, earnings etc. However, these were not Appreciation Reports, as they did not highlight any information regarding issues faced in smooth implementation of the dual freight policy.
- In none of the cases Railway Board had monitored the receipt of Appreciation Reports from Zonal Railways or sent reminders to the defaulters.

As such, the feedback mechanism was deficient and could not act as monitoring and control tool for effective implementation of the dual freight

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<sup>62</sup> SER, SECR, NCR, CR, NR, SR, WCR and ECR

policy and addressing problems by taking remedial measures to remove the deficiencies.

### **3.3.2 Inspections by Commercial Inspectors and Travelling Inspectors of Accounts**

Commercial Inspectors (CIs) of Commercial Department are required to visit the booking terminals periodically<sup>63</sup> and inspect the working and report losses or leakages of railway revenue through evasion, misappropriation or abuse of rules to the Divisional Office immediately after completion of the inspection. Travelling Inspectors of Accounts (TIsA) of Accounts Department inspect the terminals periodically and check the basic records of traffic transactions and report leakage of revenues, if any. Audit observed that although there was high risk associated with use of iron ore transported, Railway Board did not assign to them special checks related to these transactions<sup>64</sup>.

#### **3.3.2.1 Inspections by Commercial Inspectors**

Audit test-checked 52 loading and 108 unloading points in various Zonal Railways to verify whether, these were inspected by CIs. In 10 Zonal Railways<sup>65</sup> no norms for schedule for inspections by CIs were laid down due to which number of inspections undertaken over various Zonal Railways was not uniform. Position of frequency of CIs inspection per year at loading points during the years 2008 to 2013 was as under-

- Five to 12 loading points were not inspected at all.
- Seven to 16 loading points were inspected just once per year.
- Five to 11 loading points were inspected twice per year.
- In respect of five to 18 loading points, no records related to CIs inspections were made available to audit.

Similarly, position of frequency of CIs inspections per year at unloading points during the years 2008 to 2013 was as under-

- 23 to 28 unloading points were not inspected at all.
- Six to 18 unloading points were inspected just once per year.
- Five to 16 unloading points were inspected twice per year.
- In respect of 11 to 40 unloading points, no records related to CIs inspections were made available to audit.

<sup>63</sup> Rule 2903(xi), 2944 and 2945 of the Indian Railway Commercial Manual (IRCM) (Vol. II)

<sup>64</sup> To check whether all prescribed documents and certificates and endorsements were obtained before booking iron ore at domestic rate, whether any quantity is removed in unauthorized manner or in excess than due from manufacturing unit without using it for domestic use, whether the quantity booked was not in excess over manufacturing capacity or actual use for domestic purpose, whether iron ore carried by rail were accounted in Excise Returns, documents were valid etc.

<sup>65</sup> SECR, SWR, SCR, WR, ECoR, NCR, NER, CR, ECR, and ER

- Where inspections were undertaken, in only 18<sup>66</sup> cases, issues regarding deficiencies in procedures/documents pertaining to iron ore traffic were highlighted. The remarks by CIs included Rate Circular not followed by staff, non submission of IEM, non-submission of factory license, non-submission /submission of defective Affidavit/Indemnity Note, MER not submitted etc.
- In SER, the Zonal headquarter prescribed (January 2013) the inspection schedule as per which CIs would cover all loading and unloading points once in two months i.e. six times per year. However, in the cases test checked in audit the prescribed periodicity was not followed and inspections carried out were less than the prescribed norm.
- Review of 96 Inspection Reports of CIs in respect of 12 loading and 14 unloading points available at Zonal and Divisional level in SER revealed that there were 31<sup>67</sup> comments relating to iron ore traffic. The irregularities pointed out included non-submission of various documents such as IEM, Labour Contract Act Certificate, non submission of appreciation report, submission of defective documents, non-declaration of domestic use in forwarding note etc.
- In most of the cases, remedial action was not taken/not recorded properly. Only in one case where IEM was not submitted in SER at Jindal Steel Limited siding, undercharges were collected and freight charged at export rate in Oct 2011.

Railway Administration needs to lay down periodicity of inspections by Commercial Inspectors while drawing and approving Inspection Programme/Schedule to facilitate complete coverage of all loading/unloading points in a given time frame.

### **3.3.2.2 Inspections by Travelling Inspectors of Account**

As per Paragraph No. 3302 of Indian Railway Accounts Code Volume II, the periodicity of inspections prescribed for TIsA inspections is once in four months for 'Large' stations. Review of status of inspections of 52 loading and 108 unloading points done by TIAs over various Zonal Railways showed that: position of frequency of TIsA inspections per year at loading points during the years 2008 to 2013 was as follows:

- One to five loading points were not inspected at all,
- Two to 10 loading points were inspected just once per year
- Five to 13 loading points were inspected twice per year.

<sup>66</sup> SER-9, SWR-3, ECoR-3, KR-3

<sup>67</sup> 24 at loading points and seven at unloading points



- For four to 16 loading points, no records were made available to audit in respect of inspections conducted by TIAs.

Similarly, position of frequency of TIA inspections per year at unloading points during the years 2008 to 2013 was as follows:

- Nine to 19 unloading points were not inspected at all,
- Three to 15 unloading points were inspected just once per year
- Fifteen to 25 unloading points were inspected twice per year.
- For four to 28 unloading points, no records were made available to audit in respect of inspections conducted by TIAs.
- Where inspections were undertaken, in only 13<sup>68</sup> cases, issues regarding iron ore traffic were highlighted. The adverse remarks included non-submission of Affidavits/Indemnity Note, Rate Circular not followed by staff etc.
- In SER, review of 20 Inspection Reports pertaining to nine loading points available at Zonal and divisional level revealed only one comment relating to iron ore traffic at Jaroli. The irregularities pointed out included non-declaration of domestic traffic in forwarding note and non-submission of documents to avail domestic rate.
- Follow up action taken on issues raised by TIAs in the above cases could not be produced to audit.

Thus, norms laid down for inspection by TIAs in which all transactions including the iron ore traffic were to be covered were not strictly followed. Where inspections were undertaken issues regarding iron ore traffic were highlighted only in few cases.

### **3.4 Checks introduced/steps taken by Railways**

#### **3.4.1 System Improvement Suggested by Vigilance Department of IR and status of follow up action**

Audit observed that for improving the system of monitoring and control, Vigilance Department of SER gave a number of suggestions to the Operating and Commercial departments in October 2012. The list of suggestions is as follows:

- i) Inclusion of commodity code in FOIS to enable railways to keep track of the commodity wise loading effected against a party.
- ii) To allot each transporter in FOIS a unique identifier and capture Excise Registration number of the consignee as a second unique identifier, so as to enable Railways to use the data as and when required or when asked for by other authorities.

<sup>68</sup> SER-5, ECoR-5, SCR-3



- iii) Collecting details of principal inputs such as iron ore lumps or iron ore fines and their utilization in manufacturing activity through Monthly Excise Return ER 6.
- iv) To explore possibility of sharing electronic database of ER 6/ER 4 with Central Excise Department.
- v) Periodical comparison of cumulative loading figures from FOIS with 'certified' plant capacity.
- vi) Submission of ER 6 along with ER 1 by the consignees.
- vii) Ensure genuineness, legality and enforceability of loading documents.
- viii) Keep watch on heavy loaders especially who are loading iron ore fines, because only a few iron and steel manufacturers have the capacity to make sinter or pellets out of iron ore fines.
- ix) Introduction of new commodity code for iron ore fines and align FOIS with the national system followed by Mining, Central Excise, and Customs Departments.
- x) To get Iron Ore Utilization Certificate (IOUC) from Central Excise Department to watch the use of iron ore by consignees for domestic purpose.

While suggestion i) regarding introduction of separate commodity code for iron ore lump and fines was partially implemented in June 2013, audit observed that most of the RRs continue to be issued under commodity code 'iron ore', instead of 'lump' or 'fine'. The suggestions at ii) and iii) have not been implemented so far. Remaining suggestions (iv to x) were sent by GM, SER to Chairman Railway Board in October 2012. However, final decision in this regard from Railway Board is still awaited (November 2014).

### **3.4.2 Issue of show cause/demand notice to the parties and position of court cases**

The issue of misuse of provision under the DFP were also pointed out by the Vigilance Department of the railways and Zonal Administrations subsequently issued demand notices against the defaulting parties. Some of the parties went to court against the demand notices issued by the railways. The position of issue of demand notices in SER, ECoR and SWR are as follows:

In SER, during the period August 2011 to September 2013, demand notices were served to 17<sup>69</sup> consignees for an amount of ₹ 1993.24 crore as the amount of penalty leviable on removal of iron ore from manufacturing units i.e. not used for domestic purpose. Out of those 17 companies of SER, 11 companies have gone to court. In respect of remaining six companies, Railway Administration has not filed money suit (29<sup>th</sup> September 2014). Besides, two demand notices issued to M/s Electrosteel Casting Limited (at HLZ and SEP) amounting to ₹ 118.42 crore were withdrawn. In respect of recovery an amount of ₹ 31.50 crore out of ₹ 117 crore has been recovered from M/s Essar Steel India Limited.

<sup>69</sup> Initially show cause notices were issued to 19 companies, of which two were withdrawn in May 2014

In ECoR, demand notice was served to KIOCL for ₹ 414.46 crore being the penalty on export of pellet prepared out of the iron ore fines move from EcoR during the period from 06 June 2009 to 30 September 2011. Subsequently in October 2013, ECoR Administration received ₹ 51.81 crore leaving a balance of ₹ 362.65 crore. Another demand notice was served on M/s Essar Steel Limited for ₹ 104.88 crore towards the penalty charges for mis-declaration at the time of booking of iron ore. Against these amounts, ECoR had realised ₹ 4.5 crore leaving a balance of ₹ 100.38 crore.

In SWR, demand notices for an amount of ₹ 261.17 crore has been issued against KIOCL by Sr.DCM/Mysore and Sr. DCM/Hubli. An amount of ₹ 76.18 crore has been deposited by the company so far (Jan 2015).

During audit only two cases of blacklisting of companies were noticed in SER. Railway Administration blacklisted Vishal Sponge Private Limited in December 2013 and blacklisting of Maa Chinnamastika is under process (May 2014). Reasons for the same were called for. The reply is awaited (January 2015).

In this regard, the Division bench of Kolkata High Court dated 24 Dec 2014 in the case between SER and Rashmi Metaliks Limited opined that no mechanism has been formulated to ascertain the ultimate end use of such iron ore after delivery. The Division bench directed that at the time of booking of each consignment, the Railway Administration will realize freight rate at class 180 along with DBC and will ultimately decide the actual freight payable by the consignor/consignee on being satisfied about the actual end use of the iron ore. For recording such satisfaction about end use of the iron ore the railway authority may take inspection at the factory's site for ascertaining the actual end use of such iron ore by the consignees. The above modality will be applicable henceforth so far as the appellant (Rashmi Metaliks Limited) is concerned.

The judgement further stated that if the consignee submitted a false, incorrect and misleading declaration on Affidavit under Para 3 of the Rate Circular about the end use of iron ore consignment, then the consignee will be liable to pay freight at class 180 along with DBC as well as penalty. As regards imposing penalty by way of blacklisting the judgement opined that if at all, it can only be exercised after the adjudication of the dispute in the pending suit is concluded before the Civil Court.

Railway Board during Exit Conference (January 2015) stated that a decision has been taken to take up all the pending court cases in the Supreme Court.

### **3.5 Conclusion**

There was no system of furnishing feedback by the divisions to Zonal Railway and Zonal Railway to Railway Board and monitoring corrective measures. Though a system of checks by Travelling Inspectors of Accounts and Commercial Inspectors has been prescribed in the railways codes and manuals, the norms laid down for inspection by TIsA were not strictly followed. Norms for schedule of inspection by CIs were not laid down in most of the Zonal Railways. Where inspections were undertaken issues regarding iron ore traffic

were highlighted only in few cases. Important measures suggested for improvement in the system are yet to be acted upon (January 2015). Thus, overall monitoring and control for the implementation of the dual freight policy was deficient.

*Statement F*

**Statement showing instances where iron ore used, sold etc. depicted in Annual Accounts are at variance with the position reported in Excise Return**

1. In respect of Rashmi Metaliks Limited, the receipt of Iron Ore as shown in Annual Accounts was almost 1.5 to five times that of figures in *Excise Return 6*. The figures of consumption for the year 2010-11 were 139 *per cent* more in Annual Accounts.
2. Vision Sponge Iron India Private Limited disclosed the receipt figures in Annual Accounts which were 37 to 63 *per cent* less than that of Excise Return 6 between 2008-09 to 2010-11.
3. In respect of Rashmi Cement Limited the figures in Annual Accounts were 10 *per cent* less in 2009-10 and 54 *per cent* more than that of Excise Return 6 in 2010-11. On the other hand, the consumption was shown as 18 to 229 *per cent* more during 2009-10 and 2010-11 in Annual Accounts.
4. In respect of SPS Steel Limited for 2010-11, the consumption shown in Annual Accounts was 57 *per cent* more than that shown in Excise Return 6.
5. However, Visa Steel Limited showed the consumption as 22 to 30 *per cent* less than Excise Return 6 for 2008-09 and 2009-10 respectively.
6. Similarly, Kalyani Steel Limited showed consumption as 104 to 149 *per cent* less than Excise Return 6 from 2008-09 to 2012-13.
7. It was also seen that in respect of Rashmi Cement Ltd. and Rashmi Metaliks Ltd, above figures which were disclosed in Annual Accounts as additional information in the schedules as per the requirements of the Companies Act, 1956, were not disclosed from the year 2011-12 onwards as the mandatory requirement was withdrawn from 2011 onwards.

## Statement G

<b>Statement showing name of the parties having more than one code in Freight Operation Information System</b>			
<i>S. no.</i>	<i>Name of the Parties</i>	<i>Code Provided</i>	<i>Numbers of code operated</i>
1.	Adhunik Alloys & Power Limited	AML, AAPL	2
2.	Adhunik Group	AML, ADNK	2
3.	Uttam Galva Metaliks Ltd.	UGMD, UGML	2
4.	Ankit Metal & Power Ltd.	AML, AMPD	2
5.	Aryan Ispat & Power (P) Ltd.	ARPL, ARYN	2
6.	Calaster Sponge Ltd.	CSL, CSLR	2
7.	Devi Iron Pvt. Ltd.	DEIL, DEVI	2
8.	Essel Mining & Industries Ltd.	ESSM, ESSL, EMI, EMIL	4
9.	Electrosteel Steel Limited	ESLD, ESST	2
10.	Gallant Ispat Ltd.	GALI, GALL GILT	3
11.	GR Metaliks and Industries (P) Ltd.	GRMI, GRML	2
12.	Howrah Gasses Ltd.	HGL, HGSL	2
13.	Jai Durga Iron Pvt. Ltd.	JDIP, JAID	2
14.	Kunj Behari Steels (P) Ltd.	KBSL, KBSP	2
15.	KIC Metaliks Limited	KIC, KICM	2
16.	Maheswari Ispat Ltd.	MHWI, MAIL	2
17.	MSP Steel & Power Ltd.	MSP, MSPJ	2
18.	MSP Metaliks	MSPM, MSML	2
19.	Rashmi Metaliks Ltd.	RMLD, RSMI, RSM	3
20.	Super Smelters Ltd	SUPR, SUPS	2

## Chapter 4

### 4.1 Conclusion

Although the requirement of mandatory submission of six documents by the consignees prior to avail transport of 'Iron ore' at concessional 'domestic consumption rates' was meant for checking the end use of the 'Iron ore' transported and assessing the veracity of the information on the basis of which concessional rates were claimed and availed, Railways did not use the documents to verify the end use and allowed the manufacturers to transport 'Iron ore' at 'domestic consumption' rates. No checks were prescribed for initial scrutiny of documents submitted due to which Railways failed to ensure submission of complete and valid documents by manufacturers during the period May 2008 to September 2013 resulting in freight evasion of ₹ 12,722.65 crore. In addition, submission of inaccurate/ misleading or false documents attracted a penalty of ₹ 11,418.16 crore that could have been levied on various defaulting Companies. Though Railway Board recognised a limit of 25 *per cent* for the generation of iron ore fines, out of total quantity of Iron ore booked and transported by rail at freight charged at domestic consumption rate, it did not consider these suggestions while framing the Rate Circular 36 of May 2009 and did not lay down any ceiling upper limit for residual/ left over quantity of iron ore fines leaving scope for large scale removal of iron ore for export or sale.

Railways also did not assess the reasonability of removal of 'Iron ore' by manufacturers from Companies premises and did not fix the permissible limit of removal wherever possible. Railways also failed in noting the details of removal given in the ERs of these consignees to trace out the cases where 'Iron ore' transported by rail at 'domestic consumption' rate was not put to domestic use. Audit assessed a penalty of ₹ 5095.97 crore in respect of 61 consignees as a result of short reporting of 'Iron ore' in ERs, which meant that iron ore was diverted before entering the factory premises and thus not put for 'domestic use'.

The actual production/ requirement of rakes for loading 'Iron ore' was not taken into consideration by Railways in respect of some manufacturers who were allotted wagon rakes under Priority D. Further, there was allotment of rakes to Priority C and Priority D customers through RAS by manual intervention, which indicated a risk of misuse of the system.

Railways did not lay down adequate internal controls, check and balances for effective implementation of the DFP. There were no orders of the Railway Board for exercising special checks on the transactions relating to 'Iron ore' by CIs and TIsA. The monitoring mechanism laid down in the form of Appreciation Reports did not provide for suggestions for improvement in the policy and remedial action on irregularities and deficiencies pointed out by various supervising authorities. These reports were not submitted by most of Zonal Railways. Adequate training was not provided for proper implementation of the policy. Effective enforcement of provisions laid down in the rate circulars was not ensured.

Though Vigilance Department/SER suggested to allot each transporter in FOIS a unique identifier and capture Excise Registration number of the consignee to use the data as and when required and to collect details of principal inputs such as

iron ore lumps or iron ore fines and their utilization in manufacturing activity through Monthly Excise Return ER 6 but these suggestions are pending implementation.

The suggestions like sharing electronics data with Excise Department, periodical comparison of cumulative loading with plant capacity, obtaining ER-6 form, and mechanism for keeping watch on the manufacturers loading iron ore fines have been referred to Railway Board in October 2012 for final decision. The decision of Railway Board is still awaited (November 2014).

## 4.2 Recommendations

Following recommendations are made in Audit-

- *Since penalty is only a deterrent after benefit has already been derived by the consignees, there is need to ensure strict compliance of laid down provisions and enforcement of initial scrutiny and check, at all the stages right from assessment of requirement of rakes, allotment of rakes, acceptance of indents to loading and unloading. Effective enforcement would have prevented evasion of freight as brought out in the audit report.*
- *Railways need to introduce checks and measures for verification of end use of iron ore transported at domestic rate. The purpose and significance of submission of prescribed documents may be distinctly recognised and controls introduced to follow the same diligently. The internal control mechanism may be strengthened so that the veracity, legality and enforceability of the documents submitted is verified before allowing concessional tariff rates. Documents submitted by consignors/consignees may be subjected to detailed scrutiny to ensure strict compliance to conditions prescribed before booking and delivering 'Iron ore' at 'domestic consumption rates'.*
- *Railways may assess the reasonability of removal of iron ore fines for various iron and steel manufacturing companies and fix the permissible limit of removal wherever possible after due verification so as to mitigate the risk of misuse of the provision by iron and steel manufacturing companies by removing higher percentages of fines and undertaking third party trading despite availing concessional domestic tariff.*
- *Railways may strengthen the system of rake allotment and resort to manual allotment of rakes only when strictly necessary and after recording the reason/justification. Specific provision may be made for assessment of requirements of rakes for Priority D customers, before allotment of rakes to them. The rationale of the decision to accept indents and allot rakes to Priority C customers under Priority D may be revisited and necessary controls introduced.*
- *Railways may explore capturing data regarding iron ore consumed and removed by iron and steel manufacturing companies through collection of ER 6 form along with ER 1. A check and control mechanism may be put in place to verify for select companies, the consumption with the production*



*capacity, total receipts with loading figures from CRIS data etc and end use of iron ore before allowing loading at concessional rates. The purpose of collection of these documents may also be clearly spelt out and communicated to the staff at field level.*

- *Periodicity of inspections by Commercial Inspectors may be laid down to facilitate complete coverage of all loading/unloading points in a given time frame. Staff at field level may be trained for effective implementation of the policy.*
- *Railways may assess feasibility of the suggestions made by Vigilance and take action to implement them. Railways may also strengthen inspection, monitoring and reporting at various levels of freight operations to ensure effective implementation of the policy of dual freight.*
- *Strict compliance to the commodity codes may be ensured while booking of 'Iron ore' rakes so as to keep track of the commodity wise loading against companies. A unique code may also be allotted to customers, for monitoring and control of all transactions pertaining to them.*



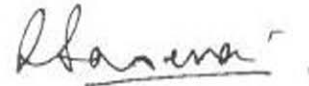
**(Suman Saxena)**

**New Delhi**

**Deputy Comptroller and Auditor General**

**Dated:**

**Countersigned**



**(Shashi Kant Sharma)**

**New Delhi**

**Comptroller and Auditor General of India**

**Dated:**



Annexure I (Para 1.9)			
List of loading points selected in sample			
S.no	ZR	Name of loading points	Code
1	ECoR	AARTI STEELS LTD SDG	ASGN
2	ECoR	BADEARAPUR	BDXX
3	ECoR	GCB SIDING PARADEEP PORT, PARADEEP	CBSP
4	ECoR	DAITARI	DATR
5	ECoR	HIRAKUD	HKG
6	ECoR	JAGDALPUR	JDB
7	ECoR	KIRANDUL	KRDL
8	ECoR	LAPANGA	LPG
9	ECoR	ARYAN ISPAT & POWER PVT. LTD	MAIL
10	ECoR	BHUSHAN STEEL LTD. SIDING	MBMB
11	ECoR	NMDC IRON ORE LOADING DEPOSITE NO. 5 SIDING - BACHELI	NMDB
12	ECoR	NMDC'S MALLINGER VALLEY SDG, KIRANDUL	NMVK
13	ECoR	NERGUNDI JN.	NRG
14	ECoR	NAYAGARH	NYG
15	ECoR	PORJANPUR	PRNR
16	ECoR	RENGALI	RGL
17	ECoR	SUKINDA ROAD	SKND
18	ECoR	VISHAKHAPATNAM-PORT	VZP
19	SER	BARBIL	BBN
20	SER	BARA JAMDA JN.	BJMD
21	SER	BADAMPAHAR	BMPR
22	SER	BANSPANI	BSPX
23	SER	BIMLAGARH JN.	BUF
24	SER	BARSUAN	BXF
25	SER	BOLANI FINE ORE OF M/S BSL	BYFS
26	SER	BOLANIKHADAN	BYX
27	SER	DEOJHAR	DJHR
28	SER	M/S ESSEL MINING & INDUSTRIES LTD'S PVT. SDG.	EMIJ
29	SER	NEW BUNKER SIDING OF M/S SAIL (NMDC) AT KRBU	FOS
30	SER	GUA	GUA
31	SER	GORUMAH SANI	GUMI
32	SER	HINDUSTAN STEEL LTD.	HLSR
33	SER	M/S IRON & STEEL CO. SDG, MANOHARPUR	IISM
34	SER	BASPANI IRON ORE LTD. JARULI	IOJB
35	SER	BUNKER SIDING AT GUA FOR M/S. INDIAN IRON STEEL CO. LTD.	ISCG
36	SER	TISCO'S JODA EAST BIN, BANSPANI	JMDT
37	SER	JODA EAST IRON MINE PVT. SDG M/S TISCO	JMTB
38	SER	JODA EAST DIRECT ENTRY PVT. SDG. OF M/S. TATA STEEL LTD.	JMTC
39	SER	JAROLI	JRLI
40	SER	KARAMPADA	KMPD
41	SER	MANOHARPUR	MOU
42	SER	M/S TAURIAN IRON & STEEL CO. PVT. LTD. SERVED BY BARA JAMDA	MTSB
43	SER	NOAMUNDI	NOMD
44	SER	ROPEWAY SDG, NOAMUNDI	NOMR
45	SER	M/S SAIL SIDING SERVED BY BXF	PBSB
46	SER	M/S DEEPAK	PDPB
47	SER	IN PLANT PRIVATE SIDING OF M/S. JINDAL STEEL LTD.	PJPD
48	SER	M/S JINDAL STEEL AND POWER LTD. LINE NO. 7 AT BXF	PJSB
49	SER	JINDAL STEEL AND POWER LTD.	PMJD
50	SER	M/S RASHMI METELIKS LTD. SERVED BY BARA JAMDA	PRMB
51	SER	M/S TARINI MINIRALS PVT. LTD.	PTMJ
52	SER	RANGRA	RGZ
53	SER	RAKSHI	RKSI
54	SER	OLD BUNKER SIDING OF M/S SAIL	SOBK
55	SER	MEGHATABURU IRON ORE DEPOSIT OF M/SAIL	SSMK
56	SECR	KONDEY SIDING	KSDJ

S.no	ZR	Name of loading points	Code
57	SECR	RAJHARA SIDING (DALLIRAJHARA)	RSDG
58	SR	KARAIKAL PORT PVT. LTD. SIDING	KIKP
59	SR	PANAMBURU	PNMB
60	SWR	AMMASANDRA	AMSA
61	SWR	BANNIHATTI	BNHT
62	SWR	BANASANDRA	BSN
63	SWR	FOMENTO LTD.	FLY
64	SWR	KARIGANURU	KGW
65	SWR	M/S BMM ISPAT LTD. PRIVATE SIDING SERVED BY VYASANAKERE	MBIV
66	SWR	MINERAL ENTERPRISES LTD.	MMEC
67	SWR	PAPINAYAKANAHALLI	PKL
68	SWR	M/S BMM SDNG SERVED BY RANJITHPURA	PMBR
69	SWR	RAMGAD	RMGD
70	SWR	RANAJITPURA	RNJP
71	SWR	SASALU	SLU
72	SWR	SWAMIHALLI	SMLI
73	SWR	VISVESH WARAYA IRON & STEEL CO. LTD. SDG, BHADRAVATI	VIS
74	SWR	M/S V. S. LAD AND SONS SIDING, SERVED BY YASHWANTHAGAR	VLSY
75	SWR	VYASANKERI	VYS
76	SWR	YESHWANT NAGAR	YTG
77	WCR	DUNDI	DDCE
78	WCR	GOSALPUR	GSPR
79	WCR	KACHHPURA	KEQ
80	WCR	KATNI MURWARA	KMZ
81	WCR	PANIHAR	PNHR
82	WR	KANDLA PORT	KDLP
83	WR	MUNDRA PORT	MDPT

In SER, five loading points viz. Noamundi, Deojhar, Barajamda, Banspani, Barbil were selected in the earlier report covering the period from May 2008 to March 2012. The period of review for these points was extended from April 2012 to September 2013 in the current report. For the current report, additional ten loading points were selected viz. Rangra, Karampada, Bimalgarh, Barsuan, Jaruli, Banspani Iron Ore limited siding, Essel Mining and Industries limited Pvt siding, Gurumahisani, Bolanikhadan and Badampahar covering the period from May 2008 to September 2013.

## Annexure II (Para 2.5.1)

## List of unloading points selected in sample

S. no	ZR	Name of unloading point	Code
1	CR	KALAMBOLI	KLMC
2	CR	TADALI JN.	TAE
3	CR	MAHARASTRA ELECTRO SMELT SDG, CHANDRAPUR	MELG
4	CR	LLOYDS STEEL INDUSTRY SDG	LSIB
5	CR	WARDHA JN.	WR
6	CR	ASSOCIATE CEMENT CO. LTD. SDG,	WDSG
7	CR	M/S VIMALA INFRASTRUCTURE INDIA PVT. LTD	PVIT
8	CR	BUTI BORI JN.	BTBR
9	CR	CHANDRAPUR (MH)	CD
10	CR	LONAND	LNN
11	CR	ROHA	ROHA
12	CR	PEN	PEN
13	CR	LLOYDS STEEL INDUSTRY SDG	MLSW
14	ECR	MUGHAL SARAI JN.	MGS
15	ECR	MAHDEIYA	MHDA
16	ECR	KODERMA	KQR
17	ECR	BARKA KANA JN.	BRKA
18	ECoR	CHATRAPUR	CAP
19	ECoR	GHANTIKAL NIDHIPUR	GHNH
20	ECoR	HINDOL ROAD	HND
21	ECoR	PARADEEP	PRDP
22	ECoR	PORJANPUR	PRNR
23	ECoR	VISHAKHAPATNAM-PORT	VZP
24	ECoR	THE ASSOCIATED CEMENT CO. LTD.UNIT BARGARH CEMENT WORKS	CFDS
25	ECoR	M/S VIZAG SEAPORT PRIVATE LTD.VISAKHAPATNAM	VSPV
26	ECoR	MALLIVEEDU	MVW
27	ECoR	KENDUJHARGARH	KDJR
28	ECoR	M/S NEELACHAL ISPAT NIGAM LTD	NINL
29	ECoR	GCB SIDING PARADEEP PORT, PARADEEP	CBSP
30	ECoR	M/S MID EAST INTEGRATED STEELS LTD	MMIS
31	ECoR	AARTI STEELS LTD SDG	ASGN
32	ECoR	ARYAN ISPAT & POWER PVT. LTD	MAIL
33	ECoR	JAKHAPURA JN.	JKPR
34	ECoR	NERGUNDI JN.	NRG
35	ECoR	PARADEEP PORT TIPPLER IRON ORE UNLOADING SDG,PPT	PPTG
36	ECoR	M/S GANGAVARAM PORT LTD.	MGPV
37	ECoR	SRIKAKULAM ROAD	CHE
38	ECoR	M/S STEEL EXCHANGE INDIA LTD.	PGSA
39	ECoR	RAJATHGARH JN.	RJGR
40	ECoR	HIRAKUD	HKG
41	ECoR	SAMBALPUR CITY	SBPY
42	ECoR	KANTAKAPALLI	KPL
43	ECoR	VISAKHAPATNAM PORT MANUAL IRON ORE UNLOADING SIDING	VPMS
44	ECoR	TOMKA	TMKA
45	ECoR	SUKINDA ROAD	SKND
46	ECoR	LAPANGA	LPG
47	ECoR	RENGALI	RGL
48	ECoR	PARADEEP PORT MANUAL IRON ORE UNLOADING SDG,PPT	PPSM
49	ECoR	BADEARAPUR	BDXX
50	ECoR	M/S DHAMRA PORT COMPANY LIMITED SIDING	DPCB
51	ECoR	M/S NEELACHAL ISPAT NIGAM LTD	NINS
52	ECoR	BHUSHAN STEEL LTD. SIDING	MBMB
53	ECoR	JAGDALPUR	JDB

S. no	ZR	Name of unloading point	Code
54	ECoR	M/S BHUSHAN POWER AND STEEL LTD	BPSL
55	ECoR	VISAKHAPATNAM STEEL PLANT SIDING	VSPS
56	ECoR	VISAKHAPATNAM PORT TRIPPLER IRON ORE UNLOADING SIDING	VPTG
57	ER	M/S JAI BALAJI INDUSTRIES, LTD.	SRBS
58	ER	ASANSOL JN.	ASN
59	ER	DURGAPUR	DGR
60	ER	TAPASI	TOP
61	ER	DURGAPORE STEEL EXCHANGE YARD SIDING, ANDAL JN.	DSEY
62	KR	SAWANT WADI ROAD	SWV
63	KR	ANKOLA	ANKOLA
64	NCR	CHUNAR JN.	CAR
65	NER	M/S GALLANTT ISPAT LTD, SIDING,SAHJANWA	MGIS
66	NR	GHAZIABAD JN.	GZB
67	NR	MUZAFFARNAGAR	MOZ
68	NR	GAGAL CEMENT WORKS, KIRATPURSAHIB	GCWS
69	NR	GUJRAT AMBUJA CEMENT LTD SIDING, RUPNAGAR	GACL
70	NR	KIRATPUR SAHIB	KART
71	SCR	M/S KALAYANI GERDAU STEEL LTD.	SSCC
72	SCR	MALKHAID ROAD	MQR
73	SCR	PONDUGULA	PDGL
74	SCR	VENKATACHALEM	VKT
75	SCR	MADRAS CEMENTS LTD,, JAGGAYYAPET TOWN	MCLJ
76	SCR	PENNA CEMENTS INDUSTRIES LTD SIDING	MPCJ
77	SCR	M/S ULTRA TECH.CEMENT LTD	UCLJ
78	SCR	CHITYALA	CTYL
79	SCR	CEMENT CORP. OF INDIA, TANDUR	CCST
80	SCR	BALANAGAR	BABR
81	SCR	RACHAGUNNERI	RCG
82	SCR	GADCHANDUR	GDCR
83	SCR	CHALLAVARIPALLE	CLPE
84	SCR	M/S KALYANI GERDAU STEEL LIMITED SIDING	MKGC
85	SCR	HAGARI	HGI
86	SCR	KAKINADA SEA PORT LTD.	KSLK
87	SCR	MANUBOLU	MBL
88	SCR	LANCO INDUSTRIES LTD, RACHAGUNNERI	PLIR
89	SER	RADHANAGAR EXCHG. YD. TO SERVE M/S. IISCO(SAIL) SDG.	RNEY
90	SER	NIMPURA THROUGH YARD	NMP
91	SER	BANDHDIH	BDIH
92	SER	KANDRA JN.	KND
93	SER	NIMPURA GOOD SHED COMPLEX	NKKH
94	SER	RAJGANGPUR	GP
95	SER	BANKURA JN.	BQA
96	SER	GOKUL PUR	GKL
97	SER	BIRMITRAPUR	BRMP
98	SER	BIHAR SPONGE IRON LTD	BSIM
99	SER	GOLA ROAD	GRE
100	SER	M/S. ADHUNIK ALLOYS & OWER LTD. SERVED BY KANDRA STN	PAPK
101	SER	RADHANAGAR	RDR
102	SER	RUKNI JN.	RUI

S. no	ZR	Name of unloading point	Code
103	SER	JHANTI PAHARI	JPH
104	SER	CHANDIL JN.	CNI
105	SER	M/S ADHUNIK METALIKS LTD. NEAR KUARMUNDA	PMAR
106	SER	CHAURASHI	CRS
107	SER	TATA NAGAR JN.	TATA
108	SER	TATA METALIKS LTD	TMGP
109	SER	JHAR GRAM	JGM
110	SER	RASHMI METALIKS LTD AT GOKULPUR	PMRN
111	SER	BHAGA	VAA
112	SER	M/S USHA MARTIN LTD	UMLS
113	SER	IISCO SIDING-BURNPUR	ISPB
114	SER	HINSUDSTAN STEEL PLANT LTD	HSPG
115	SER	BOKARO STEEL PLANT	BSCS
116	SER	TISCO WORKS SITE, TATANAGAR JN.	TWS
117	SECR	BHILAI DEPARTURE YARD (FOR INWARD STEEL TRAFFIC)	BDYD
118	SECR	M/S NALWA STEEL AND POWER LTD.	MNSK
119	SECR	IND SYNERGY LTD	PISK
120	SECR	BHANDARA ROAD	BRD
121	SECR	DAGORI	DGS
122	SECR	HATHBANDH	HN
123	SECR	TILDA	TLD
124	SECR	RAIPUR STORE DEPOT SDG, RAIPUR	RSD
125	SECR	MURHIPAR	MUP
126	SECR	MANDIR HASAUD	MNDH
127	SECR	MS JAI BALAJI INDUSTRIES	MJBM
128	SECR	M/S NOVA IRON AND STEEL LTD. SDG, DAGORI	PSNS
129	SECR	JAMGA	JMG
130	SECR	M/S SKS ISPAT & POWER LTD SIDING RSDs	MSIR
131	SECR	SILIARI	SLH
132	SECR	BHUPDEOPUR	BEF
133	SECR	KHARSIA	KHS
134	SECR	MANDHAR	MDH
135	SECR	BHILAI JN.	BIA
136	SECR	RASMARA	RSM
137	SECR	RAIGARH	RIG
138	SECR	USLAPUR	USL
139	SECR	M/S RAIPUR HANDING & INFRASTRUCTURE PVT. LTD. SDG	RHIH
140	SECR	MONNET ISPAT AND ENERGY LTD	MIMH
141	SECR	KOTARLIA	KRL
142	SECR	M/S CREST STEEL AND POWER PVT. LTD	PSCR
143	SECR	M/S MSP STEEL AND POWER LIMITED	MSPJ
144	SECR	Sarda Energy and Minrals ltd	MSMM
145	SECR	RAIPUR INFRASTRUCTURE COMPANY PVT.LTD. SIDING, MANDHAR	PSRC
146	SECR	SUNFLAG IRON AND STEEL LTD, BRD	SISB
147	SECR	M/S VIMLA INFRASTRUCTURE(INDIA) PVT. LTD. SIDING	MIVB
148	SECR	M/S MONET ISPAT & ENERGY LTD. SDG	PMSB
149	SECR	M/S VIMALA INFRASTRUCTURE(INDIA) PVT.LTD. SERVERD BY SILIARI	MVIS
150	SECR	BARADWAR	BUA
151	SECR	NACAST SPONGE IRON LTD. MANDHAR	MSIM
152	SECR	JINDAL STEEL AND POWER LTD.KIRODIMAL NAGAR	JSLK
153	SECR	BHILAI STEEL PLANT CONSTRUCTION AREA SDG, BHILAI	BSPC
154	SR	PUDUKKOTTAI	PKDT
155	SR	CHETTINAND CEMENT CORPN. SDG, VIRARAKKIYAM	VRQS
156	SR	CHETTINAD CEMENT SDG	PLMC
157	SR	CHENNAI HARBOUR	HOM

S. no	ZR	Name of unloading point	Code
158	SR	PERUNDURAI	PY
159	SR	KORUKKUPET GOODS	KOKG
160	SR	MECHERI ROAD	MCRD
161	SR	PANAMBURU	PNMB
162	SR	SOUTHERN IRON & STEEL CO. LTD.	MCSI
163	SR	KUDERMUKH IRON ORE PELLET PLANT SDG, PANAMBURU	PNKI
164	SWR	MUNIRABAD	MRB
165	SWR	M/S CHOWGULE COSTI SDG SANTONA	NCSK
166	SWR	BHADRAVATI	BDVT
167	SWR	TINAIGHAT	TGT
168	SWR	KALEM	KM
169	SWR	M/S KALYANI STEEL PVT. LIMITED SIDING	MKPG
170	SWR	VISVESH WARAYA IRON & STEEL CO. LTD. SDG, BHADRAVATI	VIS
171	SWR	SANVORDEM CURCHOREM	SVM
172	SWR	M/S BMM ISPAT LTD. PRIVATE SIDING SERVED BY VYASANAKERE	MBIV
173	SWR	M/S JSW STEEL LIMITED SIDING, TORNAGALLU	JSWT
174	WCR	AHLUWALIA MINNING PVT. LTD. SDG, SATNA	AMLG
175	WR	CHALTHAN	CHM
176	WR	MAHEMADVAD	MHD
177	WR	BARDOLI	BIY
178	WR	M/S KRIBHCO INFRASTRUCTURE LTD SIDING SERVED BY GOTHANGAON	MKIG
179	WR	SAMAKHIALI JN. (BG)	SIOB
180	WR	GANDHIDHAM JN.	GIMB

## Annexure III (a) (Para 2.5.2)

## Consignees booking iron ore to their own siding, who did not submit documents at all (Amount in ₹)

S.no	Name of the Zonal Railway	Name of loading point	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6/6/09 to 30/09/13				Total from 22.5.08 to 31.9.13
				No of rakes	freight at class 170 / 180	freight at class 200X	Difference	No of rakes	freight without DBC	freight with DBC	Difference	
1	2	3	4	5	6	7	8	9	10	11	12	13
1	SER	BXF	Raipur Handling And Infrastructure Pvt Ltd	1	2338409	5445411	3107002	0	0	0	0	3107002
2	SER	BXF	SKS Ispat And Power Ltd	1	2621256	6129731	3508475	0	0	0	0	3508475
3	SER	EMIJ	Nova Iron & Steel Ltd	1	2683144	6924565	4241421	0	0	0	0	4241421
4	SER	BMPR	Jai Balaji Industries Ltd.	0	0	0	0	1	1189589	6240210	5050621	5050621
5	SER	BUF	Adhunik Metaalks Ltd	0	0	0	0	2	1049894	8448939	7399045	7399045
6	SER	BUF	Jai Balaji Industries Ltd.	0	0	0	0	6	15639238	61167850	45528612	45528612
7	SER	BXF	Adhunik Metaalks Ltd	0	0	0	0	52	38651211	253579338	214928127	214928127
8	SER	BXF	Aryan Ispat & Power Pvt Ltd	0	0	0	0	2	2526702	18330244	15803542	15803542
9	SER	BXF	Bhusan Steel. Ltd	0	0	0	0	1	3409473	7439810	4030337	4030337
10	SER	BXF	Crest Steel & Power Ltd.	0	0	0	0	1	2754191	7792867	5038676	5038676
11	SER	BXF	Electro Steel Casting Limited	0	0	0	0	1	2838521	10716425	7877904	7877904
12	SER	BXF	Jai Balaji Industries Ltd.	0	0	0	0	22	60239737	199781091	139541354	139541354
13	SER	BXF	Jaiswal Neco Industries Ltd	0	0	0	0	73	182350733	509428972	327078239	327078239
14	SER	BXF	Jindal Steel & Power Ltd.	0	0	0	0	1	1425117	3214179	1789062	1789062
15	SER	BXF	Lloyds Matel & Engineers Ltd	0	0	0	0	5	22438257	45060896	22622639	22622639
16	SER	BXF	Raipur Handling & Infrasture Pvt Ltd	0	0	0	0	2	4526148	8295055	3768907	3768907
17	SER	BXF	S K S Ispat & Power Ltd	0	0	0	0	8	19630326	43281491	23651165	23651165
18	SER	BXF	Sarada Energy & Mineral Ltd	0	0	0	0	7	18124876	63131467	45006591	45006591
19	SER	BXF	Sks Ispat Limited	0	0	0	0	1	2665943	10079142	7413199	7413199
20	SER	EMIJ	Aryan Ispat & Power Pvt Ltd	0	0	0	0	6	10940632	47552798	36612166	36612166
21	SER	EMIJ	Bhusan Steel. Ltd	0	0	0	0	8	13286967	56598643	43311676	43311676
22	SER	EMIJ	Jaiswal Neco Industries Ltd	0	0	0	0	8	23711342	51178576	27467234	27467234
23	SER	EMIJ	Lloyds Matel & Engineers Ltd	0	0	0	0	2	9472787	15082640	5609853	5609853
24	SER	EMIJ	Nova Iron & Steel Ltd	0	0	0	0	14	36703223	56836818	20133595	20133595
25	SER	EMIJ	Sarada Energy & Mineral Ltd	0	0	0	0	26	77579734	290320216	212740482	212740482
26	SER	IOJB	Bhusan Steel. Ltd	0	0	0	0	20	35139974	155248995	120109021	120109021
27	SER	IOJB	Bhushan Power & Steel Ltd	0	0	0	0	1	1694149	3775007	2080858	2080858
28	SER	IOJB	Crest Steel & Power Ltd.	0	0	0	0	5	17395113	52566089	35170976	35170976
29	SER	IOJB	Jai Balaji Industries Ltd.	0	0	0	0	2	3637096	19435497	15798401	15798401
30	SER	IOJB	Jaiswal Neco Industries Ltd	0	0	0	0	42	128913708	263496375	134582667	134582667
31	SER	IOJB	MSP Metalics Ltd.	0	0	0	0	1	2468351	9267483	6799132	6799132
32	SER	IOJB	Nova Iron & Steel Ltd	0	0	0	0	5	13618539	21376953	7758414	7758414
33	SER	IOJB	S.K.S.Ispat &Power Limited	0	0	0	0	8	24146755	35602139	11455384	11455384
34	SER	IOJB	Sarada Energy & Mineral Ltd	0	0	0	0	15	45889932	124650806	78760874	78760874
35	SER	JRLI	Aryan Ispat & Power Pvt Ltd	0	0	0	0	1	1827322	7443760	5616438	5616438
36	SER	JRLI	Bhusan Steel. Ltd	0	0	0	0	1	1712456	3912766	2200310	2200310
37	SER	JRLI	Electro Steel Casting Limited	0	0	0	0	1	2126414	7059646	4933232	4933232
38	SER	JRLI	Jaiswal Neco Industries Ltd	0	0	0	0	3	9693869	13970868	4276999	4276999
39	SER	JRLI	Raipur Handling And Infrastructure Pvt Ltd	0	0	0	0	1	3006684	4160951	1154267	1154267
40	SER	PJPD	JSW Steel Limited	0	0	0	0	1	2468637	7002508	4533871	4533871
41	SER	RGZ	Bhushan Power & Steel Ltd	0	0	0	0	1	1290536	9406370	8115834	8115834
42	SER	RGZ	Jai Balaji Industries Ltd.	0	0	0	0	1	2256006	10477828	8221822	8221822
43	SER	RGZ	Jaiswal Neco Industries Ltd	0	0	0	0	1	2622650	10459330	7836680	7836680
<b>Total (SER)</b>				<b>3</b>				<b>359</b>				<b>1692665101</b>

S.no	Name of the Zonal Railway	Name of loading point	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6/6/09 to 30/09/13				Total from 22.5.08 to 31.9.13
				No of rakes	freight at class 170 / 180	freight at class 200X	Difference	No of rakes	freight without DBC	freight with DBC	Difference	
1	2	3	4	5	6	7	8	9	10	11	12	13
44	ECoR	NYG	ARSL	1	1092625	2653605	1560980					1560980
45	ECoR	NYG	ARSPNG	0	0	0	0	4	13974105.4	52616334.2	38642229	38642228.81
46	ECoR	NYG	ASL	0	0	0	0	2	5366861.136	22789527.3	17422666	17422666.17
47	ECoR	NYG	ES	0	0	0	0	1	6613458.478	13187480.9	6574022.4	6574022.4
48	ECoR	NYG	Gopal Sponge & Power Pvt. Ltd.	0	0	0	0	1	4294169.976	9924954	5630784	5630784.024
49	ECoR	NYG	GRML	0	0	0	0	2	6256631.164	20927046.9	14670416	14670415.7
50	ECoR	NYG	GSPL	0	0	0	0	8	26154918.3	98256321.8	72101403	72101403.5
51	ECoR	NYG	HSL	0	0	0	0	1	3458378.9	13011551.2	9553172.3	9553172.286
52	ECoR	NYG	KSIL	0	0	0	0	1	3078041.092	10295366.4	7217325.3	7217325.294
53	ECoR	NYG	Shyam Sel & Power Ltd.	0	0	0	0	11	28178970.91	114091820	85912849	85912848.98
54	ECoR	NYG	MSPL	0	0	0	0	4	8456091.264	42394673.2	33938582	33938581.97
55	ECoR	NYG	PD Industries	0	0	0	0	1	3324953.5	12704780	9379826.5	9379826.5
56	ECoR	NYG	Rashmi Metallics Ltd.	0	0	0	0	4	7872411	45383081	37510670	37510670
57	ECoR	NYG	RCL	0	0	0	0	1	3099626.124	10367563.5	7267937.4	7267937.418
58	ECoR	NYG	RML	0	0	0	0	1	1964166.3	11323077.3	9358911	9358911
59	ECoR	NYG	SEL	0	0	0	0	2	5320661.76	22593349	17272687	17272687.2
60	ECoR	NYG	Shivalaya Ispat & Power Ltd.	0	0	0	0	1	3416679.9	12854665.9	9437986	9437986.026
61	ECoR	NYG	SKSIL	0	0	0	0	1	3505451.32	12394037.1	8888585.8	8888585.776
62	ECoR	NYG	SML	0	0	0	0	1	1929045.44	9794220.8	7865175.4	7865175.36
63	ECoR	NYG	SS&PL	0	0	0	0	21	78196703.76	296392570	218195866	218195865.9
64	ECoR	NYG	SSIL	0	0	0	0	1	2659658.4	11293818.9	8634160.5	8634160.5
65	ECoR	NYG	VGL	0	0	0	0	1	3328675	12284018.3	8955343.3	8955343.25
<b>Total (ECoR)</b>				<b>1</b>				<b>70</b>				<b>635991578.1</b>
66	SWR	AMSA	BMM Ispat Ltd.	0	0	0	0	2	4902965	15896713	10993748	10993748
67	SWR	MMEC	BMM Ispat Ltd.	0	0	0	0	229	400228523	1789828544	1.39E+09	1389600021
68	SWR	PKL	BMM Ispat Ltd.	0	0	0	0	3	1074632	15835968	14761336	14761336
69	SWR	PMBR	BMM Ispat Ltd.	0	0	0	0	30	20038227	179432870	159394643	159394643
70	SWR	RMGD	BMM Ispat Ltd.	0	0	0	0	9	3293041	48004697	44711656	44711656
71	SWR	RNJP	BMM Ispat Ltd.	0	0	0	0	2	1295332	11899911	10604579	10604579
72	SWR	SLU	BMM Ispat Ltd.	0	0	0	0	12	20684153	91517216	70833063	70833063
<b>Total (SWR)</b>				<b>0</b>				<b>287</b>				<b>1700899046</b>
<b>Grand Total</b>				<b>4</b>				<b>716</b>				<b>4029555725</b>



## Annexure-III (b) (Para 2.5.1)

## Consignees booking iron ore to other than their own siding, who did not submit documents at all (Amount in ₹)

S.no	Name of the Zonal Railway	Name of loading point	Name of the Consignee	Period 22.5 2008 to 5.6.2009			Period (1) Dt. 6/6/09 to 30/09/13				Total from 22.5.08 to 31.9.13	
				No of rakes	freight at class 170 / 180	freight at class 200X	Difference	No of rakes	freight without DBC	freight with DBC		Difference
1	2	3	4	5	6	7	8	9	10	11	12	13
1	SER	BXF	B.S Sponge Pvt Ltd	1	1671853	3388607	1716754	0	0	0	0	1716754
2	SER	BXF	Bhusan Steel Ltd	2	7140643	15703362	8562719	0	0	0	0	8562719
3	SER	BXF	Hi-Tech Power And Steel Ltd	1	2479128	5788823	3309695	0	0	0	0	3309695
4	SER	BXF	Jaiswal Neco Industries Ltd	7	17738279	40963011	23224732	0	0	0	0	23224732
5	SER	BXF	Maa Shakambari Steel Ltd	2	3432249	6993082	3560833	0	0	0	0	3560833
6	SER	BXF	Maheshwary Ispat Ltd	4	14389267	31855154	17465887	0	0	0	0	17465887
7	SER	BXF	Nakoda Ispat Pvt Ltd	2	4846478	11332184	6485706	0	0	0	0	6485706
8	SER	BXF	Pawan Shut Songepvtltd	1	1545629	3071105	1525476	0	0	0	0	1525476
9	SER	BXF	Prakash Industries Ltd	1	1945875	4056247	2110372	0	0	0	0	2110372
10	SER	BXF	Raigarh Ispat And Power Pvt Ltd	2	3364646	7127587	3762941	0	0	0	0	3762941
11	SER	BXF	Raipur Power And Steel Ltd	1	2777606	6548181	3770575	0	0	0	0	3770575
12	SER	BXF	Rameshwaram Steel And Power Ltd	17	26782385	58821929	32039544	0	0	0	0	32039544
13	SER	BXF	Salasar Sponge Pvt Ltd	1	2424898	5664074	3239176	0	0	0	0	3239176
14	SER	BXF	Salasar Steel & Power Ltd	1	2599477	6041754	3442277	0	0	0	0	3442277
15	SER	BXF	Saras Steel & Power Ltd	1	2465296	5767818	3302522	0	0	0	0	3302522
16	SER	BXF	Shiv Shakti Steel Ltd	5	8700670	17713281	9012611	0	0	0	0	9012611
17	SER	BXF	Shree Bajrang Power & Ispat Ltd	3	7268330	16576071	9307741	0	0	0	0	9307741
18	SER	BXF	Smc Power Generation Ltd	3	4145262	7997760	3852498	0	0	0	0	3852498
19	SER	BXF	Sunil Ispat & Power Ltd	3	5466542	11198340	5731798	0	0	0	0	5731798
20	SER	BXF	Topworth Steel Pvt Ltd .	1	2640250	6218752	3578502	0	0	0	0	3578502
21	SER	BYX	Shree Shyam Ispat Ind.P.Ltd.	1	2458293	4918497	2460204	0	0	0	0	2460204
22	SER	EMIJ	Agarwal Sponge (P)Ltd	1	2985446	7670810	4685364	0	0	0	0	4685364
23	SER	EMIJ	Gopal Sponge&Power Pvt Ltd	1	2990390	7688248	4697858	0	0	0	0	4697858
24	SER	EMIJ	Ind Synergy Ltd	1	2001438	5138971	3137533	0	0	0	0	3137533
25	SER	EMIJ	Jayswal Neco Ltd	1	3060001	7811103	4751102	0	0	0	0	4751102
26	SER	EMIJ	Shyam Steel Ind. Ltd	1	1806573	4274042	2467469	0	0	0	0	2467469
27	SER	IOJB	Ind Synergy Ltd	1	2054845	5235148	3180303	0	0	0	0	3180303
28	SER	IOJB	Jaiswal Neco Industries Ltd	2	6256550	15592329	9335779	0	0	0	0	9335779
29	SER	IOJB	Salasar Sponge P Ltd	1	2211330	5122541	2911211	0	0	0	0	2911211
30	SER	IOJB	Salasar Steel & Power Ltd	1	2212582	5124223	2911641	0	0	0	0	2911641
31	SER	JRLI	Ind Synergy Ltd	1	2671252	5013171	2341919	0	0	0	0	2341919
32	SER	JRLI	M.B. Sponge & Power Ltd	1	2013919	4243981	2230062	0	0	0	0	2230062
33	SER	JRLI	Shree Shyam Ispat Ind.P.Ltd.	2	4707037	10331110	5624073	0	0	0	0	5624073
34	SER	JRLI	Singhal Enterprises.P.Ltd.	1	2494193	5162644	2668451	0	0	0	0	2668451
35	SER	BUF	B.S.Sponge Ltd	0	0	0	0	1	1623594	6517492	4893898	4893898
36	SER	BUF	Brahmaputra Metaliks Ltd	0	0	0	0	1	2109774	7388756	5278982	5278982
37	SER	BUF	Maa Kali Alloys Udyog	0	0	0	0	3	4496592	19046190	14549598	14549598
38	SER	BUF	Maa Sakambari Steel Ltd	0	0	0	0	3	4621566	22585031	17963465	17963465

S.no	Name of the Zonal Railway	Name of loading point	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6/6/09 to 30/09/13				Total from 22.5.08 to 31.9.13
				No of rakes	freight at class 170 / 180	freight at class 200X	Difference	No of rakes	freight without DBC	freight with DBC	Difference	
1	2	3	4	5	6	7	8	9	10	11	12	13
39	SER	BUF	Raigarh Ispat And Power Pvt Ltd	0	0	0	0	1	1533844	9246940	7713096	7713096
40	SER	BUF	Satya Power & Ispat Pvt. Ltd.	0	0	0	0	2	4289314	14676664	10387350	10387350
41	SER	BUF	Shree Shyam Ispat India Pvt.Ltd.	0	0	0	0	3	4450573	19608965	15158392	15158392
42	SER	BUF	Shyam Sel & Power Ltd	0	0	0	0	1	2013919	7285242	5271323	5271323
43	SER	BUF	Singhal Enterprises	0	0	0	0	2	3056520	18522174	15465654	15465654
44	SER	BXF	Adhunik Alloys Power Pvt Ltd	0	0	0	0	2	3220216	18870563	15650347	15650347
45	SER	BXF	Adhunik Metaills Ltd	0	0	0	0	3	4485356	25484974	20999618	20999618
46	SER	BXF	Airan Steel & Power Ltd	0	0	0	0	7	16483465	53353825	36870360	36870360
47	SER	BXF	Alok Steel & Ind (P) Ltd	0	0	0	0	2	4177053	14719495	10542442	10542442
48	SER	BXF	Ambika Ispat India Pvt Ltd	0	0	0	0	1	1707740	6683287	4975547	4975547
49	SER	BXF	Anjani Steels Limited	0	0	0	0	5	8203479	30867715	22664236	22664236
50	SER	BXF	API Ispat & Powertech (P) Ltd.	0	0	0	0	1	2520609	7790716	5270107	5270107
51	SER	BXF	Aryan Ispat & Power Pvt Ltd	0	0	0	0	1	2380458	7857534	5477076	5477076
52	SER	BXF	B.S Sponge Pvt Ltd	0	0	0	0	5	8457016	38662598	30205582	30205582
53	SER	BXF	Bonai Industrial Co.Ltd	0	0	0	0	1	2471816	4295483	1823667	1823667
54	SER	BXF	Eastern Steel And Power Ltd.	0	0	0	0	1	1656403	9430403	7774000	7774000
55	SER	BXF	Godawari Power & Ispat Ltd	0	0	0	0	3	6920006	10218094	3298088	3298088
56	SER	BXF	Ind Synergy Ltd	0	0	0	0	3	4333315	16540355	12207040	12207040
57	SER	BXF	Indian Steel And Power Ltd	0	0	0	0	1	2468044	4289951	1821907	1821907
58	SER	BXF	Jai Balaji Industries Ltd.	0	0	0	0	7	18442992	30016095	11573103	11573103
59	SER	BXF	Kalindi Ispat Pvt Ltd	0	0	0	0	2	4479820	10480656	6000836	6000836
60	SER	BXF	Lloyds Matel & Engineers Ltd	0	0	0	0	20	86141596	139538312	53396716	53396716
61	SER	BXF	Maa Mangala Ispat Pvt Ltd	0	0	0	0	2	3295899	10169901	6874002	6874002
62	SER	BXF	Maa Sakambari Steel Ltd	0	0	0	0	13	21462597	95127843	73665246	73665246
63	SER	BXF	Maheshwary Ispat Ltd	0	0	0	0	18	44006121	119891180	75885059	75885059
64	SER	BXF	Msp Metalics Ltd.	0	0	0	0	1	1121511	8878511	7757000	7757000
65	SER	BXF	N.R. Ispat And Power Pvt Ltd	0	0	0	0	1	1633168	5097078	3463910	3463910
66	SER	BXF	Nakoda Ispat Pvt Ltd	0	0	0	0	6	14695923	27907702	13211779	13211779
67	SER	BXF	Nilachal Iron & Power Ltd	0	0	0	0	1	1460970	3132886	1671916	1671916
68	SER	BXF	O C L India Limited	0	0	0	0	4	3783441	22847559	19064118	19064118
69	SER	BXF	Ocl Iron And Steel Ltd	0	0	0	0	14	14262698	97550787	83288089	83288089
70	SER	BXF	Ocl Steel Ltd	0	0	0	0	1	858573	2006128	1147555	1147555
71	SER	BXF	Param Industries Ltd.	0	0	0	0	5	9968600	36444813	26476213	26476213
72	SER	BXF	Prakash Industries Ltd	0	0	0	0	132	252655264	733033440	480378176	480378176
73	SER	BXF	Rabindra Enterprises (P) Ltd	0	0	0	0	1	1983877	7393977	5410100	5410100
74	SER	BXF	Raigarh Ispat And Power Pvt Ltd	0	0	0	0	5	8230023	36081764	27851741	27851741
75	SER	BXF	Raimata Ispat (India) Pvt Ltd	0	0	0	0	5	12856420	42349347	29492927	29492927
76	SER	BXF	Raipur Power And Steel Ltd	0	0	0	0	5	13513396	19708098	6194702	6194702
77	SER	BXF	Rameshwaram Steel& Power Pvt Ltd	0	0	0	0	3	4749601	8707439	3957838	3957838

S.no	Name of the Zonal Railway	Name of loading point	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6/6/09 to 30/09/13				Total from 22.5.08 to 31.9.13
				No of rakes	freight at class 170 / 180	freight at class 200X	Difference	No of rakes	freight without DBC	freight with DBC	Difference	
1	2	3	4	5	6	7	8	9	10	11	12	13
78	SER	BXF	Rathi Steel & Power Ltd	0	0	0	0	7	11121661	43517918	32396257	32396257
79	SER	BXF	Ravindra Enterprises Pvt Ltd	0	0	0	0	1	2089231	7496461	5407230	5407230
80	SER	BXF	S M C Power Generation Ltd	0	0	0	0	3	4245235	12143242	7898007	7898007
81	SER	BXF	Salasar Steel & Power Ltd	0	0	0	0	11	26124907	47209530	21084623	21084623
82	SER	BXF	Sarada Energy & Mineral Ltd	0	0	0	0	5	12310036	17584714	5274678	5274678
83	SER	BXF	Self A/C Airan Steel And Power Pvt Ltd	0	0	0	0	1	2273209	4287782	2014573	2014573
84	SER	BXF	Self A/C Jaibalaji Industries Ltd	0	0	0	0	2	5586385	8708531	3122146	3122146
85	SER	BXF	Self A/C Vandana Global Ltd	0	0	0	0	1	2510520	4291470	1780950	1780950
86	SER	BXF	Shakun Sponge Iron Pvt Ltd	0	0	0	0	1	2285860	4311645	2025785	2025785
87	SER	BXF	Shiv Shakti Steel Ltd	0	0	0	0	6	9616943	32027230	22410287	22410287
88	SER	BXF	Shre Ambika Ispat India Ltd	0	0	0	0	2	3569987	13826314	10256327	10256327
89	SER	BXF	Shree Bajrang Power & Ispat Ltd	0	0	0	0	5	11545378	20096935	8551557	8551557
90	SER	BXF	Shree Gopal Govind Sponge (P) Ltd	0	0	0	0	1	2205637	4120202	1914565	1914565
91	SER	BXF	Shyam Metalics & Energy Ltd	0	0	0	0	14	21532758	105877426	84344668	84344668
92	SER	BXF	Singhal Enterprises Pvt Ltd	0	0	0	0	8	12296404	45043799	32747395	32747395
93	SER	BXF	Smc Power Generation Ltd	0	0	0	0	19	26360797	70448457	44087660	44087660
94	SER	BXF	Sri Ambika Ispat Pvt. Ltd.	0	0	0	0	2	3360266	16188124	12827858	12827858
95	SER	BXF	Sunil Ispat & Power Ltd	0	0	0	0	11	18096174	33951010	15854836	15854836
96	SER	BXF	Time Steel & Power Ltd	0	0	0	0	2	2170066	7627612	5457546	5457546
97	SER	BXF	Topworth Steel Pvt Ltd .	0	0	0	0	21	55998805	132318870	76320065	76320065
98	SER	EMIJ	Action Ispat & Power Ltd	0	0	0	0	3	5569807	10090784	4520977	4520977
99	SER	EMIJ	Agarwal Sponge (P)Ltd	0	0	0	0	2	5782001	7759700	1977699	1977699
100	SER	EMIJ	Anjani Steels Limited	0	0	0	0	8	16080153	72371713	56291560	56291560
101	SER	EMIJ	Bhagwati Power & Steel Ltd	0	0	0	0	2	5789950	11780209	5990259	5990259
102	SER	EMIJ	Drolia Electro Steel Ltd	0	0	0	0	12	34297811	85563539	51265728	51265728
103	SER	EMIJ	Electro Steel&Power Ltd	0	0	0	0	1	1916629	3890897	1974268	1974268
104	SER	EMIJ	Essel Mining & Industries Ltd.	0	0	0	0	7	31879512	33601086	1721574	1721574
105	SER	EMIJ	Euro Pratik Ispat Pvt Ltd.	0	0	0	0	2	5288310	8254566	2966256	2966256
106	SER	EMIJ	Gagan Ferrotech Ltd.	0	0	0	0	1	1812927	3847473	2034546	2034546
107	SER	EMIJ	Gopal Sponge & Power Pvt Ltd.	0	0	0	0	16	46770469	100182388	53411919	53411919
108	SER	EMIJ	Howrah Gases Ltd	0	0	0	0	1	1851587	7316019	5464432	5464432
109	SER	EMIJ	Jai Balaji Industries Ltd.	0	0	0	0	3	5279771	20700311	15420540	15420540
110	SER	EMIJ	Lloyds Matel & Engineers Ltd	0	0	0	0	1	4704833	8937138	4232305	4232305
111	SER	EMIJ	Maa Amba Sponge Pvt Ltd	0	0	0	0	3	4431119	12745233	8314114	8314114
112	SER	EMIJ	Maha Maya Sponge Iron Pvt Ltd.	0	0	0	0	2	5864284	8699569	2835285	2835285
113	SER	EMIJ	Mahendra Sponge & Power Ltd	0	0	0	0	6	16853542	32746649	15893107	15893107
114	SER	EMIJ	Nakoda Ispat Pvt Ltd	0	0	0	0	4	11555165	14653075	3097910	3097910
115	SER	EMIJ	Panagarh Trading Corporation	0	0	0	0	1	2768898	3181366	412468	412468
116	SER	EMIJ	Param Industries Ltd.	0	0	0	0	1	2582357	10045848	7463491	7463491

S.no	Name of the Zonal Railway	Name of loading point	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6/6/09 to 30/09/13				Total from 22.5.08 to 31.9.13
				No of rakes	freight at class 170 / 180	freight at class 200X	Difference	No of rakes	freight without DBC	freight with DBC	Difference	
1	2	3	4	5	6	7	8	9	10	11	12	13
117	SER	EMIJ	Prakash Industries Ltd	0	0	0	0	27	64426343	142284843	77858500	77858500
118	SER	EMIJ	Rameshwaram Steel & Power Pvt Ltd	0	0	0	0	1	1995626	3214626	1219000	1219000
119	SER	EMIJ	Reail Ispat Ltd	0	0	0	0	1	2694346	3207845	513499	513499
120	SER	EMIJ	Real Ispat & Power Limited.	0	0	0	0	12	34642975	69805363	35162388	35162388
121	SER	EMIJ	Rhih A/C Drolia Elcrosteel Ltd.	0	0	0	0	2	5734992	12304634	6569642	6569642
122	SER	EMIJ	Rhih A/C Mahendra Sponge & Power	0	0	0	0	2	5523008	7678870	2155862	2155862
123	SER	EMIJ	S A Iron & Alloys Ltd	0	0	0	0	1	3051907	7186056	4134149	4134149
124	SER	EMIJ	Sarada Energy & Mineral Ltd	0	0	0	0	13	38273177	58019000	19745823	19745823
125	SER	EMIJ	Shiv Shakti Steel P.Ltd.A/C Seleno	0	0	0	0	4	8079363	14753330	6673967	6673967
126	SER	EMIJ	Shivalay Ispat & Power Pvt Ltd.	0	0	0	0	2	5798159	11801344	6003185	6003185
127	SER	EMIJ	Shivalay Ispat Ltd	0	0	0	0	3	8506651	14939894	6433243	6433243
128	SER	EMIJ	Shree Bajrang Power & Ispat Ltd	0	0	0	0	1	2700698	4142055	1441357	1441357
129	SER	EMIJ	Sivaly Power & Ispat Limited	0	0	0	0	1	2788619	4136522	1347903	1347903
130	SER	EMIJ	Subh Infrastucture	0	0	0	0	12	35260471	63529893	28269422	28269422
131	SER	EMIJ	Uttam Galva Metalicks Ltd	0	0	0	0	11	53035896	109806325	56770429	56770429
132	SER	EMIJ	Vaswani Industries Limited	0	0	0	0	1	2933131	4349449	1416318	1416318
133	SER	GUMI	Jai Balaji Industries Ltd.	0	0	0	0	1	1127598	6290879	5163281	5163281
134	SER	IOJB	Action Ispat & Power Ltd	0	0	0	0	4	7530553	21641846	14111293	14111293
135	SER	IOJB	Alok Steel & Ind (P) Ltd	0	0	0	0	1	1524467	6639856	5115389	5115389
136	SER	IOJB	Anjani Steels Limited	0	0	0	0	4	8505641	21674543	13168902	13168902
137	SER	IOJB	Bajrang Power & Ispat Ltd	0	0	0	0	1	2943109	7883254	4940145	4940145
138	SER	IOJB	Bhagwati Power & Steel Ltd	0	0	0	0	1	2834169	7369759	4535590	4535590
139	SER	IOJB	Bhilai Ispat Pvt.Ltd.	0	0	0	0	1	3072817	3383846	311029	311029
140	SER	IOJB	Biswanath Forro Alloys Pvt. Ltd.	0	0	0	0	1	1307473	2924256	1616783	1616783
141	SER	IOJB	Bravosponge Iron P.Ltd	0	0	0	0	1	1246348	2115756	869408	869408
142	SER	IOJB	D.D.International Pvt.Ltd.	0	0	0	0	2	2025173	8966829	6941656	6941656
143	SER	IOJB	Drolia Electro Steel Ltd	0	0	0	0	1	2751738	7367341	4615603	4615603
144	SER	IOJB	Electro Steel Casting Limited	0	0	0	0	2	4194862	17829133	13634271	13634271
145	SER	IOJB	G.R.Sponge & Power Ltd.	0	0	0	0	1	2787425	7476265	4688840	4688840
146	SER	IOJB	Ghankun Steel Pvt Ltd	0	0	0	0	4	12254776	33749814	21495038	21495038
147	SER	IOJB	Ind Synergy Ltd	0	0	0	0	10	19750876	45513676	25762800	25762800
148	SER	IOJB	Jagat Tarini Ispat Ltd	0	0	0	0	1	1642302	3769578	2127276	2127276
149	SER	IOJB	Jai Balaji Industries Ltd.	0	0	0	0	1	1864682	7312149	5447467	5447467
150	SER	IOJB	Lloyds Matel & Engineers Ltd	0	0	0	0	1	5225973	5924408	698435	698435
151	SER	IOJB	N R Sponge Pvt Ltd	0	0	0	0	4	11756227	32741337	20985110	20985110
152	SER	IOJB	Prakash Industries Ltd	0	0	0	0	23	55607934	111761890	56153956	56153956
153	SER	IOJB	Rajshri Iron Industries Pvt Ltd	0	0	0	0	1	1727685	7413195	5685510	5685510
154	SER	IOJB	Ramgarh Sponge & Iron Pvt Ltd	0	0	0	0	1	1513299	6630471	5117172	5117172
155	SER	IOJB	RHIH A/C Drolia Elcrosteel Ltd.	0	0	0	0	1	2751659	4135478	1383819	1383819

S.no	Name of the Zonal Railway	Name of loading point	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6/6/09 to 30/09/13				Total from 22.5.08 to 31.9.13
				No of rakes	freight at class 170 / 180	freight at class 200X	Difference	No of rakes	freight without DBC	freight with DBC	Difference	
1	2	3	4	5	6	7	8	9	10	11	12	13
156	SER	IOJB	Salasar Steel & Power Ltd	0	0	0	0	29	61347150	180288682	118941532	118941532
157	SER	IOJB	Sarada Energy & Mineral Ltd	0	0	0	0	14	41934591	59382294	17447703	17447703
158	SER	IOJB	Shiv Sakti Sponge Iorn	0	0	0	0	1	888697	2379434	1490737	1490737
159	SER	IOJB	Shree Bajrang Power & Ispat Ltd	0	0	0	0	5	14218194	40121489	25903295	25903295
160	SER	IOJB	Shree Shanyeesi Sponge & Alloys Pvt	0	0	0	0	1	1184079	6593443	5409364	5409364
161	SER	IOJB	Shree Shyam Ispat India Pvt Ltd.	0	0	0	0	13	27715240	87665246	59950006	59950006
162	SER	IOJB	Shri Shyam Ispat	0	0	0	0	1	2150005	4313923	2163918	2163918
163	SER	IOJB	Singhal Enterprises Pvt Ltd	0	0	0	0	60	127091476	365430316	238338840	238338840
164	SER	IOJB	SKS Ispat And Power Ltd	0	0	0	0	1	3164633	3558222	393589	393589
165	SER	IOJB	SPS Steel & Rolling Mills Ltd	0	0	0	0	6	11122499	47540386	36417887	36417887
166	SER	IOJB	Sri Shyam Ispat India P.Ltd.	0	0	0	0	3	6098151	21456752	15358601	15358601
167	SER	IOJB	Subh Infrastructure A/C Bhagwati	0	0	0	0	3	8897336	12982666	4085330	4085330
168	SER	IOJB	Topworth Steel Pvt Ltd .	0	0	0	0	21	68159217	134531718	66372501	66372501
169	SER	IOJB	Uday Sponge & Power Pvt Ltd.	0	0	0	0	2	5905706	7751488	1845782	1845782
170	SER	IOJB	Uttam Galva Metalicks Ltd	0	0	0	0	3	14895951	32173737	17277786	17277786
171	SER	IOJB	Vishal Sponge Pvt Ltd	0	0	0	0	2	1974785	7905212	5930427	5930427
172	SER	JRLI	Aarti Sponge & Power Ltd.	0	0	0	0	5	15579519	25230731	9651212	9651212
173	SER	JRLI	Anjani Steels Ltd	0	0	0	0	1	2452449	4317069	1864620	1864620
174	SER	JRLI	Arti Sponge Iron & Power Pvt Ltd	0	0	0	0	2	5893566	11537845	5644279	5644279
175	SER	JRLI	Aryan Ispat & Power Pvt Ltd	0	0	0	0	1	1836618	6962586	5125968	5125968
176	SER	JRLI	Bagadia Brothers Pvt. Ltd.	0	0	0	0	1	4040668	4090353	49685	49685
177	SER	JRLI	Balmukund Sponge & Iron Ltd	0	0	0	0	2	3165449	11948311	8782862	8782862
178	SER	JRLI	Bhilai Ispat Pvt.Ltd.	0	0	0	0	3	9868464	12992439	3123975	3123975
179	SER	JRLI	Bonai Industrial Co.Ltd	0	0	0	0	1	3884380	4032413	148033	148033
180	SER	JRLI	Dhanbad Fuels Ltd	0	0	0	0	1	2077038	7327262	5250224	5250224
181	SER	JRLI	Essel Mining & Construction Pvt. Ltd.	0	0	0	0	1	3319245	3464949	145704	145704
182	SER	JRLI	Future Sponge & Company Pvt Ltd	0	0	0	0	1	1290948	2121384	830436	830436
183	SER	JRLI	G.R.Sponge & Power Ltd.	0	0	0	0	2	6798397	15328426	8530029	8530029
184	SER	JRLI	Gopal Sponge & Power Pvt Ltd.	0	0	0	0	1	3203923	7829520	4625597	4625597
185	SER	JRLI	Harshit Power & Ispat Pvt Ltd	0	0	0	0	1	1857783	7200892	5343109	5343109
186	SER	JRLI	Jai Balaji Industries Ltd.	0	0	0	0	4	7095840	19529418	12433578	12433578
187	SER	JRLI	Maa Amba Sponge Iron Ltd.	0	0	0	0	1	1872039	2530769	658730	658730
188	SER	JRLI	Maa Maha Maya	0	0	0	0	2	6379865	15051330	8671465	8671465
189	SER	JRLI	Mahendra Sponge & Power Ltd	0	0	0	0	5	14570954	23781005	9210051	9210051
190	SER	JRLI	Maheshwary Ispat Ltd	0	0	0	0	5	8785299	18831680	10046381	10046381
191	SER	JRLI	Nakoda Ispat Pvt Ltd	0	0	0	0	2	6560664	12243146	5682482	5682482
192	SER	JRLI	Raipur Handling A/C Mahendra Sponge	0	0	0	0	1	3106215	4434568	1328353	1328353
193	SER	JRLI	Ramgarh Sponge & Iron Pvt Ltd	0	0	0	0	2	3910932	17564157	13653225	13653225
194	SER	JRLI	Rashmi Sponge Iron & Allows Ltd.	0	0	0	0	1	3084163	3347280	263117	263117

S.no	Name of the Zonal Railway	Name of loading point	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6/6/09 to 30/09/13				Total from 22.5.08 to 31.9.13
				No of rakes	freight at class 170 / 180	freight at class 200X	Difference	No of rakes	freight without DBC	freight with DBC	Difference	
1	2	3	4	5	6	7	8	9	10	11	12	13
195	SER	JRLI	Rashmi Sponge Iron & Power	0	0	0	0	2	5992784	11910702	5917918	5917918
196	SER	JRLI	Real Ispat & Power Limited.	0	0	0	0	1	3266045	7943954	4677909	4677909
197	SER	JRLI	RHIH A/C Mahendra Sponge & Power	0	0	0	0	2	6884047	15816461	8932414	8932414
198	SER	JRLI	RHIH A/C Sunil Sponge P.Ltd.	0	0	0	0	2	5908433	8856738	2948305	2948305
199	SER	JRLI	Salasar Sponge & Power Limited	0	0	0	0	1	3119353	4458473	1339120	1339120
200	SER	JRLI	Sarada Energy & Mineral Ltd	0	0	0	0	8	24247932	38815225	14567293	14567293
201	SER	JRLI	Scania Steel & Power Ltd.	0	0	0	0	1	2310051	7766831	5456780	5456780
202	SER	JRLI	Shivalay Ispat & Power Pvt Ltd.	0	0	0	0	1	3906067	10623822	6717755	6717755
203	SER	JRLI	Shree Bajrang Power & Ispat Ltd	0	0	0	0	1	3066145	4419377	1353232	1353232
204	SER	JRLI	Shree Gopal Govind Sponge (P) Ltd	0	0	0	0	1	1997253	6904575	4907322	4907322
205	SER	JRLI	Shree Shyam Ispat India Pvt Ltd.	0	0	0	0	1	2448365	10104117	7655752	7655752
206	SER	JRLI	Shyam Sel & Power Ltd	0	0	0	0	1	1889075	7286849	5397774	5397774
207	SER	JRLI	Singhal Enterprises	0	0	0	0	3	7144365	22734835	15590470	15590470
208	SER	JRLI	SPS Steel & Power Ltd	0	0	0	0	15	27698742	53249584	25550842	25550842
209	SER	JRLI	Sri Nakoda Ispat A/C Arti Sponge &	0	0	0	0	1	3009382	3355680	346298	346298
210	SER	JRLI	Sunil Sponge Pvt.Ltd.	0	0	0	0	5	16126691	39627521	23500830	23500830
211	SER	JRLI	Sunil Steels	0	0	0	0	1	3206087	4452665	1246578	1246578
212	SER	JRLI	Super Smelters Ltd.	0	0	0	0	1	1887754	6720967	4833213	4833213
213	SER	JRLI	Topworth Steel Pvt Ltd .	0	0	0	0	8	28823204	58049782	29226578	29226578
214	SER	JRLI	Uday Sponge & Power Pvt Ltd.	0	0	0	0	2	6214162	15282753	9068591	9068591
215	SER	JRLI	Uttam Galva Metalicks Ltd	0	0	0	0	3	15750826	26270269	10519443	10519443
216	SER	JRLI	Vision Sponge Iron Pvt Ltd	0	0	0	0	1	1995551	7137374	5141823	5141823
217	SER	KMPD	Adhunik Alloys Power Pvt Ltd	0	0	0	0	1	1590992	9704347	8113355	8113355
218	SER	KMPD	Electro Steel Casting Limited	0	0	0	0	1	2748896	6964345	4215449	4215449
219	SER	KMPD	Electrosteel Steels Ltd.	0	0	0	0	7	18506741	48840968	30334227	30334227
220	SER	KMPD	Jai Hanuman Udyog Pvt Ltd	0	0	0	0	15	22888848	111102605	88213757	88213757
221	SER	KMPD	Jai Mangla Sponge Iron Ltd.	0	0	0	0	2	4468793	16568726	12099933	12099933
222	SER	KMPD	Rashmi Cement Ltd	0	0	0	0	6	15891546	41587441	25695895	25695895
223	SER	KMPD	Shah Sponge & Power Pvt. Ltd.	0	0	0	0	14	30844328	115463896	84619568	84619568
224	SER	NOMR	Tayo Rolls	0	0	0	0	1	965112	8460614	7495502	7495502
225	SER	PJPD	B M M Ispat Ltd	0	0	0	0	1	2911145	9496847	6585702	6585702
226	SER	PJPD	Jharkhand Ispat [P] Ltd.	0	0	0	0	1	2172741	8541402	6368661	6368661
227	SER	PJPD	Lioyds Metal Engg. Ltd.	0	0	0	0	1	7140342	11640613	4500271	4500271
228	SER	PJPD	Prakesh Industries Ltd	0	0	0	0	1	3416146	9508685	6092539	6092539
229	SER	RGZ	Brahmaputra Metaliks Ltd	0	0	0	0	1	1672450	8020196	6347746	6347746
230	SER	RGZ	Param Industries Ltd.	0	0	0	0	1	2017612	9890758	7873146	7873146
231	SER	RGZ	Satya Power & Ispat Pvt. Ltd.	0	0	0	0	1	2381060	10448759	8067699	8067699
232	SER	RGZ	Shree Shyam Ispat India Pvt Ltd.	0	0	0	0	1	1612429	9628448	8016019	8016019



S.no	Name of the Zonal Railway	Name of loading point	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6/6/09 to 30/09/13				Total from 22.5.08 to 31.9.13
				No of rakes	freight at class 170 / 180	freight at class 200X	Difference	No of rakes	freight without DBC	freight with DBC	Difference	
1	2	3	4	5	6	7	8	9	10	11	12	13
<b>Total (SER)</b>				<b>75</b>				<b>988</b>				<b>3784703162</b>
233	ECoR	NYG	Aadhunik Alloy & Power Ltd.	0	0	0	0	2	3637003.22	20444873.6	16807870	16807870
234	ECoR	NYG	Ankit Metallic And Power Ltd.	0	0	0	0	5	10809986	43505281.4	32695295	32695295
235	ECoR	NYG	BHGWTI	0	0	0	0	1	4523206.79	9607755.68	5084548.9	5084549
236	ECoR	NYG	Chintpurni Steel (P) Ltd	0	0	0	0	1	2030626	8796505	6765879	6765879
237	ECoR	NYG	Dinabandhu Steel And Power Ltd.	0	0	0	0	3	3627674	27604588	23976914	23976914
238	ECoR	NYG	DSL	0	0	0	0	5	20879041	48019258.5	27140218	27140218
239	ECoR	NYG	ESIL	0	0	0	0	25	68195514.2	271352118	203156604	203156604
240	ECoR	NYG	Eastern Steel	0	0	0	0	1	1852812	8199163	6346351	6346351
241	ECoR	NYG	ESPL	0	0	0	0	1	2340946.4	10997990.9	8657044.5	8657045
242	ECoR	NYG	Govinda Impex Ltd.	0	0	0	0	4	8258635.22	41027006.5	32768371	32768371
243	ECoR	NYG	HSL	0	0	0	0	1	2199981.35	10635938.1	8435956.7	8435957
244	ECoR	NYG	Jindal Saw Limited	0	0	0	0	43	199309038	447300904	247991866	247991866
245	ECoR	NYG	KBSL	0	0	0	0	1	2316595.03	8987235.42	6670640.4	6670640
246	ECoR	NYG	KKRPL	0	0	0	0	1	2113828.16	9573749.28	7459921.1	7459921
247	ECoR	NYG	Maa Mahamaya	1	3418673	5243615	1824942	0	0	0	0	1824942
248	ECoR	NYG	Maa Chinnamastika Cement &Ispat	0	0	0	0	2	4154340	18869065	14714725	14714725
249	ECoR	NYG	Maithan Ispat Ltd.	7	9381866	21058736	11676870	2	6529749.39	13980328.8	7450579.4	19127449
250	ECoR	NYG	Mid East Integrated Steel Ltd.	14	18106655	40688373	22581718	28	51362281	258457319	207095038	229676756
251	ECoR	NYG	MSPLG	0	0	0	0	1	2029910.16	8801116.24	6771206.1	6771206
252	ECoR	NYG	MSSL	0	0	0	0	1	3228559.08	10868614.1	7640055	7640055
253	ECoR	NYG	MSSPL	0	0	0	0	3	11186272.7	28026166.3	16839894	16839894
254	ECoR	NYG	Maheswari	9	15114612	35130262	20015650	2	3361485	5811699	2450214	22465864
255	ECoR	NYG	NRIPPL	0	0	0	0	1	2327985.58	9059751.96	6731766.4	6731766
256	ECoR	NYG	Ocl Ironand Steel Ltd.	0	0	0	0	1	1922468	10502845	8580376	8580376
257	ECoR	NYG	Rashmi Cement Ltd.	0	0	0	0	4	7446578.18	43255036.4	35808458	35808458
258	ECoR	NYG	RLJ Concast Ltd	0	0	0	0	2	9317508.75	19083852.4	9766343.6	9766344
259	ECoR	NYG	Rashmi Metallic Ltd.	1	1654976	4130942	2475966	2	7101998.85	22788084.8	15686086	18162052
260	ECoR	NYG	Rosemary Sponge & Ispat Ltd	0	0	0	0	1	3669900	6767663	3097764	3097764
261	ECoR	NYG	Rashmi Sponge &Iron Pvt. Ltd.	1	3360729	8383967	5023238	5	9245754.1	52311372.8	43065619	48088857
262	ECoR	NYG	RSML	0	0	0	0	5	13595424.2	57561433.3	43966009	43966009
263	ECoR	NYG	Rathi Udyog Ltd.	1	2248190	3384480	1136290	0	0	0	0	1136290
264	ECoR	NYG	SAIAPL	0	0	0	0	2	7998705.76	19286976.7	11288271	11288271
265	ECoR	NYG	Shanti Gopal Concast Ltd.	0	0	0	0	5	21352868	48562392	27209524	27209524
266	ECoR	NYG	Sobha Ispat Ltd.	0	0	0	0	6	13632378.4	53574927.7	39942549	39942549
267	ECoR	NYG	Sakhambari Ispat Pvt. Ltd.	0	0	0	0	2	4291538.98	17271494.2	12979955	12979955
268	ECoR	NYG	Shyam Metallic And Energy Ltd.	0	0	0	0	24	83786206.9	237238654	153452447	153452447
269	ECoR	NYG	Super Smelter Ltd.	0	0	0	0	1	2144468.87	10367559.7	8223090.9	8223091
270	ECoR	NYG	SPL	0	0	0	0	1	2184916.7	10200523.5	8015606.8	8015607

S.no	Name of the Zonal Railway	Name of loading point	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6/6/09 to 30/09/13				Total from 22.5.08 to 31.9.13
				No of rakes	freight at class 170 / 180	freight at class 200X	Difference	No of rakes	freight without DBC	freight with DBC	Difference	
1	2	3	4	5	6	7	8	9	10	11	12	13
271	ECoR	NYG	Surya Sponge Ltd.	4	6107811	14093275	7985464	0	0	0	0	7985464
272	ECoR	NYG	Singhania & Sons Pvt. Ltd.	0	0	0	0	1	1435846	7215565	5779719	5779719
273	ECoR	NYG	Vandana Global Ltd.	0	0	0	0	1	3635266.05	12567718.8	8932452.8	8932453
274	ECoR	NYG	Vision Sponge Iron Ltd.	0	0	0	0	8	31042429.8	70768721	39726291	39726291
275	ECoR	NYG	Visa Steel Ltd.	0	0	0	0	21	35732265.1	179655206	143922940	143922940
<b>Total (ECoR)</b>				<b>38</b>				<b>226</b>				<b>1595814599</b>
276	SWR	RNJP	Jindal South West Ispat Steel Ltd.	0	0	0	0	3	25900107	38874957	12974850	12974850
277	SWR	VYS	JSW Ispat Steel Ltd	0	0	0	0	1	5904169	10462669	4558500	4558500
278	SWR	RNJP	Satvahana Ispat Ltd	0	0	0	0	1	534923.7	5656338.22	5121415	5121415
279	SWR	RNJP	SBQ Steels Ltd	0	0	0	0	6	18413303	50103479	31690176	31690176
280	SWR	SMLI	SBQ Steels Ltd	0	0	0	0	1	3599232	9154291	5555059	5555059
281	SWR	RNJP	Sesa Goa Ltd	0	0	0	0	6	13444159	50391715	36947556	36947556
282	SWR	RNJP	X India	0	0	0	0	2	746415	10737974	9991559	9991559
283	SWR	RNJP	Kamachi Sponge & Power Corporation	0	0	0	0	2	6628510	17356440	10727930	10727930
284	SWR	RNJP	Sona Alloys Pvt Ltd	0	0	0	0	3	11123514	24917878	13794364	13794364
<b>Total (SWR)</b>				<b>0</b>				<b>25</b>				<b>131361408</b>
285	SECR	BIA	Essar Steel Ltd.	0	0	0	0	6	22478558	57615988	35137430	35137430
286	SECR	JSLK	JSPL Mech Plant	0	0	0	0	1	2247318	3212764	965446	965446
<b>Total (SECR)</b>				<b>0</b>				<b>7</b>				<b>36102876</b>
<b>Grand Total</b>				<b>113</b>				<b>1246</b>				<b>5547982046</b>



## Annexure-IV (a) (Para 2.5.2)

## Consignees booking iron ore to their own siding, who submitted documents partially (Amount in ₹)

S.no	Name of the Zonal Railway	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6/6/09 to 31/9/13				Total from 22.5.08 to 31.9.13
			No of rakes	Freight at class 170 / 180	Freight at class 200X	Difference	No of rakes	Freight without DBC	Freight with DBC	Difference	
1	2	3	4	5	6	7	8	9	10	11	12
1	SE	Bhushan Power and Steel Ltd.	4	6218670	16775373	10556703	0	0	0	0	10556703
2	SE	Jindal Steel & Power Ltd.	405	807568776	2029480709	1221911933	0	0	0	0	1221911933
3	SE	Moneet Ispat & Energy Ltd.	1	1606537	3617436	2010899	0	0	0	0	2010899
4	SE	Anjaneel Steel Ltd	0	0	0	0	2	3575545	20457412	16881867	16881867
5	SE	Bhagawati Power & Steel Pvt.Ltd.	0	0	0	0	1	2037115	3949763	1912648	1912648
6	SE	Bhusan Power & Steel Ltd.	0	0	0	0	193	265087513	1265517148	1000429635	1000429635
7	SE	Bhusan Steel Ltd	0	0	0	0	6	10220755	41305376	31084620	31084620
8	SE	Crest Steel & Power (P) Ltd	0	0	0	0	5	15787238	50316754	34529516	34529516
9	SE	Electo Steel And Castings Ltd	0	0	0	0	1	2225779	7142715	4916936	4916936
10	SE	Jindal Steel & Power Ltd.	0	0	0	0	2899	5207390505	18528387856	13320997351	13320997351
11	SE	K.I.C. Metaliks Ltd.	0	0	0	0	1	2230801	10402657	8171856	8171856
12	SE	Mahendra Sponge & Power Ltd	0	0	0	0	1	3933756	9733197	5799441	5799441
13	SE	Minerals And Metals Trading Corporation Ltd	0	0	0	0	6	8101157	18525548	10424391	10424391
14	SE	Moneet Ispat & Energy Ltd.	0	0	0	0	226	470885167	1867544516	1396659349	1396659349
15	SE	MSP Metaliks Ltd.	0	0	0	0	7	19549885	64902334	45352449	45352449
16	SE	MSP Sponge Iron Ltd	0	0	0	0	1	1972688	4215108	2242420	2242420
17	SE	MSP Steel & Power Ltd.	0	0	0	0	72	139152506	548096313	408943807	408943807
18	SE	Neelachal Ispat Nigam Ltd.	0	0	0	0	47	59513884	318561711	259047827	259047827
19	SE	Nilachal Iron & Power Ltd.	0	0	0	0	6	7696346	25945609	18249263	18249263
20	SE	Rashmi Ispat(P) Ltd	0	0	0	0	2	4158385	18643776	14485391	14485391
21	SE	Singhal Enterprises Pvt.Ltd	0	0	0	0	26	74830436	247377111	172546675	172546675
22	SE	Sunflag Iron And Steel Pvt Ltd	0	0	0	0	88	363068942	682121557	319052615	319052615
23	SE	Topworth Steels And Power Pvt Ltd	0	0	0	0	7	28542077	71175107	42633030	42633030
24	SE	Ushamartin Ltd	0	0	0	0	2	1596104	16693416	15097312	15097312
25	SE	Uttam Galva Metalliks Ltd.	0	0	0	0	4	23142260	50504678	27362418	27362418
<b>Total (SE)</b>			<b>410</b>				<b>3603</b>				<b>18391300352</b>
26	ECoR/NYG	Nilachal Ispat (NINL)	13	15328738	37228169	21899431	0	0	0	0	21899431
<b>Total (ECoR)</b>			<b>13</b>				<b>0</b>				<b>21899431</b>
27	SWR	BMM Ispat Limited	0	0	0	0	22	14258349	130744336	116485987	116485987
<b>Total (SWR)</b>			<b>0</b>				<b>22</b>				<b>116485987</b>
<b>Grand Total</b>			<b>423</b>				<b>3625</b>				<b>18529685770</b>

## Annexure-IV (b) (Para 2.5.2)

## Consignees booking iron ore to other than their own siding, who submitted documents partially(Amount in ₹)

S.no	Name of the Zonal Railway	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6/6/09 to 31/9/13				Total from 22.5.08 to 31.9.13
			No of rakes	Freight at class 170 / 180	Freight at class 200X	Difference	No of rakes	Freight without DBC	Freight with DBC	Difference	
1	2	3	4	5	6	7	8	9	10	11	12
1	SER	Ind Synergy Ltd.	2	3984552	10300709	6316157	0	0	0	0	6316157
2	SER	Ma Amba Sponge Iron (P) Ltd.	1	1364271	3123618	1759347	0	0	0	0	1759347
3	SER	MSP Steel & Power Ltd.	1	1948768	5014816	3066048	0	0	0	0	3066048
4	SER	Rasmi Cement Ltd	1	1502030	3373474	1871444	0	0	0	0	1871444
5	SER	SA Iron & Alloys Ltd.	1	3317672	8131140	4813468	0	0	0	0	4813468
6	SER	Supre Smelters Ltd	1	1918214	4342753	2424539	0	0	0	0	2424539
7	SER	Aarti Steel Ltd	0	0	0	0	1	2293422	8825983	6532561	6532561
8	SER	Action Ispat	0	0	0	0	15	29427187	72178778	42751591	42751591
9	SER	Adhunik Corporation Ltd.	0	0	0	0	1	2120237	7045295	4925058	4925058
10	SER	Adhunik Alloys & Power Ltd	0	0	0	0	3	3601963	24751818	21149855	21149855
11	SER	Airan Steel & Power (P) Ltd	0	0	0	0	1	3831676	6071910	2240234	2240234
12	SER	Alok Steel & Industries (P) Ltd	0	0	0	0	2	3695907	15194473	11498566	11498566
13	SER	Ambika Ispat India Pvt Ltd	0	0	0	0	1	2644566	7441144	4796578	4796578
14	SER	Anjane Steel Ltd	0	0	0	0	13	26409631	67454889	41045258	41045258
15	SER	Ankit Metal & Power Ltd.	0	0	0	0	34	42586953	213016504	170429551	170429551
16	SER	Apprant Steel Ltd	0	0	0	0	1	2800289	4150825	1350536	1350536
17	SER	Aryan Ispat & Power (P) Ltd	0	0	0	0	5	9232250	42451040	33218790	33218790
18	SER	Atibir Industries Ltd	0	0	0	0	4	7734137	27186484	19452347	19452347
19	SER	B M M Ispat Ltd	0	0	0	0	4	10263293	31527953	21264660	21264660
20	SER	B S Sponge (P) Ltd	0	0	0	0	1	2340536	4293097	1952561	1952561
21	SER	Balmukund Sponge & Iron Ltd	0	0	0	0	14	17611252	65064480	47453228	47453228
22	SER	Bhagawati Power & Steel Pvt.Ltd.	0	0	0	0	5	14300846	37365540	23064694	23064694
23	SER	Bhusan Power & Steel Ltd.	0	0	0	0	1	2011184	3264936	1253752	1253752
24	SER	Bhusan Steel Ltd	0	0	0	0	26	45998031	191508105	145510074	145510074
25	SER	Bishwanath Fero Alloys (P) Ltd	0	0	0	0	4	5602539	17909989	12307450	12307450
26	SER	Bravo Sponge Iron Ltd.	0	0	0	0	2	2845284	8616013	5770729	5770729
27	SER	C. P. Ispat Pvt. Limited	0	0	0	0	1	2385713	8907846	6522133	6522133
28	SER	Chint Purni Steel Pvt Ltd	0	0	0	0	2	3705404	11493982	7788578	7788578
29	SER	Cocast Bengal Ind. Ltd.	0	0	0	0	1	2265627	6944685	4679058	4679058
30	SER	Concast Steel & Power Ltd	0	0	0	0	1	2412865	11728926	9316061	9316061
31	SER	Crest Steel & Power (P) Ltd	0	0	0	0	12	41853844	128732255	86878411	86878411
32	SER	D D International Pvt Ltd	0	0	0	0	13	13984757	76781261	62796504	62796504
33	SER	Dankuni Steels Ltd Unit Concast Ferro Inc	0	0	0	0	2	7347256	16373707	9026451	9026451
34	SER	Dhanbad Fuels Ltd	0	0	0	0	2	3162087	14806459	11644372	11644372
35	SER	Dugapur Metaliks Ltd	0	0	0	0	3	5425467	12273995	6848528	6848528
36	SER	Eassar Steel Ltd	0	0	0	0	4	16089027	36330830	20241803	20241803
37	SER	Electo Steel And Castings Ltd	0	0	0	0	9	20539067	58546082	38007015	38007015
38	SER	Electro Steel Integrated Ltd	0	0	0	0	3	4738189	22010942	17272753	17272753
39	SER	Electrosteel Steels Limited	0	0	0	0	10	24075180	78905161	54829981	54829981
40	SER	Electrotherm India Ltd.	0	0	0	0	1	8742690	12760953	4018263	4018263
41	SER	Emars Mining	0	0	0	0	1	1748108	2860207	1112099	1112099
42	SER	Euro Pratik Ispat Pvt Ltd	0	0	0	0	2	5706552	7990128	2283576	2283576
43	SER	G.D Industries Pvt.Limited.	0	0	0	0	1	1132102	6516225	5384123	5384123
44	SER	Gagan Ferro Tech Ltd.	0	0	0	0	16	37821460	147550384	109728924	109728924

S.no	Name of the Zonal Railway	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6/6/09 to 31/9/13				Total from 22.5.08 to 31.9.13
			No of rakes	Freight at class 170 / 180	Freight at class 200X	Difference	No of rakes	Freight without DBC	Freight with DBC	Difference	
1	2	3	4	5	6	7	8	9	10	11	12
45	SER	Gallant Ispat Ltd	0	0	0	0	2	8504053	21476799	12972746	12972746
46	SER	Ganesh Sponge (P) Ltd.	0	0	0	0	1	2260845	7110207	4849362	4849362
47	SER	Gaurab Krishna Ispat India P Ltd	0	0	0	0	1	2981556	4425855	1444299	1444299
48	SER	Ghankhun Steel Pvt Ltd	0	0	0	0	1	4120645	6075525	1954880	1954880
49	SER	Haldia Steel	0	0	0	0	3	7765885	26869835	19103950	19103950
50	SER	Hawrah Gases Ltd A/C Chandil Industries Ltd.	0	0	0	0	1	1027603	2774428	1746825	1746825
51	SER	Howrah Gases Ltd.	0	0	0	0	21	37654019	120842843	83188824	83188824
52	SER	Ind Synergy Ltd.	0	0	0	0	23	44463367	97579442	53116075	53116075
53	SER	Jagat Tarini Ispat Ltd.	0	0	0	0	6	9795607	36128374	26332767	26332767
54	SER	Jagdamba Fiscal Pvt Ltd	0	0	0	0	1	1877826	3852905	1975079	1975079
55	SER	Jai Durga Iron Pvt Ltd	0	0	0	0	4	8446675	19151652	10704977	10704977
56	SER	Jai Balaji Industries Ltd.	0	0	0	0	73	131112528	424142355	293029826	293029826
57	SER	Jharkhand Ispat [P] Ltd.	0	0	0	0	2	3179613	13264553	10084940	10084940
58	SER	Kohinoor Steel (P) Ltd.	0	0	0	0	1	878129	1668637	790508	790508
59	SER	Lal Iron & Steel Limited	0	0	0	0	2	2470397	5686431	3216034	3216034
60	SER	Laxmi Ispt Udyog Ltd.	0	0	0	0	3	5150198	9864196	4713998	4713998
61	SER	Lioyds Metal Engg. Ltd.	0	0	0	0	12	74132507	126452282	52319775	52319775
62	SER	M B Sponge & Power Limited	0	0	0	0	5	10719431	36615652	25896221	25896221
63	SER	Ma Chandi Durga Ispat Ltd	0	0	0	0	3	4473755	9612120	5138365	5138365
64	SER	Ma Mangala Ispat Pvt. Ltd.	0	0	0	0	3	6878011	19299183	12421172	12421172
65	SER	Ma Amba Sponge Iron (P) Ltd.	0	0	0	0	12	19432455	66306103	46873648	46873648
66	SER	Maa Mahamaya Sponge Iron Pvt. Ltd	0	0	0	0	1	3769634	4491550	721916	721916
67	SER	Maa Sakambari Steel Ltd.	0	0	0	0	1	1936635	8203954	6267319	6267319
68	SER	Maan Steel & Power Ltd	0	0	0	0	5	12798304	44235921	31437617	31437617
69	SER	Maheshawary Ispat Ltd.	0	0	0	0	14	24908878	64395297	39486419	39486419
70	SER	Maithan Steel & Power Ltd.	0	0	0	0	4	5627429	14286660	8659231	8659231
71	SER	Maithan Steel Ltd.A/C Vision Sponge Iron	0	0	0	0	2	2413736	5399574	2985838	2985838
72	SER	Mangal Sponge & Steel (P) Ltd.	0	0	0	0	1	2868808	7364221	4495413	4495413
73	SER	Mark Steel Ltd.	0	0	0	0	1	960547	4223352	3262805	3262805
74	SER	Minerals And Metals Trading Corporation Ltd	0	0	0	0	1	1297511	3314606	2017095	2017095
75	SER	Moneet Ispat & Energy Ltd.	0	0	0	0	2	4765854	13310605	8544751	8544751
76	SER	Msp Metallics Ltd.	0	0	0	0	2	4630298	22044423	17414125	17414125
77	SER	Msp Sponge Iron Ltd	0	0	0	0	1	1882029	4151003	2268974	2268974
78	SER	Nalwa Steel & Power Ltd	0	0	0	0	1	2923753	7096084	4172331	4172331
79	SER	Narberam Power & Steel (P) Ltd.	0	0	0	0	1	1686669	3767387	2080718	2080718
80	SER	Narsing Ispat Ltd	0	0	0	0	1	1357056	8754632	7397576	7397576
81	SER	Nav Durga Fuel Ltd.	0	0	0	0	2	4669481	7802267	3132786	3132786
82	SER	Nilachal Iron & Power Ltd.	0	0	0	0	4	3738021	7997366	4259345	4259345
83	SER	Niraj Metalik Limited	0	0	0	0	1	1275702	2838435	1562733	1562733
84	SER	Niranjan Metaliks Ltd	0	0	0	0	2	2516850	5326955	2810105	2810105
85	SER	Nov Durga Fuel	0	0	0	0	1	2428433	4335291	1906858	1906858
86	SER	Orissa Manganese & Minerals (P) Ltd	0	0	0	0	2	3190332	15808807	12618475	12618475
87	SER	Param Industries Ltd.	0	0	0	0	1	2624471	10645632	8021161	8021161
88	SER	Pawan Sut Sponge Pvt.Ltd.	0	0	0	0	2	2461972	5589354	3127382	3127382
89	SER	Prakesh Industries Ltd	0	0	0	0	43	126725914	348666650	221940736	221940736
90	SER	RLJ Concast Ltd.	0	0	0	0	1	4192475	11260541	7068066	7068066

S.no	Name of the Zonal Railway	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6/6/09 to 31/9/13				Total from 22.5.08 to 31.9.13
			No of rakes	Freight at class 170 / 180	Freight at class 200X	Difference	No of rakes	Freight without DBC	Freight with DBC	Difference	
1	2	3	4	5	6	7	8	9	10	11	12
91	SER	Rahul Iron & Sponge P.Ltd.	0	0	0	0	1	1769243	7093126	5323883	5323883
92	SER	Raigarh Sponge Pvt Ltd .	0	0	0	0	1	1538533	6543453	5004920	5004920
93	SER	Raipur Handling Infraster Pvt Ltd	0	0	0	0	1	2855816	4357716	1501900	1501900
94	SER	Raipur Power And Steel Ltd	0	0	0	0	44	131945582	281691582	149746000	149746000
95	SER	Rajshri Iron Industries Pvt Ltd	0	0	0	0	7	15282742	54822617	39539875	39539875
96	SER	Ramgarh Sponge Iron Pvt.Ltd.	0	0	0	0	1	1816805	7165197	5348392	5348392
97	SER	Rashmi Ispat(P) Ltd	0	0	0	0	1	2698615	8838080	6139465	6139465
98	SER	RHIH A/C Euro Pratik Ispat P.Ltd.	0	0	0	0	1	2879514	7884050	5004536	5004536
99	SER	Rishabh Sponge Pvt Ltd	0	0	0	0	4	10118774	35187614	25068840	25068840
100	SER	RLJ Concast Ltd.	0	0	0	0	2	8475063	14257019	5781956	5781956
101	SER	S A Iron And Alloys Pvt.Ltd.	0	0	0	0	5	16589915	37689505	21099590	21099590
102	SER	S.K.S.Ispat	0	0	0	0	1	4344291	9706871	5362580	5362580
103	SER	SA Iron & Steel ( P ) Ltd.	0	0	0	0	1	3460642	4417414	956772	956772
104	SER	Salasar Steel And Power Ltd.	0	0	0	0	1	3320772	7150403	3829631	3829631
105	SER	Saluja Steel & Ind.Ltd.	0	0	0	0	1	1356383	2517124	1160741	1160741
106	SER	Saluja Steel & Power Pvt.Ltd.	0	0	0	0	9	13277030	48434048	35157018	35157018
107	SER	Samaleswary Ferro Metals	0	0	0	0	1	2217466	3262157	1044691	1044691
108	SER	Samleswari Ferro Steel Pvt.Ltd.	0	0	0	0	1	2293105	4322709	2029604	2029604
109	SER	Santpuria Alloys Pvt.Ltd.	0	0	0	0	1	2221197	8424091	6202894	6202894
110	SER	Sanveeji Sponge & Alloys Pvt. Ltd.	0	0	0	0	1	1177325	6626158	5448833	5448833
111	SER	Satya Power & Steel Pvt. Ltd.	0	0	0	0	1	2981400	4335739	1354339	1354339
112	SER	Satya Power And Ispat Pvt Ltd	0	0	0	0	1	2835857	3290238	454381	454381
113	SER	Satyam Iron & Steel Power Ltd.	0	0	0	0	9	15863076	46921020	31057944	31057944
114	SER	Satyam Smelters Pvt.Ltd.	0	0	0	0	6	11589420	49033720	37444300	37444300
115	SER	Scania Steel And Power Ltd.	0	0	0	0	1	2434690	4350260	1915570	1915570
116	SER	Shaha Sponge & Power Pvt Ltd	0	0	0	0	1	2235611	8480723	6245112	6245112
117	SER	Shakambhari Ispat & Power Ltd	0	0	0	0	8	16924803	71274744	54349941	54349941
118	SER	Shanti Gopal Steel P.Ltd.	0	0	0	0	1	3501187	4388618	887431	887431
119	SER	Shanty Gopal Concast Ltd	0	0	0	0	6	23499548	48772067	25272519	25272519
120	SER	Sharad International Pvt. Ltd.	0	0	0	0	1	1572721	6849041	5276320	5276320
121	SER	Shilpy Steels (P) Ltd	0	0	0	0	1	4123680	8085654	3961974	3961974
122	SER	Shiv Shakti Steel Pvt Ltd.	0	0	0	0	12	26496374	79809111	53312737	53312737
123	SER	Shiv Shankar Sponge Iron Pvt.Ltd.	0	0	0	0	4	3640439	10171464	6531025	6531025
124	SER	Shivalay Ispat Power(P) Ltd	0	0	0	0	1	2975595	4418371	1442776	1442776
125	SER	Shivam Dhuta Udyog Ltd.	0	0	0	0	6	9951178	41502400	31551222	31551222
126	SER	Shivam Iron & Steel Ltd.	0	0	0	0	7	14423950	57419738	42995788	42995788
127	SER	Shree Sangeeji Sponge & Alloys Pvt Ltd.	0	0	0	0	7	7396408	39498111	32101703	32101703
128	SER	Shree Gopal Govind Sponge Pvt.Ltd.	0	0	0	0	3	5460278	23629947	18169669	18169669
129	SER	Shree Shyam Ispat India Pvt.Ltd.	0	0	0	0	2	6378925	16705035	10326110	10326110
130	SER	Shree Venkatesh Iron	0	0	0	0	1	1806695	2724739	918044	918044
131	SER	Shri Ambika Ispat (India) Pvt Ltd.	0	0	0	0	1	2740329	8059327	5318998	5318998
132	SER	Shri Baba Vishwanath Iron Pvt. Ltd.	0	0	0	0	1	4857495	9863888	5006393	5006393
133	SER	Shri Shyam Ispat India Pvt.Ltd.	0	0	0	0	2	4012125	14542142	10530017	10530017
134	SER	Shri Venkateshwar Iron & Alloys India Ltd	0	0	0	0	2	3406973	5555004	2148031	2148031
135	SER	Shyam Steel & Power Ltd.	0	0	0	0	1	1765718	6808774	5043056	5043056
136	SER	Shyam Ispat Industries Ltd	0	0	0	0	1	1855045	3921365	2066320	2066320

S.no	Name of the Zonal Railway	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6/6/09 to 31/9/13				Total from 22.5.08 to 31.9.13
			No of rakes	Freight at class 170 / 180	Freight at class 200X	Difference	No of rakes	Freight without DBC	Freight with DBC	Difference	
1	2	3	4	5	6	7	8	9	10	11	12
137	SER	Shyam Sel And Power Ltd	0	0	0	0	11	22453610	85301439	62847829	62847829
138	SER	Shyam Steel IndustriesLtd	0	0	0	0	16	28558181	82091714	53533533	53533533
139	SER	Shyamispatt	0	0	0	0	1	1489519	6747349	5257830	5257830
140	SER	Singhal Enterprises Pvt.Ltd	0	0	0	0	27	81337817	232306917	150969100	150969100
141	SER	SMC Power Generation Ltd.	0	0	0	0	7	13995446	46736609	32741163	32741163
142	SER	Smridhi Sponge Ltd	0	0	0	0	1	1397514	6726437	5328923	5328923
143	SER	Sova Ispat Pvt Ltd	0	0	0	0	4	10014190	35360557	25346367	25346367
144	SER	SPS Steels & Power Ltd.	0	0	0	0	22	37241668	79803568	42561900	42561900
145	SER	SPS Steels Rolling Mills Ltd.	0	0	0	0	8	14309823	59713762	45403939	45403939
146	SER	Sri Bajrang Power & Ispat Ltd	0	0	0	0	1	3019151	6572842	3553691	3553691
147	SER	Sri Ambika Ispat Pvt. Ltd.	0	0	0	0	2	6361416	19299600	12938184	12938184
148	SER	Sri Venketesh Alloys Pvt Ltd	0	0	0	0	1	1149350	2596377	1447027	1447027
149	SER	Sundram Ferrotech Pvt.Ltd.	0	0	0	0	2	3375058	13756829	10381771	10381771
150	SER	Sunflag Iron And Steel Pvt Ltd	0	0	0	0	1	4378918	10966747	6587829	6587829
151	SER	Sunil Steels.	0	0	0	0	1	2671324	4142264	1470940	1470940
152	SER	Sup.Rm/Sailispb	0	0	0	0	1	1254815	2820560	1565745	1565745
153	SER	Supre Smelters Ltd	0	0	0	0	12	20124341	82472329	62347988	62347988
154	SER	Tarini Minerals Pvt Ltd	0	0	0	0	1	1702659	3786343	2083684	2083684
155	SER	Topworth Steels And Power Pvt Ltd	0	0	0	0	1	3418826	10091205	6672379	6672379
156	SER	Uday Sponge And Power Pvt Ltd	0	0	0	0	2	6019628	14746945	8727317	8727317
157	SER	Uttam Galva Mettaliks Ltd.	0	0	0	0	7	32754942	61699698	28944755	28944755
158	SER	Venkateshwara Sponge & Iron Co.Pvt.Ltd.	0	0	0	0	3	4804627	12462140	7657513	7657513
159	SER	Vijaya Sponge And Ispat Pvt Ltd	0	0	0	0	2	4456961	16652410	12195449	12195449
160	SER	Vikash Metals	0	0	0	0	2	2148937	8784255	6635318	6635318
161	SER	Visa Steels Ltd.	0	0	0	0	1	1571078	9819811	8248733	8248733
162	SER	Vishal Sponge Pvt.Ltd.	0	0	0	0	3	2654429	6627360	3972931	3972931
163	SER	Vision Sponge Iron Pvt.Ltd.	0	0	0	0	11	21432772	81409252	59976480	59976480
<b>Total (SER)</b>			<b>7</b>				<b>822</b>				<b>3571963920</b>
164	ECoR/NYG	Aadhunik Alloy & Power Ltd.	0	0	0	0	5	7054020.21	48797041.48	41743021.27	41743021.27
165	ECoR/NYG	Dinabandhu Steel And Power Ltd.	1	1261784.2	2827842.2	1566058					1566058
166	ECoR/NYG	Gopal Sponge And Power Ltd.	0	0	0	0	2	7632816.466	24004222.31	16371405.85	16371405.85
167	ECoR/NYG	Haldia Steel Ltd.	0	0	0	0	2	4409759.024	21319237.02	16909477.99	16909477.99
168	ECoR/NYG	Khetan Spong & Infrastructure Ltd.	0	0	0	0	1	1758482.407	10147410.46	8388928.053	8388928.053
169	ECoR/NYG	Llyod Metal & Eng Ltd	0	0	0	0	1	4897720.16	9159556.8	4261836.64	4261836.64
170	ECoR/NYG	Maa Mahamaya Ind. Pvt.Ltd	8	27013829.88	44663468.78	17649638.9	3	9884695.464	11271741.96	1387046.496	19036685.4
171	ECoR/NYG	Maa Chinnamastika Cement & Ispat Ltd.	0	0	0	0	1	1905756.08	9646579.04	7740822.96	7740822.96
172	ECoR/NYG	Maithan Ispat Ltd.	0	0	0	0	2	2838862.44	12770263.74	9931401.3	9931401.3
173	ECoR/NYG	MSPL	0	0	0	0	1	2291484.1	9980809.44	7689325.34	7689325.34
174	ECoR/NYG	MSSL	0	0	0	0	2	5564565.104	20486042.61	14921477.5	14921477.5
175	ECoR/NYG	Maheswari	7	11211130.62	26116301.16	14905170.54	16	27405627.35	64019418.14	36613790.79	51518961.33
176	ECoR/NYG	Ramgarh Ispat & Iron Ltd.	0	0	0	0	1	1730658.8	6710252.9	4979594.1	4979594.1
177	ECoR/NYG	Rashmi Sponge iron & Power India Ltd.	1	3091224	7681966	4590742	3	5699853.97	31850307.5	26150453.53	30741195.53
178	ECoR/NYG	Shanti Gopal Concast Ltd.	0	0	0	0	6	22644514.45	61522282.53	38877768.08	38877768.08
179	ECoR/NYG	SISCL	0	0	0	0	1	2343574.8	10874114.3	8530539.5	8530539.5
180	ECoR/NYG	Super Smelter Ltd.	0	0	0	0	2	4048139.636	20037984.73	15989845.1	15989845.1
181	ECoR/NYG	SPL	0	0	0	0	1	2175042.792	10154426.02	7979383.23	7979383.23

S.no	Name of the Zonal Railway	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6/6/09 to 31/9/13				Total from 22.5.08 to 31.9.13
			No of rakes	Freight at class 170 / 180	Freight at class 200X	Difference	No of rakes	Freight without DBC	Freight with DBC	Difference	
1	2	3	4	5	6	7	8	9	10	11	12
182	ECoR/NYG	Svam Steel and Power Ltd.	0	0	0	0	3	6017543.964	29796929.3	23779385.34	23779385.34
183	ECoR/NYG	SSL	0	0	0	0	1	2037756.46	9762315.66	7724559.2	7724559.2
184	ECoR/NYG	Sidhibinavak Metcom Ltd.	0	0	0	0	1	1453323.288	9859157.4	8405834.112	8405834.112
185	ECoR/NYG	SYMSPL	0	0	0	0	1	1976214.03	10104476.52	8128262.49	8128262.49
186	ECoR/NYG	Vision Sponge Iron Ltd.	0	0	0	0	6	19241888.54	52517184.25	33275295.7	33275295.7
187	ECoR/NYG	Visa Steels Ltd.	0	0	0	0	12	16223696.71	74116185.41	57892488.7	57892488.7
188	ECoR/RGL	Amba Sponge pvt. Ltd.	0	0	0	0	1	1927191	7048582	5121391	5121391
189	ECoR/RGL	Concast	0	0	0	0	1	1995921	7511683	5515762	5515762
190	ECoR/RGL	Grace Industries	0	0	0	0	2	7849029	20540869	12691840	12691840
191	ECoR/RGL	Howrah gases pvt. Ltd	0	0	0	0	6	12486659	45667040	33180381	33180381
192	ECoR/RGL	Jaiswal	0	0	0	0	3	4835893	22970788	18134895	18134895
193	ECoR/RGL	MSPJ	0	0	0	0	1	584339	6959224	6374885	6374885
194	ECoR/RGL	Prakash Industries	0	0	0	0	1	870330	7519913	6649583	6649583
195	ECoR/RGL	Sobha Ispat	0	0	0	0	1	2076093	7592308	5516215	5516215
<b>Total (ECoR)</b>			<b>17</b>				<b>90</b>				<b>539568505</b>
196	SWR	SBQ Steels Ltd.	0	0	0	0	7	21731267	58771522	37040255	37040255
197	SWR	Sesa Goa Limited	0	0	0	0	3	6639459	24886178	18246719	18246719
198	SWR	X INDIA	0	0	0	0	5	1793621	26431121	24637500	24637500
199	SWR	Sona Alloys Pvt. Ltd.	0	0	0	0	2	7631936	16935792	9303856	9303856
<b>Total (SWR)</b>							<b>17</b>				<b>89228330</b>
200	WCR	Essar Steel Ltd-Hazira Surat (Domestic)	0	0	0	0	39	233677419	411391531	177714112	177714112
201	WR	Essar Logistic Ltd, MDPT & PPSP	43	117781197	300257854	182476657	0	0	0	0	182476657
<b>Grand Total</b>			<b>67</b>				<b>968</b>				<b>4560951523</b>



## Annexure-V (a) (Para 2.5.3)

## Consignees who submitted invalid documents (other than Affidavit and Forwarding Note) at loading points - Short realization of freight (Amount in ₹)

S.no	Name of the Zonal Railway	Name of loading point	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6.6.09 to 31.9.13				Total from 22.5.08 to 31.9.13
				No of rakes	freight at class 170 /	freight at class 200X	Difference	No of rakes	freight without	freight with DBC	Difference	
1	2	3	4	5	6	7	8	9	10	11	12	13
1	SER	BBN	SPS Steels Rolling Mills Ltd.	0	0	0	0	1	2442158	6990860	4548702	4548702
2	SER	BMPR	Mark Steel Ltd.	0	0	0	0	1	1306987	5260832	3953845	3953845
3	SER	BUF	Atibir Industries Co. Ltd Unit-Ii	0	0	0	0	1	2423126	9031906	6608780	6608780
4	SER	BUF	Electrosteel Steels Limited	0	0	0	0	5	11978513	34513836	22535323	22535323
5	SER	BUF	Maa Sakambari Steel Ltd.	0	0	0	0	3	5193952	22079424	16885472	16885472
6	SER	BUF	MSP Metalics Ltd.	0	0	0	0	1	1606133	6921098	5314965	5314965
7	SER	BUF	Neros Ispat Pvt. Ltd.	0	0	0	0	4	13197779	26217407	13019628	13019628
8	SER	BUF	Orissa Manganise & Minerals Ltd	0	0	0	0	1	1608770	6932461	5323691	5323691
9	SER	BXF	MSP Metalics Ltd.	0	0	0	0	2	4090605	16442245	12351640	12351640
10	SER	BYX	Jaiswal Neco Industries Ltd.	0	0	0	0	1	3414348	10705857	7291509	7291509
11	SER	IOJB	Adhunik Alloys & Power Ltd	0	0	0	0	1	1238245	9538312	8300067	8300067
12	SER	IOJB	Atibir Industries Ltd	0	0	0	0	6	13455446	47368204	33912758	33912758
13	SER	IOJB	Eassar Steel Ltd	0	0	0	0	1	2765776	6992274	4226498	4226498
14	SER	IOJB	JSW Ispat Steel Ltd.	0	0	0	0	1	2115115	9039127	6924012	6924012
15	SER	IOJB	MSP Metalics Ltd.	0	0	0	0	1	2786645	9167025	6380380	6380380
16	SER	IOJB	Orissa Manganise & Minerals Ltd	0	0	0	0	2	2833660	16032422	13198762	13198762
17	SER	IOJB	Reshmimetaliksltd	0	0	0	0	3	6993283	26611168	19617885	19617885
18	SER	IOJB	Saluja Steel & Power Pvt.Ltd.	0	0	0	0	1	2359377	8871194	6511817	6511817
19	SER	IOJB	Satyam Iron&Steelco.Pvt.Ltd .	0	0	0	0	1	2286919	9004590	6717671	6717671
20	SER	IOJB	Satyam Smelters Pvt.Ltd.	0	0	0	0	1	2313106	9107751	6794645	6794645
21	SER	IOJB	Shivam Iron & Steel Ltd.	0	0	0	0	1	2952146	9540649	6588503	6588503
22	SER	IOJB	Shree Shyam Ispat India Pvt.Ltd.	0	0	0	0	1	3110871	7119187	4008316	4008316
23	SER	IOJB	Singhal Enterprisess Pvt.Ltd	0	0	0	0	1	3253342	7020954	3767612	3767612
24	SER	JRLI	Sova Ispat Pvt Ltd	0	0	0	0	1	2057565	7030463	4972898	4972898
25	SER	NOMR	Tayorolls Limited	0	0	0	0	1	1041639	5989218	4947579	4947579
26	SER	PDPB	Bravo Sponge Iron Ltd.	0	0	0	0	1	1321007	4294350	2973343	2973343
27	SER	PJPD	B M M Ispat Ltd	0	0	0	0	1	2756048	7086913	4330865	4330865
28	SER	PJPD	Rasmi Cement Ltd	0	0	0	0	1	1910553	8268119	6357566	6357566
29	SER	PJSB	Prakesh Industries Ltd	0	0	0	0	1	2670902	8833006	6162104	6162104
30	SER	RGZ	Atibir Industries Co. Ltd Unit-Ii	0	0	0	0	5	13918737	43023174	29104437	29104437
31	SER	RGZ	Electrosteel Steels Limited	0	0	0	0	10	26079738	72889098	46809360	46809360
32	SER	RGZ	K.I.C. Metaliks Ltd.	0	0	0	0	3	10077022	29033691	18956669	18956669
33	SER	RGZ	MSP Metalics Ltd.	0	0	0	0	1	1796856	8219692	6422836	6422836
34	SER	RGZ	Orissa Manganise & Minerals Ltd	0	0	0	0	1	1870881	8259138	6388257	6388257
35	SER	RGZ	Saluja Steel & Power Pvt.Ltd.	0	0	0	0	1	2853896	9113357	6259461	6259461

S.no	Name of the Zonal Railway	Name of loading point	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6.6.09 to 31.9.13				Total from 22.5.08 to 31.9.13
				No of rakes	freight at class 170 /	freight at class 200X	Difference	No of rakes	freight without	freight with DBC	Difference	
1	2	3	4	5	6	7	8	9	10	11	12	13
36	SER	RGZ	Shri Shyam Ispat India Pvt.Ltd.	0	0	0	0	1	1883506	6840238	4956732	4956732
37	SER	RGZ	Singhal Enterprisess Pvt.Ltd	0	0	0	0	1	1730811	6694730	4963919	4963919
<b>Total (SER)</b>								<b>70</b>				<b>378388510</b>
38	ECOR	NYG	Balaji Industrial Engg. Ltd.	0	0	0	0	2	2360726	14640141	12279415	12279415
39	ECOR	NYG	DSL	0	0	0	0	4	14425083	46978439	32553356	32553356
40	ECOR	NYG	GSPL	0	0	0	0	3	11245408	31797992	20552584	20552584
41	ECOR	NYG	HSL	0	0	0	0	3	6453042	31130633	24677590	24677590
42	ECOR	NYG	KJ Ispat Ltd.	1	1374157	3107621	1733464	0	0	0	0	1733464
43	ECOR	NYG	MBICL	0	0	0	0	1	2158254	10204360	8046106	8046106
44	ECOR	NYG	Maithan Ispat Ltd.	1	1282546	2900446	1617900	3	6213878	27655162	21441283	23059183
45	ECOR	NYG	MSPL	0	0	0	0	1	2300861	10770685	8469824	8469824
46	ECOR	NYG	Maheswari	2	3312186	7661745	4349560	0	0	0	0	4349560
47	ECOR	NYG	RLJ Concast Ltd.	0	0	0	0	1	3964751	10882830	6918079	6918079
48	ECOR	NYG	Shanti Gopal Concast Ltd.	0	0	0	0	2	8121202	21294370	13173168	13173168
49	ECOR	NYG	SMEL	0	0	0	0	6	15910584	64624027	48713443	48713443
50	ECOR	NYG	Syam Steel and Power Ltd.	0	0	0	0	1	2425668	9762227	7336559	7336559
51	ECOR	NYG	Vision Sponge Iron Ltd.	0	0	0	0	1	4294600	9373803	5079203	5079203
52	ECOR	NYG	Visa Steel Limited	0	0	0	0	7	10309030	51858336	41549307	41549307
53	ECOR	NYG	AML	0	0	0	0	5	11938284	47120317	35182033	35182033
54	ECOR	NYG	Orissa Manganise & Minerals Ltd.	0	0	0	0	1	1738995	8975927	7236932	7236932
55	ECOR	NYG	Adhunik Alloy & Power Limited	0	0	0	0	3	5206205	26872143	21665938	21665938
56	ECOR	NYG	Sunflag Iron and Steel Co. Ltd.	0	0	0	0	11	53559188	122242676	68683488	68683488
57	ECOR	NYG	Uttam Galva Metalic	0	0	0	0	15	133909908	188324852	54414944	54414944
58	ECOR	NYG	WGML	0	0	0	0	1	7012885	12286419	5273534	5273534
<b>Total (ECoR)</b>				<b>4</b>			<b>7700924</b>	<b>71</b>				<b>450947709</b>
59	SWR	BNHT	Sesa Goa Limited	NA	NA	NA	NA	1	2272381	8517391	6245010	6245010
<b>Total (SWR)</b>								<b>1</b>				<b>6245010</b>
60	WCR	Dundi	Essar steel Ltd-Vishakhapatnam	0	0	0	0	3	14875830	27818610	12942780	12942780
61	WCR	Gosalpur	Essar steel Ltd-Vishakhapatnam	0	0	0	0	41	204414515	440044683	235630168	235630168
<b>Total (WCR)</b>				<b>0</b>				<b>44</b>				<b>248572948</b>
<b>Grand Total</b>				<b>4</b>				<b>186</b>				<b>1084154177</b>



## Annexure-V (b) (Para 2.5.4)

Consignees who submitted invalid Affidavit and/or Forwarding Note at loading points - Non-recovery of penalty (Amount in ₹)

S.no	Name of the Zonal Railway	Name of loading point	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6.6.09 to 31.9.13				Total from 22.5.08 to 31.9.13	Penalty charges fallen due @ 4 times of applicable freight rates	Penalty charges outstanding
				No of rakes	freight at class 170 / 180	freight at class 200X	Difference	No of rakes	freight without DBC	freight with DBC	Difference			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	SER	BXF	Sunflag Iron And Steel Pvt Ltd	1	3579450	8543044.375	0	0	0	0	0	0	34172177.5	34172178
2	SER	IOJB	Nixon Steel Power (P) Ltd.	1	1604600	3611966.472	0	0	0	0	0	0	14447865.89	14447866
3	SER	IOJB	Sunflag Iron And Steel Pvt Ltd	1	4291613	10717610.76	0	0	0	0	0	0	42870443.02	42870443
4	SER	JMTB	Tata Iron And Steel Company	187	163513405	399888468.2	0	0	0	0	0	0	1599553873	1599553873
5	SER	JMTB	Tata Metaliks Ltd	82	196443504	455700308.3	0	0	0	0	0	0	1822801233	1822801233
6	SER	JMTB	Tata Steel Ltd.	924	989659369	2043586144	0	0	0	0	0	0	8174344574	8174344574
7	SER	MTSB	Bhusan Power & Steel Ltd.	10	17384418	43337819.99	0	0	0	0	0	0	173351280	173351280
8	SER	MTSB	Gayatri Ispat (P)Ltd.	4	6213629	14066604.77	0	0	0	0	0	0	56266419.09	56266419
9	SER	MTSB	Ma Chhinnamastika Steel & Power Ltd.	1	1449798	3270182.22	0	0	0	0	0	0	13080728.88	13080729
10	SER	MTSB	Nilachal Iron & Power Ltd.	5	4566840	9839423.11	0	0	0	0	0	0	39357692.44	39357692
11	SER	MTSB	Shree Mahalaxmi Vinimay Pvt Ltd.	1	1536352	3444061.305	0	0	0	0	0	0	13776245.22	13776245
12	SER	MTSB	Shri Bajrang Power And Ispat Ltd	1	3099272	7343479.192	0	0	0	0	0	0	29373916.77	29373917
13	SER	MTSB	Sponge Udyoge Pvt Ltd	1	1354857	3166762.176	0	0	0	0	0	0	12667048.7	12667049
14	SER	MTSB	Viswanath Ferro Alloys Pvt Ltd	1	1257576	2823604.596	0	0	0	0	0	0	11294418.38	11294418
15	SER	NMDB	Vikram Ispat	1	2573359	6433395.362	0	0	0	0	0	0	25733581.45	25733581
16	SER	PDPB	Bhusan Steel Ltd	1	2920634	6801643.654	0	0	0	0	0	0	27206574.62	27206575
17	SER	PDPB	Cocast Bengal Ind. Ltd.	2	2798619	6113717.47	0	0	0	0	0	0	24454869.88	24454870
18	SER	PDPB	Nav Durga Fuel Ltd.	12	26363043	60641416.07	0	0	0	0	0	0	242565664.3	242565664
19	SER	PDPB	O C L Ltd	1	1493757	3315274.97	0	0	0	0	0	0	13261099.88	13261100
20	SER	PDPB	O C L Iron	1	1498113	3319583.643	0	0	0	0	0	0	13278334.57	13278335
21	SER	PDPB	Scan Steels Ltd.	5	7355307	16404440.69	0	0	0	0	0	0	65617762.77	65617763
22	SER	PDPB	Supre Smelters Ltd	1	1367363	3234681.192	0	0	0	0	0	0	12938724.77	12938725
23	SER	PDPB	Viraj Steel	1	2052763	4720156.919	0	0	0	0	0	0	18880627.68	18880628
24	SER	BBN	Bhagabati Sponge Private Limited	0	0	0	0	1	2229637	8874047.23	0	0	35496188.92	35496189
25	SER	BBN	Calaster Sponge Ltd	0	0	0	0	1	2375332	8911576.589	0	0	35646306.36	35646306
26	SER	BBN	Chint Purni Steel Pvt Ltd	0	0	0	0	2	4383251	17235076.05	0	0	68940304.22	68940304
27	SER	BBN	Cocast Bengal Ind. Ltd.	0	0	0	0	2	4789361	17954176.73	0	0	71816706.91	71816707
28	SER	BBN	Concast Steel & Power Ltd	0	0	0	0	2	5349964	17384833.4	0	0	69539333.59	69539334
29	SER	BBN	Electrosteel Steels Limited	0	0	0	0	1	2237145	8526950.552	0	0	34107802.21	34107802
30	SER	BBN	Gagan Ferro Tech Ltd.	0	0	0	0	2	4371964	20707826.98	0	0	82831307.9	82831308
31	SER	BBN	Haldia Steel	0	0	0	0	5	11662650	47609386.69	0	0	190437546.8	190437547
32	SER	BBN	Harshit Power & Ispat Pvt Ltd	0	0	0	0	1	2280663	8884409.637	0	0	35537638.55	35537639
33	SER	BBN	Jai Balaji Jyoti Steel (P) Ltd.	0	0	0	0	1	1891166	10036649.25	0	0	40146596.99	40146597
34	SER	BBN	Jindal Saw Ltd.	0	0	0	0	1	13615313	17966493.18	0	0	71865972.71	71865973
35	SER	BBN	K.I.C. Metaliks Ltd.	0	0	0	0	3	7877893	26917109.28	0	0	107668437.1	107668437
36	SER	BBN	Maan Steel & Power Ltd	0	0	0	0	2	4248171	15811756.71	0	0	63247026.85	63247027
37	SER	BBN	Maheshawary Ispat Ltd.	0	0	0	0	3	6968898	26497921.71	0	0	105991686.8	105991687

S.no	Name of the Zonal Railway	Name of loading point	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6.6.09 to 31.9.13				Total from 22.5.08 to 31.9.13	Penalty charges fallen due @ 4 times of applicable freight rates	Penalty charges outstanding
				No of rakes	freight at class 170 / 180	freight at class 200X	Difference	No of rakes	freight without DBC	freight with DBC	Difference			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
38	SER	BBN	Maithan Steel And Power Ltd Group	0	0	0	0	1	2090533	8624709.874	0	0	34498839.5	34498839
39	SER	BBN	MSP Metallics Ltd.	0	0	0	0	6	16141326	60807498.89	0	0	243229995.5	243229996
40	SER	BBN	Neo Metaliks Ltd.	0	0	0	0	1	2548503	9008362.829	0	0	36033451.32	36033451
41	SER	BBN	OCL Iron And Steel Ltd	0	0	0	0	2	3777709	20100584.81	0	0	80402339.22	80402339
42	SER	BBN	Orissa Manganise & Minerals Ltd	0	0	0	0	3	4534945	23221473.44	0	0	92885893.77	92885894
43	SER	BBN	Phil Ispat Pvt. Limited	0	0	0	0	1	3879659	9599241.573	0	0	38396966.29	38396966
44	SER	BBN	Prakesh Industries Ltd	0	0	0	0	2	7285664	16730334.88	0	0	66921339.51	66921340
45	SER	BBN	Rishabh Sponge Pvt Ltd	0	0	0	0	4	8813714	36709022.91	0	0	146836091.6	146836092
46	SER	BBN	RLJ Concast Ltd.	0	0	0	0	1	4664232	9804231.013	0	0	39216924.05	39216924
47	SER	BBN	Santpuria Alloys Pvt.Ltd.	0	0	0	0	1	1947748	10133031.9	0	0	40532127.59	40532128
48	SER	BBN	Satya Power And Ispat Pvt Ltd	0	0	0	0	1	3247622	11091725.36	0	0	44366901.44	44366901
49	SER	BBN	Satyam Smelters Pvt.Ltd.	0	0	0	0	2	5080170	17920597.83	0	0	71682391.31	71682391
50	SER	BBN	Shaha Sponge & Power Pvt Ltd	0	0	0	0	1	1146304	6559596.201	0	0	26238384.8	26238385
51	SER	BBN	Shiv Iron & Steel Co.Ltd	0	0	0	0	1	2504395	10878070.8	0	0	43512283.21	43512283
52	SER	BBN	Shivam Dhuta Udyog Ltd.	0	0	0	0	1	2202419	10438411.61	0	0	41753646.43	41753646
53	SER	BBN	Shri Baba Vishwanath Iron Pvt. Ltd.	0	0	0	0	1	3892981	11082088.11	0	0	44328352.43	44328352
54	SER	BBN	Shyam Steel IndustriesLtd	0	0	0	0	2	5068217	17791768.98	0	0	71167075.91	71167076
55	SER	BBN	Sova Ispat Pvt Ltd	0	0	0	0	8	18506223	75118963.59	0	0	300475854.3	300475854
56	SER	BBN	Sps Steels Rolling Mills Ltd.	0	0	0	0	5	11983009	43754060.17	0	0	175016240.7	175016241
57	SER	BBN	Thakur Prasad Sao And Sons Pvt Ltd	0	0	0	0	1	2658119	9370475.559	0	0	37481902.24	37481902
58	SER	BBN	Visa Steels Ltd.	0	0	0	0	1	3152449	11015735.92	0	0	44062943.67	44062944
59	SER	BMPR	Ankit Metal & Power Ltd.	0	0	0	0	1	1145255	6115233.85	0	0	24460935.4	24460935
60	SER	BUF	Adhunik Metalik Ltd	0	0	0	0	1	817802	6898366.553	0	0	27593466.21	27593466
61	SER	BUF	Bihar Foundary & Casting Limited	0	0	0	0	1	2242114	10400622.47	0	0	41602489.88	41602490
62	SER	BUF	Eassar Steel Ltd	0	0	0	0	7	33359758	68480108.9	0	0	273920435.6	273920436
63	SER	BUF	Electrosteel Steels Limited	0	0	0	0	1	2194572	10321374.64	0	0	41285498.55	41285499
64	SER	BUF	Jai Balaji Industries Ltd.	0	0	0	0	5	11466671	52133422.84	0	0	208533691.4	208533691
65	SER	BUF	Lloyds Metal Engg. Ltd.	0	0	0	0	1	4124249	10407197.5	0	0	41628789.98	41628790
66	SER	BUF	Maa Kali Alloys Udyog	0	0	0	0	1	1763493	6922991.889	0	0	27691967.56	27691968
67	SER	BUF	Maa Sakambari Steel Ltd.	0	0	0	0	4	6897193	29161421.75	0	0	116645687	116645687
68	SER	BUF	Neo Metaliks Ltd.	0	0	0	0	2	5706828	19011924.7	0	0	76047698.82	76047699
69	SER	BUF	Nilachal Iron & Power Ltd.	0	0	0	0	2	3876455	16421398.3	0	0	65685593.19	65685593
70	SER	BUF	Orissa Manganise & Minerals Ltd	0	0	0	0	5	8797046	41071481.49	0	0	164285926	164285926
71	SER	BUF	Rasmi Cement Ltd	0	0	0	0	1	2392122	8818521.338	0	0	35274085.35	35274085
72	SER	BUF	Shree Ambika Ispat India Pvt Ltd	0	0	0	0	3	4858954	29590921.87	0	0	118363687.5	118363687
73	SER	BUF	Singhal Enterprisess Pvt.Ltd	0	0	0	0	1	1517376	9451250.441	0	0	37805001.76	37805002
74	SER	BUF	Sri Ambika Ispat Pvt. Ltd.	0	0	0	0	1	1932979	8365168.731	0	0	33460674.92	33460675
75	SER	BXF	Adhunik Metalik Ltd	0	0	0	0	3	2578936	25594618.93	0	0	102378475.7	102378476
76	SER	BXF	Airan Steel & Power (P) Ltd	0	0	0	0	1	2972925	9508685.208	0	0	38034740.83	38034741

S.no	Name of the Zonal Railway	Name of loading point	Name of the Consignee	Period 22.5.2008 to 5.6.2009				Period (1) Dt. 6.6.09 to 31.9.13				Total from 22.5.08 to 31.9.13	Penalty charges fallen due @ 4 times of applicable freight rates	Penalty charges outstanding
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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
77	SER	BXF	Brahmaputra Metalics Ltd	0	0	0	0	1	2342294	10580285.19	0	0	42321140.77	42321141
78	SER	BXF	D D International Pvt Ltd	0	0	0	0	2	4020632	16513415.5	0	0	66053662.01	66053662
79	SER	BXF	Dhanbad Fuels Ltd	0	0	0	0	1	2984524	9444757.295	0	0	37779029.18	37779029
80	SER	BXF	Electo Steel And Castings Ltd	0	0	0	0	1	2843941	10693190.8	0	0	42772763.18	42772763
81	SER	BXF	Electrosteel Steels Limited	0	0	0	0	4	9549445	40461061.36	0	0	161844245.4	161844245
82	SER	BXF	Jaiswal Neco Industries Ltd.	0	0	0	0	1	2780270	10765893.72	0	0	43063574.89	43063575
83	SER	BXF	Maa Sakambari Steel Ltd.	0	0	0	0	2	3732454	18124726.41	0	0	72498905.65	72498906
84	SER	BXF	Mangal Sponge & Steel (P) Ltd.	0	0	0	0	1	3067329	7247755.081	0	0	28991020.32	28991020
85	SER	BXF	MSP Metalics Ltd.	0	0	0	0	3	5760745	24927227.25	0	0	99708909	99708909
86	SER	BXF	OCL Iron And Steel Ltd	0	0	0	0	3	3715280	23292282.39	0	0	93169129.57	93169130
87	SER	BXF	Orissa Manganise & Minerals Ltd	0	0	0	0	1	1767650	6937282.074	0	0	27749128.29	27749128
88	SER	BXF	Rathi Steel And Power Ltd	0	0	0	0	3	5973624	24888659.28	0	0	99554637.12	99554637
89	SER	BXF	Shyam Metaliks And Energy Ltd	0	0	0	0	6	12240939	49271757.08	0	0	197087028.3	197087028
90	SER	BXF	SMC Power Generation Ltd.	0	0	0	0	3	4836091	29534044.83	0	0	118136179.3	118136179
91	SER	BXF	Sunflag Iron And Steel Pvt Ltd	0	0	0	0	2	8142104	22233579.05	0	0	88934316.21	88934316
92	SER	BYX	Adhunik Corporation Ltd.	0	0	0	0	3	4618098	10476115.03	0	0	41904460.11	41904460
93	SER	BYX	Adhunik Metalik Ltd	0	0	0	0	2	3835890	16600184.29	0	0	66400737.14	66400737
94	SER	BYX	Adhunik Alloys & Power Ltd	0	0	0	0	1	1274051	8889458.798	0	0	35557835.19	35557835
95	SER	BYX	Ankit Metal & Power Ltd.	0	0	0	0	1	2215629	8838712.571	0	0	35354850.29	35354850
96	SER	BYX	Apprant Steel Ltd	0	0	0	0	1	1348849	5341630.527	0	0	21366522.11	21366522
97	SER	BYX	Aryan Ispat & Power (P) Ltd	0	0	0	0	2	4084321	21357714.2	0	0	85430856.81	85430857
98	SER	BYX	Atibir Industries Co. Ltd Unit-Ii	0	0	0	0	1	1596172.53	3541132.749	0	0	14164531	14164531
99	SER	BYX	B M M Ispat Ltd	0	0	0	0	1	3039939	9805121.311	0	0	39220485.24	39220485
100	SER	BYX	Bihar Sponge Iron Ltd	0	0	0	0	1	1158289	6531308.362	0	0	26125233.45	26125233
101	SER	BYX	Cocast Bengal Ind. Ltd.	0	0	0	0	1	2539854	8840029.391	0	0	35360117.56	35360118
102	SER	BYX	Gagan Ferro Tech Ltd.	0	0	0	0	3	6710712	26590318.55	0	0	106361274.2	106361274
103	SER	BYX	Haldia Steel	0	0	0	0	2	4205347	20021966.95	0	0	80087867.79	80087868
104	SER	BYX	Jaiswal Neco Industries Ltd.	0	0	0	0	3	9976109	28340893.15	0	0	113363572.6	113363573
105	SER	BYX	Jsw Steel Limited	0	0	0	0	2	21193814	32401636.65	0	0	129606546.6	129606547
106	SER	BYX	K.I.C. Metaliks Ltd.	0	0	0	0	1	2703889	9073438.713	0	0	36293754.85	36293755
107	SER	BYX	Maithan Ispat Ltd	0	0	0	0	1	2863788	3745470.916	0	0	14981883.66	14981884
108	SER	BYX	Nova Iron And Steel Ltd	0	0	0	0	1	3673117	9753967.942	0	0	39015871.77	39015872
109	SER	BYX	Orissa Manganese & Minerals (P) Ltd	0	0	0	0	2	3330904	15850588	0	0	63402351.98	63402352
110	SER	BYX	R.L.J.ConcastLtd	0	0	0	0	1	4127100	11195665.43	0	0	44782661.72	44782662
111	SER	BYX	Raigharh Ispat & Power Pvt Ltd	0	0	0	0	1	2413875.01	10142371.83	0	0	40569487.34	40569487
112	SER	BYX	Rajshri Iron Industries Pvt Ltd	0	0	0	0	1	2353678	8863293.204	0	0	35453172.82	35453173
113	SER	BYX	Rasmi Cement Ltd	0	0	0	0	1	2275135	8604732.969	0	0	34418931.88	34418932
114	SER	BYX	Rishabh Sponge Pvt Ltd	0	0	0	0	1	2003047	9447140.04	0	0	37788560.16	37788560
115	SER	BYX	Rungta Mines. Ltd.	0	0	0	0	1	1223315	6491219.071	0	0	25964876.28	25964876

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
116	SER	BYX	Saluja Steel & Power Pvt.Ltd.	0	0	0	0	1	1539933	3153555.146	0	0	12614220.58	12614221
117	SER	BYX	Sarda Energy Minerals Ltd.	0	0	0	0	3	9697558	30589905.52	0	0	122359622.1	122359622
118	SER	BYX	Shakambhari Ispat & Power Ltd	0	0	0	0	3	6446659	27532055.33	0	0	110128221.3	110128221
119	SER	BYX	Shanty Gopal Concast Ltd	0	0	0	0	1	4078896	10666492.41	0	0	42665969.65	42665970
120	SER	BYX	Shivam Bhartiya Udyog Pvt.Limited.	0	0	0	0	1	1994360	5957992.67	0	0	23831970.68	23831971
121	SER	BYX	Shivam Dhuta Udyog Ltd.	0	0	0	0	6	13786324	56379090.94	0	0	225516363.8	225516364
122	SER	BYX	Shri Bajrang Power And Ispat Ltd	0	0	0	0	4	12699391.43	38740236.64	0	0	154960946.6	154960947
123	SER	BYX	Shri Shyam Ispat India Pvt.Ltd.	0	0	0	0	1	3235822	9590370.875	0	0	38361483.5	38361484
124	SER	BYX	Shri Venkateshwar Iron & Alloys India	0	0	0	0	1	2073088	8554153.146	0	0	34216612.59	34216613
125	SER	BYX	Shyam Sel & Power Ltd (Jamuria Unit)	0	0	0	0	1	2143367	8545061.802	0	0	34180247.21	34180247
126	SER	BYX	Shyam Steel IndustriesLtd	0	0	0	0	8	15816803.43	57982185.32	0	0	231928741.3	231928741
127	SER	BYX	Singhal Enterprises Pvt.Ltd	0	0	0	0	2	5653109	14032053.42	0	0	56128213.69	56128214
128	SER	BYX	SKS Ispat Ltd	0	0	0	0	1	3403338	8076636.452	0	0	32306545.81	32306546
129	SER	BYX	Sova Ispat Pvt Ltd	0	0	0	0	1	2330950	8805353.142	0	0	35221412.57	35221413
130	SER	BYX	Vijaya Sponge And Ispat Pvt Ltd	0	0	0	0	3	6219335	24727458.51	0	0	98909834.03	98909834
131	SER	BYX	Vision Sponge Iron Pvt.Ltd.	0	0	0	0	1	2288184	8628110.198	0	0	34512440.79	34512441
132	SER	EMIJ	Action Ispat	0	0	0	0	1	2401457	9269095.903	0	0	37076383.61	37076384
133	SER	EMIJ	Anjaneer Steel Ltd	0	0	0	0	6	13274489	30230644.26	0	0	120922577.1	120922577
134	SER	EMIJ	B M M Ispat Ltd	0	0	0	0	1	3212392	9517208.93	0	0	38068835.72	38068836
135	SER	EMIJ	Balaji Industrial Engg. Ltd	0	0	0	0	1	799833	6796538.674	0	0	27186154.7	27186155
136	SER	EMIJ	Balmukund Sponge & Iron Ltd	0	0	0	0	1	1297243	2923883.146	0	0	11695532.58	11695533
137	SER	EMIJ	Bhagabati Sponge Private Limited	0	0	0	0	1	2265585	9004141.583	0	0	36016566.33	36016566
138	SER	EMIJ	Calaster Sponge Ltd	0	0	0	0	2	4961582	18057396.67	0	0	72229586.66	72229587
139	SER	EMIJ	Chint Purni Steel Pvt Ltd	0	0	0	0	1	2023262	8457031.386	0	0	33828125.54	33828126
140	SER	EMIJ	Dugapur Metaliks Ltd	0	0	0	0	2	3632590	14292722.24	0	0	57170888.95	57170889
141	SER	EMIJ	Gagan Ferro Tech Ltd.	0	0	0	0	1	2475028	9005038.633	0	0	36020154.53	36020155
142	SER	EMIJ	Harshit Power & Ispat Pvt Ltd	0	0	0	0	1	2428204	8810620.42	0	0	35242481.68	35242482
143	SER	EMIJ	Howarh Gases Ltd.	0	0	0	0	1	1857902	7291876.605	0	0	29167506.42	29167506
144	SER	EMIJ	Jai Balaji Industries Ltd.	0	0	0	0	1	1876987	7419594.102	0	0	29678376.41	29678376
145	SER	EMIJ	Jindal Saw Ltd.	0	0	0	0	1	11912505	17729680.74	0	0	70918722.95	70918723
146	SER	EMIJ	JSW Ispat Steel Ltd.	0	0	0	0	8	17251524	73021661.02	0	0	292086644.1	292086644
147	SER	EMIJ	JSW Steel Limited	0	0	0	0	3	6272604	27076788.1	0	0	108307152.4	108307152
148	SER	EMIJ	K.I.C. Metaliks Ltd.	0	0	0	0	2	4240154	17687174.79	0	0	70748699.16	70748699
149	SER	EMIJ	L.N Metaliks Ltd.	0	0	0	0	1	2620323	9259879.571	0	0	37039518.28	37039518
150	SER	EMIJ	Lal Iron & Steel Limited	0	0	0	0	2	2414420	5422318.136	0	0	21689272.54	21689273
151	SER	EMIJ	Lioids Metal Engg. Ltd.	0	0	0	0	2	12202936	23324972.24	0	0	93299888.95	93299889
152	SER	EMIJ	Ma Chandhi Durga Ispat Ltd	0	0	0	0	1	1691950	3782151.415	0	0	15128605.66	15128606
153	SER	EMIJ	Ma Amba Sponge Iron (P) Ltd.	0	0	0	0	2	3675984	16881125.34	0	0	67524501.35	67524501
154	SER	EMIJ	Maa Maha Maya	0	0	0	0	1	4164601	9732713.784	0	0	38930855.14	38930855

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
155	SER	EMIJ	Maithan Ispat Ltd	0	0	0	0	1	1598899	8202728.192	0	0	32810912.77	32810913
156	SER	EMIJ	Msp Metallics Ltd.	0	0	0	0	1	2426551	9367941.068	0	0	37471764.27	37471764
157	SER	EMIJ	Neo Metaliks Ltd.	0	0	0	0	1	2279386	9055946.233	0	0	36223784.93	36223785
158	SER	EMIJ	Prakesh Industries Ltd	0	0	0	0	21	65751204	198473563.6	0	0	793894254.6	793894255
159	SER	EMIJ	R.L.J.ConcastLtd	0	0	0	0	2	8855207	19603592.05	0	0	78414368.21	78414368
160	SER	EMIJ	Real Ispat And Power Ltd.	0	0	0	0	1	3707319	9714116.396	0	0	38856465.58	38856466
161	SER	EMIJ	Rlj Concast Ltd.	0	0	0	0	2	6982328	17675210.62	0	0	70700842.48	70700842
162	SER	EMIJ	S A Iron And Alloys Pvt.Ltd.	0	0	0	0	2	6270490	13496045.6	0	0	53984182.39	53984182
163	SER	EMIJ	S M C Power Generation Ltd	0	0	0	0	1	2100914	7752342.706	0	0	31009370.82	31009371
164	SER	EMIJ	S.A.Iron.&Alloys.P.Ltd.	0	0	0	0	4	15620973	36950331.74	0	0	147801327	147801327
165	SER	EMIJ	Santi Gopal Concast Ltd.	0	0	0	0	1	4428691	9797413.049	0	0	39189652.2	39189652
166	SER	EMIJ	Santpuria Alloys Pvt.Ltd.	0	0	0	0	1	2005599	8805133.672	0	0	35220534.69	35220535
167	SER	EMIJ	Satyam Ironand Steel	0	0	0	0	1	1770394	3886461.171	0	0	15545844.68	15545845
168	SER	EMIJ	Satyam Iron&Steelco.Pvt.Ltd .	0	0	0	0	6	10867667	36171513.52	0	0	144686054.1	144686054
169	SER	EMIJ	Seleno Steel Ltd.	0	0	0	0	1	2674562	9538281.464	0	0	38153125.86	38153126
170	SER	EMIJ	Shakambhari Ispat & Power Ltd	0	0	0	0	1	2192468	8822691.266	0	0	35290765.07	35290765
171	SER	EMIJ	Shanty Gopal Concast Ltd	0	0	0	0	2	9150875	15181688.85	0	0	60726755.41	60726755
172	SER	EMIJ	Shivam Dhuta Udyog Ltd.	0	0	0	0	2	4381923	18590392.17	0	0	74361568.68	74361569
173	SER	EMIJ	Shivam Iron & Steel Ltd.	0	0	0	0	2	4783961	19126237.28	0	0	76504949.14	76504949
174	SER	EMIJ	SMC Power Generation Ltd.	0	0	0	0	4	7634113	22294581.56	0	0	89178326.25	89178326
175	SER	EMIJ	SPS Steels Rolling Mills Ltd.	0	0	0	0	3	6145035	23897072.07	0	0	95588288.28	95588288
176	SER	EMIJ	Sri Venkatesh Iron & Alloys (India) Ltd.	0	0	0	0	1	2016339	8838273.632	0	0	35353094.53	35353095
177	SER	EMIJ	Trimulla Industris Ltd.	0	0	0	0	3	12942606	28652977.14	0	0	114611908.6	114611909
178	SER	EMIJ	Vision Sponge Iron Pvt.Ltd.	0	0	0	0	2	4290659	15815491.44	0	0	63261965.75	63261966
179	SER	IOJB	Adhunik Metalik Ltd	0	0	0	0	3	4872972	28516398.63	0	0	114065594.5	114065595
180	SER	IOJB	Atibir Industries Ltd	0	0	0	0	51	75440654	290940063.7	0	0	1163760255	1163760255
181	SER	IOJB	B M M Ispat Ltd	0	0	0	0	2	4887379	17766646.33	0	0	71066585.31	71066585
182	SER	IOJB	Balmukund Sponge & Iron Ltd	0	0	0	0	1	1617166	9075932.307	0	0	36303729.23	36303729
183	SER	IOJB	Bhusan Steel Ltd	0	0	0	0	3	5443480	29897162.24	0	0	119588649	119588649
184	SER	IOJB	Bishwanath Fero Alloys (P) Ltd	0	0	0	0	4	5577728	20632486.96	0	0	82529947.84	82529948
185	SER	IOJB	Bravo Sponge Iron Ltd.	0	0	0	0	1	1132297	2550498.247	0	0	10201992.99	10201993
186	SER	IOJB	D D International Pvt Ltd	0	0	0	0	2	2321564	13105459.14	0	0	52421836.56	52421837
187	SER	IOJB	Electrotherm India Ltd.	0	0	0	0	1	8879468	15248883.87	0	0	60995535.49	60995535
188	SER	IOJB	Gallant Ispat Ltd	0	0	0	0	2	8594872	21702320.25	0	0	86809281.02	86809281
189	SER	IOJB	Jagat Tarini Ispat Ltd.	0	0	0	0	4	5540287	21715448.02	0	0	86861792.07	86861792
190	SER	IOJB	Jai Durga Iron Pvt Ltd	0	0	0	0	8	16070627	54213651.22	0	0	216854604.9	216854605
191	SER	IOJB	Jharkhand Ispat [P] Ltd.	0	0	0	0	2	3314569	16703640.75	0	0	66814563.01	66814563
192	SER	IOJB	Kohinoor Steel (P) Ltd.	0	0	0	0	1	1143157	3140717.588	0	0	12562870.35	12562870
193	SER	IOJB	Lioyds Metal Engg. Ltd.	0	0	0	0	4	20173857	23086471.85	0	0	92345887.39	92345887

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				No of rakes	freight at class 170 / 180	freight at class 200X	Difference	No of rakes	freight without DBC	freight with DBC	Difference			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
194	SER	IOJB	Maithan Steel And Power Ltd Group	0	0	0	0	1	1611814	9717797.638	0	0	38871190.55	38871191
195	SER	IOJB	Prakesh Industries Ltd	0	0	0	0	5	12711610	35496119.3	0	0	141984477.2	141984477
196	SER	IOJB	Rajshri Iron Industries Pvt Ltd	0	0	0	0	1	1751504	6829478.327	0	0	27317913.31	27317913
197	SER	IOJB	Saluja Steel & Power Pvt.Ltd.	0	0	0	0	9	13470052	51197739.24	0	0	204790956.9	204790957
198	SER	IOJB	Sarda Energy Minerals Ltd.	0	0	0	0	1	3033611	10081390.41	0	0	40325561.64	40325562
199	SER	IOJB	Satyam Iron Co. Pvt. Ltd	0	0	0	0	11	20380150	72577739.53	0	0	290310958.1	290310958
200	SER	IOJB	Satyam Smelters Pvt.Ltd.	0	0	0	0	14	25090217	112733187.1	0	0	450932748.4	450932748
201	SER	IOJB	Sen Ferro Aloys Pvt Ltd	0	0	0	0	1	1855815	7285241.93	0	0	29140967.72	29140968
202	SER	IOJB	Sharad International Pvt. Ltd.	0	0	0	0	1	1549026	6676875.779	0	0	26707503.12	26707503
203	SER	IOJB	Shree Sayeeji Sponge & Alloys P.Ltd.	0	0	0	0	1	1079598	6160253.484	0	0	24641013.94	24641014
204	SER	IOJB	Shyam Sel And Power Ltd	0	0	0	0	1	1587637	6752297.129	0	0	27009188.52	27009189
205	SER	IOJB	Singhal Enterprisess Pvt.Ltd	0	0	0	0	4	8694307	38401537.57	0	0	153606150.3	153606150
206	SER	IOJB	SMC Power Generation Ltd.	0	0	0	0	1	1872272	3805963.97	0	0	15223855.88	15223856
207	SER	IOJB	Soluja Steel&Power Ltd	0	0	0	0	1	1275441	2837476.647	0	0	11349906.59	11349907
208	SER	IOJB	Supre Smelters Ltd	0	0	0	0	2	3875139	19575393.96	0	0	78301575.82	78301576
209	SER	IOJB	Vishal Sponge Pvt.Ltd.	0	0	0	0	1	953608	7494983.618	0	0	29979934.47	29979934
210	SER	JMDT	Tata Iron And Steel Company	0	0	0	0	1747	1526873711	7794120505	0	0	31176482018	31176482018
211	SER	JMDT	Tata Metaliks Ltd	0	0	0	0	180	231648569	1064591258	0	0	4258365031	4258365031
212	SER	JMDT	Tata Steel Ltd.	0	0	0	0	490	426609479	3934656689	0	0	15738626756	15738626756
213	SER	JMTB	Tata Metaliks Ltd	0	0	0	0	17	20158819	38827626.1	0	0	155310504.4	155310504
214	SER	JMTB	Tata Steel Ltd.	0	0	0	0	193	183615870	416030750.2	0	0	1664123001	1664123001
215	SER	JMTC	Tata Steel Ltd.	0	0	0	0	1	1382504	6473208.456	0	0	25892833.82	25892834
216	SER	JRLI	Aarti Sponge & Power Ltd	0	0	0	0	1	3205607	10123983.95	0	0	40495935.81	40495936
217	SER	JRLI	Adhunik Metalik Ltd	0	0	0	0	1	1916543	8530563.397	0	0	34122253.59	34122254
218	SER	JRLI	Ankit Metal & Power Ltd.	0	0	0	0	1	2056357	7002446.649	0	0	28009786.6	28009787
219	SER	JRLI	Balaji Industrial Engg. Ltd	0	0	0	0	1	948687	6866427.286	0	0	27465709.14	27465709
220	SER	JRLI	Balmukund Sponge & Iron Ltd	0	0	0	0	1	1306074	2845697.9	0	0	11382791.6	11382792
221	SER	JRLI	Bhagabati Sponge Private Limited	0	0	0	0	1	2494319	9050339.67	0	0	36201358.68	36201359
222	SER	JRLI	Bihar Sponge Iron Ltd	0	0	0	0	3	3649148	26444477.4	0	0	105777909.6	105777910
223	SER	JRLI	Crest Steel & Power (P) Ltd	0	0	0	0	1	3472690	10067484.16	0	0	40269936.65	40269937
224	SER	JRLI	D D International Pvt Ltd	0	0	0	0	2	2496625	15677529.68	0	0	62710118.71	62710119
225	SER	JRLI	Damodar Ispat Ltd	0	0	0	0	1	1966943	2393076.354	0	0	9572305.415	9572305
226	SER	JRLI	Divya Jyoti Sponge Iron (P) Ltd	0	0	0	0	1	2079126	7372107.978	0	0	29488431.91	29488432
227	SER	JRLI	Droliia Electro Steel Ltd.	0	0	0	0	1	3132153	10146032.37	0	0	40584129.5	40584129
228	SER	JRLI	Eassar Steel Ltd	0	0	0	0	1	2540508	9469320.724	0	0	37877282.9	37877283
229	SER	JRLI	Gagan Ferro Tech Ltd.	0	0	0	0	1	2466442	9003468.796	0	0	36013875.18	36013875
230	SER	JRLI	Jharkhand Ispat [P] Ltd.	0	0	0	0	2	3630837	9952586.28	0	0	39810345.12	39810345
231	SER	JRLI	Maa Chinna Mastika Sponge Iron Ltd.	0	0	0	0	2	4533513	20505243.43	0	0	82020973.72	82020974
232	SER	JRLI	Maa Laxmi Ispat Ltd	0	0	0	0	1	1847044	2650614.795	0	0	10602459.18	10602459

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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
233	SER	JRLI	Maheshawary Ispat Ltd.	0	0	0	0	2	4078390	14431866.34	0	0	57727465.37	57727465
234	SER	JRLI	Maheshwari Ispat Ltd A/C Sova Ispat	0	0	0	0	1	1886243	3877053.671	0	0	15508214.68	15508215
235	SER	JRLI	Maithan Steel A/C Vision Sponge Iron	0	0	0	0	1	1194975	2632229.559	0	0	10528918.23	10528918
236	SER	JRLI	Mangal Sponge & Steel (P) Ltd.	0	0	0	0	2	6266019	17886696.01	0	0	71546784.03	71546784
237	SER	JRLI	Raigharh Ispat & Power Pvt Ltd	0	0	0	0	3	6968593	29508228.54	0	0	118032914.2	118032914
238	SER	JRLI	Rajshri Iron Industries Pvt Ltd	0	0	0	0	1	2084873	9949056.769	0	0	39796227.08	39796227
239	SER	JRLI	Ramgarh Sponge Iron Pvt.Ltd.	0	0	0	0	1	1726367	7808042.584	0	0	31232170.34	31232170
240	SER	JRLI	Samleswari Ferro Steel Pvt.Ltd.	0	0	0	0	2	4935915	8575691.76	0	0	34302767.04	34302767
241	SER	JRLI	Satya Power And Ispat Pvt Ltd	0	0	0	0	2	5964357	19878768.92	0	0	79515075.67	79515076
242	SER	JRLI	Savitri Sponge Iron Pvt.Ltd.	0	0	0	0	1	2058048	9511212.227	0	0	38044848.91	38044849
243	SER	JRLI	Shanty Gopal Concast Ltd	0	0	0	0	2	7442956	15749523.15	0	0	62998092.59	62998093
244	SER	JRLI	Shiv Shakti	0	0	0	0	1	2721435	10305072.31	0	0	41220289.23	41220289
245	SER	JRLI	Shree Gopal Govid Sponge Pvt. Ltd.	0	0	0	0	2	4082199	16950555.22	0	0	67802220.89	67802221
246	SER	JRLI	Shree Ambika Ispat India Pvt Ltd	0	0	0	0	2	4816102	20103115.1	0	0	80412460.4	80412460
247	SER	JRLI	Shubh Infrastructure	0	0	0	0	1	3166605	10067860.7	0	0	40271442.78	40271443
248	SER	JRLI	Shyam Sel And Power Ltd	0	0	0	0	1	1750769	6765093.972	0	0	27060375.89	27060376
249	SER	JRLI	Sidhi Vinayak Metcom Ltd	0	0	0	0	6	7967145	43072277.83	0	0	172289111.3	172289111
250	SER	JRLI	Sidhi Vinayak Sponge Iron Pvt Ltd.	0	0	0	0	1	1307085	6557626.685	0	0	26230506.74	26230507
251	SER	JRLI	Smc Power Generation Ltd.	0	0	0	0	1	2170580	9726796.633	0	0	38907186.53	38907187
252	SER	JRLI	Smridhi Sponge Ltd	0	0	0	0	1	1269200	8494826.995	0	0	33979307.98	33979308
253	SER	JRLI	SPS Steels & Power Ltd.	0	0	0	0	15	29032768	104136158.2	0	0	416544632.7	416544633
254	SER	JRLI	Sunil Sponge Pvt. Ltd.	0	0	0	0	1	3495903	10990835.2	0	0	43963340.8	43963341
255	SER	JRLI	Supre Smelters Ltd	0	0	0	0	5	10117002	34242358.76	0	0	136969435.1	136969435
256	SER	JRLI	Uttam Galva Metalliks Ltd.	0	0	0	0	3	15739074	29252843.52	0	0	117011374.1	117011374
257	SER	KMPD	Rabindra Enterprises Pvt. Ltd.	0	0	0	0	1	2254565	8851452.995	0	0	35405811.98	35405812
258	SER	KMPD	Shaha Sponge & Power Pvt Ltd	0	0	0	0	1	1840442	9727371.173	0	0	38909484.69	38909485
259	SER	KMPD	Supre Smelters Ltd	0	0	0	0	1	2456276	10901455.58	0	0	43605822.33	43605822
260	SER	MTSB	Bhusan Power & Steel Ltd.	0	0	0	0	2	3318038	6514456.241	0	0	26057824.96	26057825
261	SER	MTSB	Bravo Sponge Iron Ltd.	0	0	0	0	1	1110930	2590880.463	0	0	10363521.85	10363522
262	SER	MTSB	Cocast Bengal Ind. Ltd.	0	0	0	0	1	1682705	6785398.297	0	0	27141593.19	27141593
263	SER	MTSB	Govind Impex Pvt. Ltd.	0	0	0	0	4	5139205	9011336.554	0	0	36045346.21	36045346
264	SER	MTSB	Ma Chhinnamastika Steel & Power Ltd.	0	0	0	0	2	2477594	4150463.157	0	0	16601852.63	16601853
265	SER	MTSB	Nilachal Iron & Power Ltd.	0	0	0	0	1	927971	1751692.716	0	0	7006770.864	7006771
266	SER	MTSB	Satyam Smelters Pvt.Ltd.	0	0	0	0	1	1118482	2575621.89	0	0	10302487.56	10302488
267	SER	MTSB	Vision Sponge Iron Pvt.Ltd.	0	0	0	0	1	1475636	6897852.299	0	0	27591409.2	27591409
268	SER	MTSB	Viswanath Ferro Alloys Pvt Ltd	0	0	0	0	3	3912852	7344116.029	0	0	29376464.12	29376464
269	SER	NOMR	Taylorolls Limited	0	0	0	0	15	16631451	110809124.9	0	0	443236499.7	443236500
270	SER	PDPB	Kamal Sponge Steel & Power (P) Ltd	0	0	0	0	1	4571064	11492274.72	0	0	45969098.88	45969099
271	SER	PDPB	Moneet Ispat & Energy Ltd.	0	0	0	0	1	2089343	10303153.35	0	0	41212613.4	41212613



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1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
272	SER	PDPB	Nav Durga Fuel Ltd.	0	0	0	0	4	8454338	14572496.79	0	0	58289987.15	58289987
273	SER	PDPB	Ocl Iron And Steel Ltd	0	0	0	0	2	2901263	17923618.58	0	0	71694474.32	71694474
274	SER	PDPB	Satyam Smelters Pvt.Ltd.	0	0	0	0	1	1108277	3461644.84	0	0	13846579.36	13846579
275	SER	PDPB	Sks Ispat And Power Ltd	0	0	0	0	1	2975780	10042054.02	0	0	40168216.08	40168216
276	SER	PJPD	Aarti Steel Ltd	0	0	0	0	6	13525295	41761152.28	0	0	167044609.1	167044609
277	SER	PJPD	Action Ispat	0	0	0	0	3	7262487	27785859.74	0	0	111143438.9	111143439
278	SER	PJPD	Adhunik Metalik Ltd	0	0	0	0	1	1726760	8254548.812	0	0	33018195.25	33018195
279	SER	PJPD	Alok Steel & Industries (P) Ltd	0	0	0	0	7	14589129	52671715.24	0	0	210686861	210686861
280	SER	PJPD	AML Steel & Power Ltd Tata	0	0	0	0	1	1201400	7442368.887	0	0	29769475.55	29769476
281	SER	PJPD	Ankit Metal & Power Ltd.	0	0	0	0	7	13757350	59665064.12	0	0	238660256.5	238660256
282	SER	PJPD	B M M Ispat Ltd	0	0	0	0	9	25791217	73713476.13	0	0	294853904.5	294853905
283	SER	PJPD	Bihar Foundary & Casting Limited	0	0	0	0	4	8236017	27118284.91	0	0	108473139.6	108473140
284	SER	PJPD	Brahmaputra Metalics Ltd	0	0	0	0	4	7799306	28254805.67	0	0	113019222.7	113019223
285	SER	PJPD	Calaster Sponge Ltd	0	0	0	0	3	6661057	26468073.8	0	0	105872295.2	105872295
286	SER	PJPD	Chint Purni Steel Pvt Ltd	0	0	0	0	2	3864060	13349618.2	0	0	53398472.81	53398473
287	SER	PJPD	Cocast Bengal Ind. Ltd.	0	0	0	0	5	10064542	46765790.14	0	0	187063160.6	187063161
288	SER	PJPD	Concast Steel & Power Ltd	0	0	0	0	6	14704890	57571020.73	0	0	230284082.9	230284083
289	SER	PJPD	Crest Steel & Power (P) Ltd	0	0	0	0	7	27373096	71765162.04	0	0	287060648.2	287060648
290	SER	PJPD	Gagan Ferro Tech Ltd.	0	0	0	0	8	16605264	63185967.43	0	0	252743869.7	252743870
291	SER	PJPD	Gallant Ispat Ltd	0	0	0	0	1	4265583	10928293.42	0	0	43713173.68	43713174
292	SER	PJPD	Halidia Steel	0	0	0	0	4	9153590	33426677.96	0	0	133706711.8	133706712
293	SER	PJPD	Howarh Gases Ltd.	0	0	0	0	4	7933167	37978520.75	0	0	151914083	151914083
294	SER	PJPD	Jharkhand Ispat [P] Ltd.	0	0	0	0	6	11827334	51416727.63	0	0	205666910.5	205666911
295	SER	PJPD	Jindal Steel & Power Ltd.	0	0	0	0	2	6819058	19024473.52	0	0	76097894.07	76097894
296	SER	PJPD	JSW Steel Limited	0	0	0	0	9	22093101	62687435.8	0	0	250749743.2	250749743
297	SER	PJPD	Lioyds Metal Engg. Ltd.	0	0	0	0	6	39615601	69235282.95	0	0	276941131.8	276941132
298	SER	PJPD	M B Sponge & Power Limited	0	0	0	0	1	2350267	8816107.168	0	0	35264428.67	35264429
299	SER	PJPD	M.B Ispat Corporation Ltd.	0	0	0	0	1	2347985	8807547.841	0	0	35230191.36	35230191
300	SER	PJPD	Maa Chinnamastika Cement & Ispat Pvt	0	0	0	0	5	9932208	37090195.62	0	0	148360782.5	148360782
301	SER	PJPD	Maan Steel & Power Ltd	0	0	0	0	6	12295774	51711416.32	0	0	206845665.3	206845665
302	SER	PJPD	Maheshawary Ispat Ltd.	0	0	0	0	3	6296459	27511880.29	0	0	110047521.2	110047521
303	SER	PJPD	Maithan Ispat Ltd	0	0	0	0	2	3509972	18219759.14	0	0	72879036.55	72879037
304	SER	PJPD	Maithan Steel And Power Ltd Group	0	0	0	0	4	7592476	33705379.02	0	0	134821516.1	134821516
305	SER	PJPD	Nalwa Steel & Power Ltd	0	0	0	0	1	2916778	7079153.42	0	0	28316613.68	28316614
306	SER	PJPD	Nav Durga Fuel Ltd.	0	0	0	0	13	34443418	127252106.8	0	0	509008427.1	509008427
307	SER	PJPD	Neros Ispat Pvt. Ltd.	0	0	0	0	1	4839011	9774037.176	0	0	39096148.7	39096149
308	SER	PJPD	Prakesh Industries Ltd	0	0	0	0	34	101284073	348687573	0	0	1394750292	1394750292
309	SER	PJPD	Rajshri Iron Industries Pvt Ltd	0	0	0	0	1	1887211	8532688.6	0	0	34130754.4	34130754
310	SER	PJPD	Rasmi Cement Ltd	0	0	0	0	1	1841566	7969568.872	0	0	31878275.49	31878275



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				No of rakes	freight at class 170 / 180	freight at class 200X	Difference	No of rakes	freight without DBC	freight with DBC	Difference			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
311	SER	PJPD	Rathi Steel And Power Ltd	0	0	0	0	5	13321512	46423127.12	0	0	185692508.5	185692508
312	SER	PJPD	Rishabh Sponge Pvt Ltd	0	0	0	0	3	6933968	24603902.09	0	0	98415608.38	98415608
313	SER	PJPD	S.K.S.Ispat	0	0	0	0	1	4462114	9970132.392	0	0	39880529.57	39880530
314	SER	PJPD	Scan Steels Ltd.	0	0	0	0	6	10820391	52491663.09	0	0	209966652.4	209966652
315	SER	PJPD	Scania Steel And Power Ltd.	0	0	0	0	1	2798162	9638908.736	0	0	38555634.94	38555635
316	SER	PJPD	Shaha Sponge & Power Pvt Ltd	0	0	0	0	1	1147267	6564808.564	0	0	26259234.26	26259234
317	SER	PJPD	Shivam Dhuta Udyog Ltd.	0	0	0	0	1	1919689	10330120.26	0	0	41320481.03	41320481
318	SER	PJPD	Shyam Metaliks And Energy Ltd	0	0	0	0	5	12689663	45399208.49	0	0	181596833.9	181596834
319	SER	PJPD	Shyam Sel And Power Ltd	0	0	0	0	27	54227942	240547352.4	0	0	962189409.7	962189410
320	SER	PJPD	Shyam Steel IndustriesLtd	0	0	0	0	7	14303906	70902153.69	0	0	283608614.8	283608615
321	SER	PJPD	Smc Power Generation Ltd.	0	0	0	0	3	6855378	27006593.92	0	0	108026375.7	108026376
322	SER	PJPD	Sova Ispat Pvt Ltd	0	0	0	0	8	15451122	79187979.5	0	0	316751918	316751918
323	SER	PJPD	Sps Steels Rolling Mills Ltd.	0	0	0	0	2	3937407	20673101.72	0	0	82692406.88	82692407
324	SER	PJPD	Sunflag Iron And Steel Pvt Ltd	0	0	0	0	4	20258612	44260000.08	0	0	177040000.3	177040000
325	SER	PJPD	Supre Smelters Ltd	0	0	0	0	2	4211982	17279021.52	0	0	69116086.08	69116086
326	SER	PJPD	Topworth Steels And Power Pvt Ltd	0	0	0	0	12	49182655	120668123.3	0	0	482672493.4	482672493
327	SER	PJPD	Topworth Urja Metals Limited	0	0	0	0	5	31026434	55395515.85	0	0	221582063.4	221582063
328	SER	PJPD	Utam Galva Metaliks Ltd.	0	0	0	0	3	20037230	34898082.32	0	0	139592329.3	139592329
329	SER	PJPD	Vijaya Sponge And Ispat Pvt Ltd	0	0	0	0	1	1135879	9297944.111	0	0	37191776.44	37191776
330	SER	PJPD	Visa Steels Ltd.	0	0	0	0	23	38679323	209710705.8	0	0	838842823.1	838842823
331	SER	PJPD	Vision Sponge Iron Pvt.Ltd.	0	0	0	0	8	14578383	73697167.8	0	0	294788671.2	294788671
332	SER	PJSB	Prakesh Industries Ltd	0	0	0	0	89	215856611	816501042.3	0	0	3266004169	3266004169
333	SER	PTMJ	Shivam Iron & Steel Ltd.	0	0	0	0	1	3164244	7179679.515	0	0	28718718.06	28718718
334	SER	RGZ	Ankit Metal & Power Ltd.	0	0	0	0	3	6949766	20613880.84	0	0	82455523.35	82455523
335	SER	RGZ	Aryan Ispat & Power (P) Ltd	0	0	0	0	2	4395325	20671043.93	0	0	82684175.71	82684176
336	SER	RGZ	Atibir Industries Co. Ltd Unit-Ii	0	0	0	0	1	2821802	9010869.46	0	0	36043477.84	36043478
337	SER	RGZ	Balmukund Sponge & Iron Ltd	0	0	0	0	1	2302264	10524610.93	0	0	42098443.72	42098444
338	SER	RGZ	Brahmaputra Metaliks Ltd	0	0	0	0	4	9933761	37017104.47	0	0	148068417.9	148068418
339	SER	RGZ	Dhanbad Fuels Ltd	0	0	0	0	1	2543581	10931067.29	0	0	43724269.17	43724269
340	SER	RGZ	Electo Steel And Castings Ltd	0	0	0	0	1	2706383	10910148.93	0	0	43640595.72	43640596
341	SER	RGZ	Electrosteel Steels Limited	0	0	0	0	7	18020526	66204088.6	0	0	264816354.4	264816354
342	SER	RGZ	Jai Durga Iron Pvt Ltd	0	0	0	0	2	6506883	20460959.33	0	0	81843837.31	81843837
343	SER	RGZ	Jai Balaji Industries Ltd.	0	0	0	0	2	4815285	21820026.19	0	0	87280104.76	87280105
344	SER	RGZ	K.I.C. Metaliks Ltd.	0	0	0	0	8	23007100	80355910.11	0	0	321423640.4	321423640
345	SER	RGZ	Orissa Manganise & Minerals Ltd	0	0	0	0	11	20436536	90526570.6	0	0	362106282.4	362106282
346	SER	RGZ	Raigharh Ispat & Power Pvt Ltd	0	0	0	0	1	2088750	8257221.784	0	0	33028887.14	33028887
347	SER	RGZ	Rashmi Ispat(P) Ltd	0	0	0	0	4	8850894	39935039.76	0	0	159740159.1	159740159
348	SER	RGZ	Rasmi Cement Ltd	0	0	0	0	5	13608584	45533365.74	0	0	182133462.9	182133463
349	SER	RGZ	Reshmimetaliksltd	0	0	0	0	3	7994796	26439103.77	0	0	105756415.1	105756415

S.no	Name of the Zonal Railway	Name of loading point	Name of the Consignee	Period 22.5 2008 to 5.6.2009				Period (1) Dt. 6.6.09 to 31.9.13				Total from 22.5.08 to 31.9.13	Penalty charges fallen due @ 4 times of applicable freight rates	Penalty charges outstanding
				No of rakes	freight at class 170 / 180	freight at class 200X	Difference	No of rakes	freight without DBC	freight with DBC	Difference			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
350	SER	RGZ	Rungta Mines. Ltd.	0	0	0	0	3	6134576	24689937.98	0	0	98759751.93	98759752
351	SER	RGZ	Shri Ambika Ispat (India) Pvt Ltd.	0	0	0	0	1	1926267	6996672.835	0	0	27986691.34	27986691
352	SER	RGZ	Shri Shyam Ispat India Pvt.Ltd.	0	0	0	0	1	2090492	8263184.568	0	0	33052738.27	33052738
353	SER	RGZ	Singhal Energy Pvt Ltd	0	0	0	0	2	4401154	16528014.04	0	0	66112056.16	66112056
354	SER	RGZ	Singhal Enterprisess Pvt.Ltd	0	0	0	0	1	1726210	10073936.94	0	0	40295747.77	40295748
<b>Total (SER)</b>				<b>1245</b>				<b>3686</b>				<b>0</b>	<b>101213277997</b>	<b>101213277997</b>
355	ECoR	NYG	Adhunik Alloy & Power Limited	0	0	0	0	4	5866493.072	37184627	0	0	148738508	148738508
356	ECoR	NYG	Alok Steel & Industries (P) Ltd	0	0	0	0	1	2329096.448	10942318.69	0	0	43769274.75	43769275
357	ECoR	NYG	Balaji Industrial Engg. Ltd.	0	0	0	0	3	3541089.183	21960211.78	0	0	87840847.12	87840847
358	ECoR	NYG	Dinabandhu Steel and Power Ltd.	0	0	0	0	1	1233652.56	9387411.16	0	0	37549644.64	37549645
359	ECoR	NYG	DSL	0	0	0	0	1	3606270.71	11744609.65	0	0	46978438.58	46978439
360	ECoR	NYG	ESIL	0	0	0	0	3	8048681.694	28957217.63	0	0	115828870.5	115828871
361	ECoR	NYG	HSL	0	0	0	0	1	2151014.16	10376877.61	0	0	41507510.42	41507510
362	ECoR	NYG	Jindal Ltd.	0	0	0	0	1	12426912	17273736	0	0	69094944	69094944
363	ECoR	NYG	Kausal Ferro Metal Pvt. Ltd.	0	0	0	0	1	2515657.408	9320764.626	0	0	37283058.5	37283059
364	ECoR	NYG	Maithan Ispat Ltd.	0	0	0	0	2	4142585.604	18436774.53	0	0	73747098.12	73747098
365	ECoR	NYG	MSPL	0	0	0	0	1	2300861.232	10770685.06	0	0	43082740.22	43082740
366	ECoR	NYG	MSPML	0	0	0	0	2	4935328.512	23103031.3	0	0	92412125.18	92412125
367	ECoR	NYG	Maheswari	2	3312185.87	7661745.47		1	1808350.88	7107041.83	0	0	59075149.2	59075149
368	ECoR	NYG	Rashmi Cement Ltd.	0	0	0	0	3	5481175.512	31630146.09	0	0	126520584.4	126520584
369	ECoR	NYG	RSML	0	0	0	0	1	5106136.717	11173509.66	0	0	44694038.62	44694039
370	ECoR	NYG	SBPIL	0	0	0	0	1	3142600	12008000	0	0	48032000	48032000
371	ECoR	NYG	Shanti Gopal Concast Ltd.	0	0	0	0	6	24363607.36	63883111.31	0	0	255532445.2	255532445
372	ECoR	NYG	S MEL	0	0	0	0	1	2651763.941	10770671.13	0	0	43082684.52	43082685
373	ECoR	NYG	Vision Sponge Iron Ltd.	0	0	0	0	2	8589200.895	18747606.49	0	0	74990425.96	74990426
374	ECoR	NYG	Visa Steels Ltd.	0	0	0	0	4	5890874.072	29633335.1	0	0	118533340.4	118533340
375	ECoR	NYG	Rashmi MetalIK Limited	0	0	0	0	52	101807381.7	586804395.3	0	0	2347217581	2347217581
376	ECoR	NYG	RCL	0	0	0	0	2	3592697.32	20553851.2	0	0	82215404.8	82215405
377	ECoR	NYG	RMC	0	0	0	0	1	1773040.1	10125397.88	0	0	40501591.52	40501592
378	ECoR	NYG	RML	0	0	0	0	11	20428095.68	117068656.2	0	0	468274624.8	468274625
379	ECoR	NYG	RSML	0	0	0	0	1	1965780	11336199	0	0	45344796	45344796
<b>Total (ECoR)</b>				<b>2</b>				<b>107</b>				<b>0</b>	<b>4591847727</b>	<b>4591847727</b>
380	SWR	RNJP	JSW Steel Works	0	0	0	0	1	384745	5407547	0	0	21630188	21630188
<b>Total (SWR)</b>				<b>0</b>				<b>1</b>				<b>0</b>	<b>21630188</b>	<b>21630188</b>
<b>Grand Total</b>				<b>1247</b>				<b>3794</b>						<b>105826755912</b>

**Annexure - VI (a) (Para 2.6.1)**

**Statement showing consignee-wise short realization of freight at unloading points due to failure in submission /partial submission of Affidavit/Indemnity Note (Amount in ₹)**

<b>Name of the consignee as per RR</b>	<b>Name of unloading Zonal Railway</b>	<b>Numbers of RRs</b>	<b>Short realization of freight</b>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
A S L Iron And Co. Pvt Ltd	SER	4	3745812
ACC Cement Ltd	ECoR	2	11254157
ACC Cement Ltd	NR	12	27617361
AML Steel & Power Ltd Tata	SER	1	1063263
API Ispat And Powertech Pvt Ltd	SECR	4	7301656
ASR Multimetals Pvt Ltd	WR	2	21319057
Aarti Sponge & Power Ltd	ECoR	1	6512385
Aarti Sponge & Power Ltd	SECR	5	29817216
Aarti Steel Ltd	ECoR	16	84146114
Aarti Steel Ltd	NR	1	4548855
Action Ispat	ECoR	8	20528285
Action Steel	ECoR	7	14729365
Adhunik Metalik Ltd	SER	228	767161852
Adhunik Alloys & Power Ltd	SER	170	822816061
Adhunik Group	SER	11	53131942
Agarwal Sponge (P)Ltd	SECR	3	6679580
Agni Steel (Pvt) Ltd	SR	15	67082285
Airan Steel & Power (P) Ltd	SECR	2	8775582
Akshara Industries Ltd	SR	1	5148991
Alok Steel Industries Pvt Ltd.	SER	4	6357513
Ambika Ispat India Pvt Ltd	SECR	36	196204497
Ambuja Cement Ltd.	NR	24	150010766
Amiya Steel Pvt Ltd.	ER	6	16393040
Amiya Steel Pvt Ltd.	SER	1	1417362
Ananad Metalliks & Power (P) Ltd	SCR	1	7852337
Anjane Steel Ltd	SECR	108	489187413
Apprant Steel Ltd	ECoR	3	11525656
Apprant Steel Ltd	SECR	3	6779156
Ashirwad Steel & Industries Ltd.	SER	11	63874341
Atibir Industries Ltd	SER	14	61914109
B M M Ispat Ltd	SECR	48	296304093
B S Sponge (P) Ltd	SECR	11	29399013
B.S. Ispat Ltd	CR	1	4160461
Bajrang Power & Ispat Ltd	SECR	30	119634757
Baldev Alloys Pvt Ltd	SECR	1	1459568
Balmukund Sponge & Iron Ltd	SER	6	12588349
Bhagabati Sponge Private Limited	ER	4	8106769
Bhagabati Sponge Private Limited	SER	2	3499738
Bhagawati Power & Steel Pvt.Ltd.	ECoR	2	7135158
Bhagawati Power & Steel Pvt.Ltd.	SECR	43	151070504
Bharat Mines & Minerals Ispat	NR	1	4195527
Bharat Mines & Minerals Ispat	SWR	83	486134345
Bhilai Ispat (P) Ltd.	SECR	5	17286519
Bhusan Steel Ltd	NR	2	8819783
Bhushan Steel Ltd.	NR	1	4598860
Bihar Sponge Iron Ltd	SER	118	508565937
Bijaya Sponge & Ispat (P) Ltd	SER	1	6405996
Bilasarika Sponge Iron Of India Pvt Ltd	SCR	6	38291616
Bimal Deep Steel Pvt Ltd.	SER	14	50614843

Binjusrarai Sponge & Power Pvt Ltd	SCR	4	28684051
Bisco Metal & Power Pvt. Ltd.	SER	5	3677839
Bishwanath Fero Alloys (P) Ltd	SCR	1	7284843
Bishwanath Fero Alloys (P) Ltd	SER	3	5407926
Bonai Industrial Co. Ltd.	SECR	2	4674420
Bonai Industrial Co. Ltd.	SER	5	5601573
Brahmaputra Metalics Ltd	SER	5	32823489
C. P. Ispat Pvt. Limited	SER	2	3140089
CCL Iron & Steel Ltd.	SER	1	4960431
Calaster Sponge Ltd	ER	2	3688152
Calaster Sponge Ltd	SER	3	13646480
Cauvery Iron And Steel India Ltd	SCR	1	6602415
Chaman Metalics Pvt Ltd	SCR	3	18879096
Chandi Steel Industries	SER	3	8390830
Chint Purni Steel Pvt Ltd	SER	7	31397041
Concast Steel & Power Ltd	ECoR	5	33962189
Crest Steel & Power (P) Ltd	SECR	122	613091493
D D International Pvt Ltd	SER	9	39685022
Damodar Mangaljee And Co.	KR	2	2931330
Deepak Steel And Power Ltd.	SER	1	1113104
Devi Iron Pvt Ltd	SECR	8	34957185
Devin Exim Roha	CR	1	6849369
Dinabandhu Steel & Power Ltd.	ECoR	4	29499730
Divya Jyoti Sponge Iron (P) Ltd	ER	2	3910854
Divya Jyoti Sponge Iron (P) Ltd	SER	3	4806364
Dudani Fuels Pvt. Ltd.	SER	2	3689739
Eassar Steel Ltd	WR	51	260847051
Eastern Steel And Power Ltd	ECoR	8	27659107
Eastern Steel And Power Ltd	SER	2	10577693
Ekka Steel Limited	SER	1	837514
Electrosteel Steels Limited	WR	1	6016774
Electrotherm India Ltd.	WR	24	187066586
End Synenargy Ltd	SECR	1	2975358
Essel Mining & Industries Ltd	ECoR	2	3118839
Essel Mining & Industries Ltd	ER	7	14431935
Essel Mining & Industries Ltd	SECR	20	66173236
Exen Ispat	ECoR	1	2586541
Fee Grade And Co. Pvt. Ltd.	ER	1	1008361
Fee Grade And Co. Pvt. Ltd.	SECR	4	8432000
Fee Grade And Co. Pvt. Ltd.	SER	9	7859993
Fomento Karnataka Mining Co. Pvt. Ltd.	KR	12	15801138
Fomento Karnataka Mining Co. Pvt. Ltd.	SR	1	4744290
G R Sponge & Power Ltd.	SECR	2	9619180
G.S (P) Ltd.	SECR	2	13814423
Gagan Commodities Pvt. Ltd.	ER	1	1931366
Gagan Ferro Tech Ltd.	ER	20	102368186
Gagan Ferro Tech Ltd.	SER	1	6469595
Gallant Ispat Ltd	NE	76	370739042
Gaurab Krishna Ispat India P Ltd	SECR	1	1444300
Geetanjali Ispat & Power Pvt. Ltd.	SECR	4	8541807
Ghankhun Steel Pvt Ltd	SECR	7	24216440
Global Associates	ECoR	1	1389000
Godavari Power & Ispat Ltd	SECR	238	1138039768
Gopal Govind Sponge (P) Ltd	ER	1	1897575
Gopal Sponge & Power (P) Ltd.	SECR	20	72050771

Gopani Iron Power India Pvt Ltd	CR	3	16577123
Govind Impex Pvt. Ltd.	ER	1	1781826
Grace Industries (P) Limited	CR	7	37743760
Grace Industries (P) Limited	SCR	2	12595674
Gujrat Ambuja Cement Ltd.	NR	2	12851337
HEG Ltd	SECR	1	5493656
Haldia Steels Limited.	ER	19	42238687
Harekrishna Sponge Iron (P) Ltd	SECR	1	4329646
Hcaman Metaliks Pvt Ltd	SCR	1	6438553
Hi Tech Power & Steel Ltd.	SECR	9	37831821
Hira Ferro Alloys Ltd	SECR	3	3798553
Howrah Gases Ltd.	SER	9	10769161
Ind Synergy Ltd.	SECR	19	37857191
Indian Steel & Power Pvt. Ltd.	SECR	4	5707622
Indian Steel & Power Pvt. Ltd.	WR	1	10862784
International Loha Bhandar	NR	1	3069931
Ispat Industries Ltd.	CR	5	26665347
J.C. Ltd.	SCR	5	28755134
J.P.Cement Ltd	NR	46	233640205
JSW Ispat Steel Ltd.	SER	1	4663923
JSW Steel Limited	SER	1	801972
JSW Steel Limited	SR	1	7237398
Jagadamba Fisical Services Limited	ER	2	4706865
Jaganath Tarini Ispat Pvt Ltd	SER	1	1671079
Jagattarini Ispat)	SER	2	936340
Jagdamba Fiscal Services Ltd. Jaroli	ER	2	4652565
Jai Balaji Sponge Ltd	ER	17	34236581
Jai Balaji Group	SECR	1	5010860
Jai Balaji Industries Ltd.	ER	8	15386981
Jai Balaji Industries Ltd.	SECR	61	319178322
Jai Balaji Jyoti Steel (P) Ltd.	SER	2	3469853
Jai Hanuman Udyog Pvt. Ltd.	ECoR	1	7350178
Jai Mangala Sponge Iron Pvt. Ltd.	SER	5	19408565
Jaidurga Pvt.Limited	SER	1	850693
Jaiswal Neco Industries Ltd.	SECR	3	14790475
Janakhi Corporation Ltd	SCR	91	652939164
Jharkhand Ispat [P] Ltd.	SER	1	1365258
Jindal Saw Ltd.	WR	50	336899771
K S Ltd	SR	8	44177360
K Y S Sponge Iron Pvt Ltd.	SER	4	4645808
K.I.C. Metaliks Ltd.	ER	3	5677353
KIW/BBN	ER	1	1047340
KMMI Steel(P) Ltd.	SR	1	4740136
KSPC Ltd	SR	15	79787325
Kalindi Ispat (P) Ltd.	SECR	13	38852341
Kamachi Spong And Power Corporation Ltd	SR	27	170872000
Kamal Sponge Steel & Power (P) Ltd	WCR	64	323323524
Kamal Steel And Power Ltd	WCR	2	12920411
Kanishk Steel Industries Ltd	SR	3	21730674
Karral Sponge & Power Ltd.	WCR	1	4273220
Kewal Metaliks Ltd.	SER	4	3785189
Kohinoor Steel (P) Ltd.	SER	15	37588129
Kunj Bihari Steel Pvt Ltd	SER	1	1707117
L.N Metaliks Ltd.	ECoR	4	18702261
LPG	ECoR	10	25822754

Lakshmi Gayathri Industries Pvt. Ltd.	SCR	5	35295493
Lal Iron & Steel Limited	SER	2	3389951
Laxmi Ispt Udyog Ltd.	SER	1	1559701
Lloyds Metal Engg. Ltd.	CR	33	104284016
Lloyds Metal Engg. Ltd.	SCR	32	142888165
Lloyds Steels Industries Ltd.	CR	6	45056352
M S P Ltd.	ECoR	5	11747682
M S P Ltd.	SER	1	1496384
M.B. Ispat Corporation Ltd.	ER	3	11505351
M.B. Ispat Corporation Ltd.	SER	2	6898047
M.S.P. Metalik Limited	ECoR	14	42096731
M.S.P. Metalik Limited	SER	1	5305510
MIPS Ltd.	WR	1	9573474
MSP Steel & Power Ltd.	SECR	11	53060269
MSP Steel & Power Ltd.	WR	1	2851034
Ma Mangala Ispat Pvt. Ltd.	SECR	8	21738098
Ma Amba Sponge Iron (P) Ltd.	ER	2	3564553
Ma Amba Sponge Iron (P) Ltd.	SER	2	4027251
Ma Chhinnamastika Steel & Power Ltd.	SER	6	8263389
Maa Kali Alloys Udyog Pvt Ltd	SECR	3	7501741
Maa Sakambari Steel Ltd.	SECR	9	15248042
Machhapuchchhre Bank Ltd	SCR	1	6854889
Maha Maya Sponge Iron Pvt Ltd.	SECR	8	22988068
Mahendu Sponge And Power Pvt Ltd	SECR	1	4028132
Maheshawary Ispat Ltd.	ECoR	20	74944052
Maheshawary Ispat Ltd.	ER	1	2075316
Maheshawary Ispat Ltd.	SER	2	3493896
Mail, Lpg	ECoR	1	5156726
Maithan Steel & Power Ltd.	SER	9	11018124
Maithan Ispat Ltd	ECoR	29	208913952
Maithan Ispat Ltd	SER	1	805321
Mangal Sponge & Steel (P) Ltd.	SECR	9	35782200
Mangalam Tie-Up Pvt. Ltd.	SER	1	1308056
Mark Steel Ltd.	SER	1	1415218
Mbqsteels	SCR	1	4385771
Mid India Steel & Power Ltd	WR	5	50291579
Minerals Enterprises Ltd.	SR	2	13856910
Minings Con.Pvt.Ltd	SECR	1	233362
Moneet Ispat & Energy Ltd.	ER	1	1140341
Moneet Ispat & Energy Ltd.	SECR	88	230102765
Mono Steel [India] Ltd	WR	4	49480324
Msprime Minerals Exports Pvt Ltd	KR	1	3228747
N R Sponge Pvt Ltd	SECR	14	83946085
N R Ispat & Power Pvt Ltd	SECR	37	226377160
NR Ispat & Power (P) Ltd	SECR	2	10164243
Nalwa Steel & Power Ltd	SECR	2	12957770
Narberam Power & Steel (P) Ltd.	ECoR	6	20964156
Narsing Ispat Ltd	SER	16	20467307
National Mineral Devolapment Corpration	SECR	1	5024168
Nav Durga Fuel Ltd.	SECR	24	70752309
Neo Metaliks Ltd.	SECR	1	2866451
Nexus Minment Merchandising Pvt Limited	CR	1	4090144
Nilachal Iron & Power Ltd.	SER	50	81892918
Niranjan Metaliks Ltd	SER	2	3770801
Niranjan Hightech Limited	SER	2	3575929

Niros Ispat (P) Ltd	SECR	7	37833143
Nixon Steel Power (P) Ltd.	ECoR	1	2296104
Nixon Steel Power (P) Ltd.	SER	2	3980111
Nobletech Pvt Ltd	SR	8	49908766
Nova Iron And Steel Ltd	SECR	98	415487063
Nutan Ispat Power Pvt Ltd	SECR	1	4134403
OCL Iron And Steel Ltd	SER	9	39549634
Orissa Manganise & Minerals Ltd	SER	183	1101231252
P K S Ispat	SECR	1	4305933
P.D.Indusstrties Ltd.	SECR	2	8620477
P.S.L.Ltd.Kakinada.	SCR	1	6133081
PRS Metaliks Ltd	SER	3	4013569
Param Industries Ltd.	SECR	3	16165874
Parth Ispat India Pvt Ltd	SER	2	2245025
Patnaik Minerals Pvt Ltd	ER	2	4565720
Patnaik Minerals Pvt Ltd	SECR	1	1307665
Patnaik Minerals Pvt Ltd	SER	1	1235125
Pawansut Sponge (P) Ltd	ECoR	6	13913444
Penna Cements Ltd	SCR	3	17260229
Phil Ispat Pvt. Limited	SECR	14	50503536
Prakash Industries Ltd	SECR	93	256143865
Prime Minerals Exports Pvt. Ltd.,	KR	2	1917946
R H I (P) Ltd	SECR	1	4442194
R L J Concast Ltd.	SER	1	1117183
R.Sponge Iorn Pvt.Limited.	ECoR	2	10721811
RHIH	SECR	2	8882650
RSFI	SECR	1	4212916
Radha Madhav Industries Pvt Ltd	SECR	3	10764213
Raigarh Power & Steel Ltd	SECR	1	765050
Raigharh Ispat & Power Pvt Ltd	SECR	10	23491556
Raimata Ispat India Pvt Ltd	SECR	6	18979835
Raipur Power And Steel Ltd	SECR	73	235053479
Rajshri Iron Industries Pvt Ltd	SER	1	1443569
Rameswarm Steel & Power Pvt Ltd	SECR	10	26065128
Ramgarh Sponge Iron Pvt.Ltd.	SER	6	15945803
Ramnivesh Ispat (P) Ltd	SECR	1	381947
Ranga Raj Ispat Pvt Ltd	SR	17	92634533
Rashmi Sponge Iron Pvt Ltd.	SECR	5	19225731
Rasmi Cement Ltd	SER	1	6432833
Rathi Ispat Udyog Ltd.	ECoR	10	25605920
Rathi Steel And Power Ltd	ECoR	26	154407506
Reactive Metals Of India Pvt Ltd	SCR	2	14601164
Real Ispat And Power Ltd.	SECR	12	35695208
Real Ispat Ltd.	SECR	4	20562403
Reliance Minerals	SECR	1	4457373
Reshmimetaliksltd	SER	256	1686295349
Reshmimetaliksltd	WCR	1	704892
Rishabh Sponge Pvt Ltd	ER	1	2422252
Rungta Mines. Ltd.	ER	3	6171225
Rungta Mines. Ltd.	SECR	8	19323794
Rungta Mines. Ltd.	SER	67	245826398
Rungta Sons Pvt. Ltd.	SER	2	2249032
S H Enterprises	SER	1	586462
S I L On Ac Real Ispat Power Ltd	SECR	1	4474749
S K S Ispat And Power Ltd	ECoR	1	2761092



S K S Ispat And Power Ltd	SECR	90	335739250
S K S Ispat Ltd	SECR	37	219139544
S M C Power Generation Ltd	ECOR	3	11431965
S.B.Q.Steel Ltd	SCR	207	1017426587
S.K. Sarawagi	SECR	2	5375621
S.P.I.P.Ltd A/C Radhamadhav Ind.P.Ltd.	SECR	1	3612527
SMC Power Generation Ltd.	ECOR	31	74981485
SMS Steels Pvt, Ltd.,	SCR	1	7943807
SPS Steels & Power Ltd.	ECOR	32	224486978
SPS Steels & Power Ltd.	ER	7	16814801
SPS Steels & Power Ltd.	SECR	1	3490831
SRS Sponge Pvt Ltd	SER	4	26240856
SSP Steel Power Ltd.	ER	1	2389334
Sabari Industries Ltd	SR	2	12877221
Sal Steel Ltd.	WR	16	160056083
Salasar Sponge And Power Ltd	SECR	4	9605446
Salasar Steel And Power Ltd.	SECR	94	448910891
Salona Steel Ltd.	SECR	1	7838134
Saluja Steel & Power Pvt.Ltd.	SECR	3	7635891
Saluja Steel & Power Pvt.Ltd.	SER	4	13649976
Sambaleswari Ferro Metal Pvt Ltd.	ECOR	4	8373370
Santpuria Alloys Pvt.Ltd.	SER	10	37833190
Sanyeeji Sponge & Alloys Pvt. Ltd.	SER	1	8071582
Sarda Energy Minerals Ltd.	SECR	51	99691815
Satya Power And Ispat Pvt Ltd	SECR	18	56775158
Satyam Smelters Pvt.Ltd.	ER	1	8271776
Satyarth Steel & Power Pvt Ltd.	SECR	1	6641878
Saurashtra Ferroyes Pvt Ltd	WR	1	3857366
Savitri Sponge Iron Pvt.Ltd.	ER	2	2791213
Scan Steels Ltd.	SER	2	3154132
Scania Steel And Power Ltd.	SECR	10	55741450
Scaw Industries Pvt Ltd	ECOR	1	2059517
Seleno Steel Ltd.	SECR	1	5256113
Sepl	SECR	1	7969718
Shaha Sponge & Power Pvt Ltd	SER	18	116822155
Shakun Sponge Iron Pvt Ltd	SECR	4	7310164
Shauma Vanijya Pratisthan Ltd.	SER	1	776990
Shilpy Steels (P) Ltd	SECR	5	23809014
Shiv Shakti Steels Pvt Ltd	SCR	8	61168976
Shiv Shakti Steels Pvt Ltd	SECR	38	95855670
Shiv Shankar Sponge Iron Pvt.Ltd.	SER	1	1413893
Shivalay Ispat Power(P) Ltd	SECR	13	60830604
Shivam Iron & Steel Ltd.	SER	1	1482228
Shre Shyam Sponge Silyari	SECR	1	6803780
Shree Sita Ispat & Power Pvt. Ltd.	SECR	1	4196345
Shree Venkatesh Iron & Alloys ( India ) Ltd	SER	2	3318479
Shree Sayeeji Sponge & Alloys P.Ltd.	SER	1	5080656
Shree Shyam Ispat India Pvt.Ltd.	ECOR	1	1004182
Shree Shyam Ispat India Pvt.Ltd.	SECR	99	612814013
Shree Virangan Steel Ltd	SECR	1	5983936
Shri Marutya Balaji Steels Ltd	SER	2	1613445
Shri Ram Power & Steel Pvt Ltd	SER	4	9891866
Shri Ram Rupai Balaji Steel Pvt. Ltd.	ER	8	16652310
Shubh Infrastructure	SECR	29	112136467
Shyam Metaliks & Energy Ltd	ECOR	2	10159674



Shyam Dri Power Ltd.	ECoR	67	132027735
Shyam Dri Power Ltd.	ER	1	1909557
Shyam Dri Power Ltd.	SECR	1	1862214
Shyam Metaliks And Energy Ltd	ECoR	34	239995576
Shyam Metaliks And Energy Ltd	SECR	1	7829027
Shyam Sel Ltd.	ECoR	3	7924262
Shyam Sel Ltd.	ER	64	115019067
Shyamispatt	SECR	1	7965688
Shyam Sel & Power Ltd.	ECoR	1	1833709
Sidhi Vinayak Metcom Ltd	SER	12	55534039
Sidhibinyak Sponge Iron P Ltd	SECR	1	2593294
Singhal Enterprises Pvt. Ltd	ECoR	1	2117841
Singhal Enterprises Pvt. Ltd	ER	1	2054800
Singhal Enterprises Pvt. Ltd	SECR	353	1864256968
Smridhi Sponge Ltd	SER	8	25288369
Sona Alloy Pvt Ltd	CR	14	62520386
Sona Alloy Pvt Ltd	ECoR	1	4061302
Sova Ispat Pvt Ltd	ER	1	7940817
Sova Ispat Pvt Ltd	SER	2	4533183
Sponge Sales India Pvt. Ltd	NR	2	7033962

Sponge Udyoge Pvt Ltd	SER	1	6183952
Sr. Raw Material Officer BSPC Bhilai	SECR	3	2040187
Sree Raghuraj Ispath Ind Ltd	SR	1	6442581
Sri Nakoda Ispat Ltd	SECR	53	156666507
Sundaram Steels Pvt. Ltd.	SER	1	6214641
Sunder Ispat Ltd	SCR	4	28746744
Sundram Ferrotech Pvt.Ltd.	SER	3	4568970
Sunflag Iron And Steel Pvt Ltd	ECoR	1	4873662
Sunil Ispat And Power Ltd	SECR	13	26953834
Sunil Sponge (P) Ltd	SECR	3	12855443
Swarnrekha Steel Industries	SER	53	43562287
Swastik Steel	SECR	1	3024197
Tarini Minerals Pvt Ltd	ECoR	1	2431501
Tarini Minerals Pvt Ltd	SECR	2	8488711
Tata Metaliks Ltd	KR	4	9721362
Tata Metaliks Ltd	SER	258	1021760686
Tata Steel Ltd.	SER	2797	9778104430
Taurian Iron And Sttel Co, ( P ) Ltd.	SER	1	1727103
Taurian Minerals Pvt. Ltd.	SER	1	1218767
Taylorolls Limited	SER	37	143704484
The Indian Iron	SER	24	43902100
Topworth Steel Pvt Ltd.	SECR	153	766566771
Topworth Urja Metals Limited	CR	14	84905637
Tr Chemicals Ltd	SER	1	677037
Trimula Sponge Iron Pvt. Ltd.	SECR	1	6938395
U Tor Rolling Miles Ltd	SER	1	969120
U.G.Pvt	CR	1	6569710
Uday Sponge And Power Pvt Ltd	SECR	3	2785200
Udyog Sponge Pvt Ltd	SECR	1	4604416
Ushamartin Ltd	SER	669	2291904440
Uttam Galva Mettaliks Ltd.	CR	252	1347706382
V I Ltd Ac Gopal Sponge And Power Pvt Ltd	SECR	1	4172762
V J R Steels Pvt Ltd	SCR	1	7184675
VKG Steel & Energy Pvt.Ltd.	SR	9	23135186
Vallabh Steels Ltd	SER	1	1033873
Vandana Global Ltd	SECR	120	621631875
Vandana Global Ltd	SER	1	3367174
Varsana Ispat Ltd	WR	4	45083201
Vaswami Industries Ltd.	SECR	23	101784126
Vedvyas Ispat Ltd	SER	64	95843185
Vijaya Sponge And Ispat Pvt Ltd	SER	5	27888434
Vikash Metals	SER	3	4705947
Vikram Ispat	CR	2	14591734
Vimla Infrastructure Ltd	SECR	5	20539601
Vimla Infrastructure Ltd	SR	2	2678666
Vinayaka Steels Ltd	SCR	3	20834185
Virajaa Steel & Power Pvt Ltd	ECoR	2	10618699
Visa Steels Ltd.	ECoR	6	42992453
Vishal Sponge Pvt.Ltd.	SER	21	44632985
VishwanathferroalloysLtd	SER	1	981027
Vision Sponge Iron Pvt.Ltd.	SER	2	2033509
Welspun Max Steel Ltd	CR	2	4261158
Welspun Power And Steel Ltd	WR	6	52222150
		<b>9943</b>	<b>41007158214</b>

**Annexure - VI (b) (Para 2.6.1)**

<b>Statement showing Consignee-wise submission of invalid Affidavit at unloading points - Penalty (Amount in</b>			
<b>Name of the consignee as per RR</b>	<b>Name of unloading Zonal Railway</b>	<b>Numbers of RRs</b>	<b>Penalty Charges</b>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
A S L Iron And Co. Pvt Ltd	SER	5	41535282
Action Steel	ECoR	1	17549293
Adhunik Corporation Ltd.	SER	1	11257140
Adhunik Metalik Ltd	SER	4	32166919
Alok Steel Industries Pvt. Ltd.	SER	10	134770718
Anadita Traders And Investment Pvt Ltd	SER	1	27162075
Arya Iron & Steel Co. Pvt. Limited	ER	7	251643145
Bhagwati Sponge, Durgapur	ER	1	14492933
Bimal Deep Steel Pvt Ltd.	SER	2	34914454
Brahmaputra Metalics Ltd	SER	6	212233920
Chint Purni Steel Pvt Ltd	SER	10	187189921
Corporate Ispat Alloys Ltd.	SER	1	31628599
D D International Pvt Ltd	SER	1	8244349
Dhanbad Fuel Industries Ltd. Rgz.	ER	1	43612342
Durgapur Matalik Ltd. Bjmd	ER	1	15092990
Essar Steel Ltd	WR	1	27066550
Essel Mining & Industries Ltd	ER	6	147934028
Essel Mining & Industries Ltd	SER	1	9254756
Fomento Karnataka Mining Co. Pvt. Ltd.	KR	5	121481799
Gayatri Ispat (P)Ltd.	SER	4	41745742
Gopani Iron & Power (I) Pvt Ltd.	CR	1	17438613
Grace Industries Ltd Chandrapur	CR	7	180463068
Haldia Steel	SER	1	36651620
Howrah Gases Limited	ER	1	40153525
Howrah Gases Limited	SER	5	37989438
IIL/Public	CR	1	43876339
Indian Steel & Power Pvt. Ltd.	SECR	1	29307931
Indrani Patnaik Limited	ER	1	41402793
Jagat Tarini Ispat Ltd.	SER	14	147206725
Jai Durga Iron Pvt Ltd	SER	2	23297935
Jai Mangala Sponge Iron Pvt Ltd	SER	2	69430340
Jharkhand Ispat Pvt Ltd.	SER	14	160907669
Jindal Saw Limited	ECoR	16	577278319
Jindal Saw Limited	WR	2	147592930
Jindal Steel & Power Limited	ER	1	39589054
KYS Sponge Iron (P) Ltd.	SER	1	6673931
Kohinoor Steel (P) Ltd.	SER	7	54717801
Lloyds Metal Engg Ltd Chandrapur	CR	3	66320054
M.C.M.S	SER	1	12988774
M.S.P. Metalik Limited	SER	1	16825315
MSP Metalics Ltd.	ER	1	38626116
MSP Metalics Ltd.	SER	6	77915556
Ma Chhinnamastika Steel & Power Ltd.	SER	21	265202214
Mahendra Sponge & Power Ltd	SECR	2	68569709
Maithan Steel & Power Ltd.	SER	6	103367088
Mid India Power Steel Ltd.	WR	1	73773217

N.R.Ispat & Power(P) Ltd.	SECR	1	27868655
Narsing Ispat Ltd	SER	5	42735409
Nilachal Iron & Power Ltd.	SER	3	24403236
Niranjan Hi-Tech Ltd	SER	1	10439502
Nixon Steel Power (P) Ltd.	SER	1	14477035
R L J Concast Ltd.	SER	1	11199103
Rajshree Steel	SER	1	6987886
Ram Rupai Balaji Steel Ltd. Jaroli	ER	3	47573172
Rashmi Cement Ltd	SER	3	109958343
Rashmi Sponge Iron Pvt Ltd.	SECR	2	32767006
Rathi Steel And Power Ltd	ECoR	2	54293631
Rungta Mines Limited	ER	2	72179352
Rungta Mines Limited	SER	5	71409309
S.A.Iron.&Alloys.P.Ltd.	SER	1	10956627
S.R.S.Sponge (P) Ltd	SER	1	10184459
SMC	ECoR	1	15223856
SPS Steels & Power Ltd.	SER	4	51838311
SRS Sponge Pvt Ltd	SER	2	41397097
Salasar Steel & Power Ltd.	SECR	2	45806977
Scan Steels Ltd.	SER	2	26747742
Shiv Shankar Sponge Iron Pvt.Ltd.	SER	1	9435342
Shree Venkatesh Iron & Alloys ( India ) Ltd	SER	22	281031462
Shree Consultants Pvt. Ltd.	SER	2	22560924
Shree Sayeeji Sponge & Alloys P.Ltd.	SER	1	9761150
Shri Ambika Ispat (India) Pvt Ltd.	SECR	1	28385747
Shri Hare Krishna Sponge Iron Pvt Ltd	SECR	1	38477934
Shri Ram Power & Steel Pvt Ltd	SER	3	72490762
Shri Shyam Ispat India Pvt.Ltd.	SECR	2	56985245
Shyam Metaliks And Energy Ltd	ECoR	2	66966199
Sidhi Vinayak Met Com. Ltd.	SER	2	63232091
Singhal Enterprises Pvt Ltd.	SECR	9	226553007
Smridhi Sponge Ltd	SER	1	31660768
Sona Alloys (P) Ltd.	CR	3	116966528
Sri Nakoda Ispat Ltd.A/C N.R Sponge Pvt.Ltd.	SECR	1	31480476
Sriram Power	SER	1	10812223
Subh Infra.A/C Real Ispat & Power Ltd.	SECR	1	31515503
Sumi Vyapaar Pvt Ltd	SER	1	11844107
Sundaram Steels Pvt. Ltd.	SER	2	60826789
Tata Metalics Ltd	KR	33	882519281
VISA Steel	ECoR	3	122868480
Venketesh Iron & Steel Ltd	SER	2	20940715
Visa Steel	ECoR	32	971923637
Vishal Sponge Pvt.Ltd.	SER	12	193156111
Vision Sponge Iron Pvt. Ltd.	SER	1	39623083
Welspun Max Stell Ltd.	CR	9	306992996
Welspun Power & Steel Ltd.	WR	1	74448432
		<b>380</b>	<b>8300448733</b>

**Annexure - VI (c) (Para 2.6.1)**

**Statement showing RR-wise submission of invalid Indemnity Note at unloading points -short realization (Amount in ₹)**

<b>Name of the consignee as per RR</b>	<b>Name of unloading Zonal Railway</b>	<b>Numbers of RRs</b>	<b>Short realization</b>
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
ACC Ltd Wd	CR	4	17462083
Aarti Sponge & Power Limited	ECoR	1	6340373
Aarti Steel Limited	ECoR	23	59093674
Adhunik Metaliks Limited	ER	4	6812646
Amiya Steel Pvt. Ltd.	SER	2	3187060
Apprant Steel Limited	ECoR	2	4573472
Ardent Steel Limited	ER	12	62377448
Arya Iron & Steel Pvt. Ltd.	ER	70	444649057
Banbil Khanij Udyog Pvt. Ltd. (BKU) JRLI	ER	1	7974244
Banspani Iron Limited/IOJB	ER	1	5429427
Bhagwati Spong Iron Ltd.	ER	6	43751283
Bonai Industrial Company Limited/DJHR	ER	4	20860221
Brand Alloya Ltd.	ER	1	2090899
C.P Ispat Pvt.Ltd.Durgapur	ER	1	5444742
C.P Sponge Iron Pvt. Limited	ER	7	14411934
Calster Sponge Limited/BBN	ER	1	1913356
Concast Bengal Industries, Durgapur	ER	1	5366395
Dhanbad Fuel Industries Limited	ER	6	42588166
Divya Joyti Sponge Ltd	SER	1	1801729
East India Minerals Limited/BJMD	ER	1	902639
East india Minerals Limited/BJMD	ER	2	3990499
Eastern	ECoR	6	11928083
Electrotherm India Ltd.	WR	7	35695046
Essel Mining & Industries Limited	ER	47	266863609
Fomento Karnataka Mining Co. Pvt. Ltd.	KR	8	9967123
G M Iron & Steel Co. Ltd/BMPR	ER	3	9955797
G S Mishra & Sons Pvt. Limited/ GUMI	ER	5	16271897
Gagan Ferrotec Limited	ER	1	6299249
Geeterunni Maha/BXF	ER	1	8086064
Govinda Impex Limited	ER	2	9850356
Haldia Steels Limited	ER	56	284956489
Haldia Steels Limited	SER	1	1246550
Haradev	ECoR	1	5792829
Howrah Gases Limited/BBN	ER	1	7938785
Iaurin Iron & Steel Co. (P) Ltd.	ER	1	2002008
Indrani Patnaik Limited	ER	41	250362742
JP Cement	NR	1	570247
Jagadamba Fisical Services Limited/JRLI	ER	2	2986563
Jai Balaji Industries	ER	94	337762146
Jai Balaji Sponge Ltd.	ER	10	21700473
Jai Hanuman	ECoR	1	1998237
Jindal Saw Ltd.	ECoR	34	155711894
Jindal Saw Ltd.	WR	54	231931986
Jindal Steel & Power Ltd.	ER	20	139409830
K.J.S Ahluwalia Limited/JRLI	ER	2	12467793
Khatau Narbheram & Co./BBN	ER	1	6316195

Kunj Bihari Steel Pvt. Limited	ER	4	20125363
M.B Sponge Power Ltd	ER	2	6642683
M.B. Ispat Corporation	ER	2	16127041
MSP Metaliks Industries Ltd.	ER	2	15141835
MSP Steel & Power Pvt. Limited/KRL	ER	1	5875452
Mahashwari Ispat Pvt. Ltd. BXF	ER	1	1884900
Maithan Steel & Power Limited	SER	1	1686152
Mataliks Industries Ltd. RGL	ER	1	7255061
Mid India Power Steel Ltd.	WR	2	21584084
Mono Steel Indian Ltd.	WR	3	13249198
Narayani Minerals Ltd./BJMD	ER	1	4933210
Orissa Manganese & Minerals Pvt. Limited/GUA	ER	1	6325306
Patnaik Mineral (P) Ltd.IOJB	ER	2	13129354
Ram Rupai Balaji Steel Ltd. Jaroli	ER	6	13522463
Rangta Sons Industries LTD. RGZ	ER	1	7567254
Rishabh Sponge Limited/Durgapur	ER	1	4746489
Rungta Mines Ltd.	ER	35	237573158
Rungta Sons Limited/RGZ	ER	1	8063619
SAL Steel Ltd,Gandhidham	WR	1	3882661
SPS Steel & Power Ltd.	ER	13	25556961
SSP Steel Power Ltd. Jaroli	ER	1	2252410
SSS Loha Marketing Pvt. Limited/BBN	ER	1	7964380
Saluja Steel & Power Pvt. Ltd.	SER	1	7595555
Savitri Sponge Iron Pvt. Limited	ER	3	13091201
Savitri Sponge Iron Pvt. Limited	SER	1	1220345
Serajuddin Co. Pvt. Ltd.	ER	27	164846991
Sesa Goa Ltd.	KR	1	7818130
Shakambhari Ispat & Power Limited	ER	3	14441652
Shakambhari Ispat & Power Limited	SER	1	6113737
Shakti Mines & Mine Rals Limited/BYX	ER	1	4893526
Shree Metaliks Limited/PRNR	ER	2	16185656
Shree Shyam Ispat India Pvt.Ltd.	SECR	1	4188430
Shri Gopal Govind Sponga Pvt. Limited/BSPX	ER	8	54809195
Shri Ram Rupai Balaji Steel Pvt. Ltd./JRLI	ER	3	7012844
Shyam Metaliks And Energy Ltd	ECoR	2	8681827
Shyam Sel Limited/BSPX	ER	20	46522438
Singhal Enterprisess Pvt.Ltd	SECR	3	12607811
Sri Ram Rupai Balaji Steel Ltd. Jaroli	ER	2	4893502
Sunflag Iron & Steel Pvt. Ltd.	SECR	3	12515515
Super Smelter Ltd	ER	1	1852643
Super Smelter Ltd	SER	3	5313205
Surya Sponge Iron Ltd	ECoR	1	5690067
Sushant Minerals Pvt. Limited/BSPX	ER	1	6151219
Swati Concast & Power Pvt. Ltd.	SER	1	4711141
Tarini Minaral(P) Ltd. Jaroli	ER	2	4353118
Tata Steel Limited	ER	5	5490564
Tata Steel Limited	KR	4	7876445
Tata metaliks Limited	KR	126	564882782
Taurian Iron & Steel Co. Pvt. Limited	ER	2	6996580
Visa Steel	ECoR	3	16664343
Vishal Sponge Pvt.Ltd.	SER	2	3328075
Vision Sponge Iron Pvt. Ltd.	SER	2	12906160
Welspun Power & Steel Ltd.	WR	2	1097642
		<b>871</b>	<b>4078934711</b>

## Statement showing short reporting of iron ore in Excise Returns indicating use of iron ore transported by Rail at domestic for other than domestic purpose

Name of Zonal Railway	Name of consignee	Factory Name & Place	Excise Registration No.	Year/period	Iron Ore/ Pellet Receipt as per CRIS Data (MT)	Iron Ore/ Pellet Receipt as shown in Excise Return (MT)	Diff CRIS- Receipt (MT)	Av. Freight at domestic rate (₹)	Freight charged (within domestic rate) (₹)	Freight should be charged (at higher rate) (₹)	Penalty fallen due (₹)	Average Distance of the rakes (kms)	Minimum Charge prevailed during the year w.e.f.	Amount of demand notice (₹ in crore)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
CR	Ispat Industries Ltd.	Geetapuram JSW Steel Ltd. Alibad-Pen Road Dolvi Pen Raigarh.	AAAC16293EXM001	2011-12	428099	298668	129431	1384	179132504	393807397	1575229590	1054	01-04-2011	
	Welspun Maxsteel Ltd	Welspun Maxsteel Ltd, Revdanda,	AACC7689RXM01	2012-13	267890	230914	36976	994	36750446	89306108	357224433	553	01-04-2012	
ECOR	Dinabandhu Steel & Power Limited	Vizag Unit	AABCD9344EXM001	2011-12	15987	14781	1206	379	456811	2870739	11482957	195	01-04-2011	
	Essar Steels Ltd.	Paradeep		2011-12	2189472	2009054	180418	837	151009866	479710723	1918847893	579	40634	
	Essar Steels Ltd.	Paradeep		2012-13	1173278	1085683	87595	781	68411672	207398654	829594617	445	41000	222.5(4)
	Nilachal Ispat Nigam Ltd	NINL, Sukinda		2011-12	927126	897617	29509	469	13826287	73834897	295339588	291	01-04-2011	
	Rastriya Ispat Nigam Ltd	RINL, VSKP		2009-10	5901905	5590517	311388	630	196189691	551030062	2204120248	580	01-04-2009	
				2010-11	5798493	5687992	110501	736	81367411	170122491	680489965	590	01-04-2010	
				2011-12	5691864	5682686	9178	777	7133177	24404311	97617242	567	01-04-2011	
				2012-13	6130266	6066665	63601	982	62466456	153612755	614449019	550	01-04-2012	
	VISA Steel Ltd	Jaipur		2012-13	139830	139731	99	263	26011	169570	678280	53	41000	
	ECR	Anindita Traders & Importers Ltd.	Anindita Traders & Importers Ltd.	AAECA1498HXM001	2012-13	52999	46334	6665	566	3773199	14165262	56661048	263	01-04-2012
	Brahmaputra Metallics Limited	Brahmaputra Metallics Limited, ramgarh dakra colliery	AABC89698RXM001	2011-12	51277	18050	33227	559	18583506	83136813	332547254	310	01-04-2011	
	Jai Durga Iron(P) Ltd	Jai Durga	AABC12852PXM001	2011-12	46280	25330	20951	597	12517840	55363917	221455670	410	01-04-2011	
			2013-14	95485	50808	44677	774	34570099	78792900	315171600	416	01-04-2013		
	Maa Chhinmastike Cement & Ispat Pvt. Ltd.	M/S Maa Chhinmastike Cement &	AADC89547QXM001	2013-14	112453	18944	93508	570	53285688	161711657	646846630	291	01-04-2013	
	Maa Chhinmastika Sponge Iron Ltd.	Maa Chhinmastika Sponge Iron Ltd. Marar Hazaribagh.	AACCM4890MXM001	2012-13	10590	8587	2003	805	1613229	4742836	18971342	448	01-04-2012	16.22
	Ramgarh Sponge Iron Pvt Ltd	Ramgarh Sponge Iron Pvt Ltd Marar Hazaribagh	AACCR8706RXM001	2013-14	118302	108539	9763	567	5537311	16883469	67533878	292	01-04-2013	
	Shivam Iron & steel	Shivam Iron & steel	AAECS1926HEM001	2012-13	65090	64980	110	742	81512	260021	1040083	398	01-04-2012	
			2013-14	85503	79951	5551	719	3990749	9629871	38519485	374	01-04-2013		
	Sri Venkatesh Iron and Steel	Sri Venkatesh Iron and Steel	AAACS6981MXM001	2012-13	45060	38522	6538	592	3869472	14349998	57399990	291	01-04-2012	
			2013-14	64932	49395	15541	564	8769591	26881001	107524003	288	01-04-2013		
	Vishal Sponge Pvt Ltd	Vishal Sponge Pvt Ltd Chitarpur Hazaribagh Jharkhand	AABC9001GXM001	2011-12	23040	12031	11009	452	4973492	26815923	107263692	270	01-04-2011	



ER	Divya Jyoti sponge iron pvt. Ltd.	nandanpur, Mejia, Mejia Bankura, West	AACCD2181LXM001	2011-12	22768	21104	1664	472	786055	4090399	16361595	280	01-04-2011
	KIC Metaliks Limited	NONE- KIC	AABCK3058JXM001	2011-12	152739	96861	55878	561	31335315	141995234	567980935	341	01-04-2011
	Shree Gopal govind Sponge private Limited	G 4, Mangalpur industrial estate, Raniganj	AAGCS2173MXM001	2011-12	28626	23158	5468	568	3107870	13680322	54721288	327	01-04-2011
NER	Gallant Ispat Ltd.	Gallant Ispat Ltd	AACCG2969BXM001	2011-12	133278	130588	2690	1200	3226994	7642088	30568350	882	01-04-2011
SCR	Cement Corporation of India	Cement Corporation of India Sidng.	AAACC0949BXM006	2010-11	23652	23531	121	577	69917	184223	736894	421	01-04-2010
	Gerdau Steel Ltd.	Gerdau Steel Ltd. (MKGC).	Not available	2011-12	12022	3914	8108	372	3027830	19292789	77125158	191	01-04-2011
				2012-13	256269	166480	89290	417	37430657	182515472	734061888	192	01-04-2011
				2013-14	326150	165264	170286	372	63723178	294043628	1176124552	192	01-04-2011
	Lanco Industries Limited	Lanco Industries	Not available	2013-14	80383	3974	76409	945	72229777	124695338	498781351	523	01-04-2013
	Penna Cements Limited	Penna Cements	AABCP2290DXM003	2011-12	23438	16210	7228	618	4468429	19099666	76398666	475	01-04-2011
Ultratech Cements	Ultratech	AAACL6421ST001	2011-12	7850	6806	1041	416	434907	2633493	10533973	332	01-04-2011	
SECR	Jindal Steel & Power Ltd.	Raigarh	AAACI7097DXM002	2008-09	4706548	4616145	90403	455	41173932	99454886	397819543	346	22-05-2008
				2009-10	6137306	4721867	1415430	452	639297043	1557168276	6228673102	347	01-04-2009
				2011-12	5607078	5263809	343260	494	169602333	879251426	3517005704	357	01-04-2011
				2009-10	153559	122642	30916	563	17419219	39994562	159978246	414	01-04-2009
	Prakash Industries Limited	Champa	AABCP765HXM001	2011-12	764810	558331	206479	587	121203290	537237735	2148950940	380	01-04-2011
Rai Mata Ispat (India) Ltd.	Charodu,Dharsi		2008-09	14585	6037	8548	692	5978970	14156409	56625638	545	22-05-2008	
			2009-10	11518	6956	4560	720	5554066	7815212	31261247	566	01-04-2009	
Sahasr Steel & Power Ltd.	Raigarh	AAHCS2327NXM001	2009-10	162865	95106	67759	628	42570859	102497499	409989998	492	01-04-2009	
Singhal Enterprises Pvt. Ltd.	Vill-Taraimal P.O.		2012-13	409475	385746	23729	728	17279633	56183733	224734934	409	01-04-2012	
Sunflag Iron & Steel Co. Ltd.	Bhandara Road	AACCS3376CXM001	2011-12	534748	397297	137451	1273	174973748	406252971	1625011885	991	01-04-2011	
Vaswani Industries Ltd.	Bahesar Road, Raipur	AABCV9564EXM001	2009-10	93035	72585	20450	394	8049572	18641038	74564151	272	01-04-2009	
Gopal Sponge & Power (P) L.	Sitara, Raipur	AACCG1525FXM001	2011-12	79504	74524	4980	928	4620016	13367606	53470422	688	01-04-2011	
Phil Ispat Private Limited	Bilha, Bilaspur	AADCP4138NXM001	2008-09	27911		27911	728	20326538	45428241	181712964	539	22-05-2008	
Shivalay Ispat And	Raipur	AAICS0550LXN001	2008-09	6620		6620	814	5398790	12472951	49891806	622	22-05-2008	
			2012-13	104222	78049	29173	1083	31590642	70460119	281840475	649	01-04-2012	
Sri Bajrang Power &	Raipur	AACCB2944DXM001	2011-12	252036	220587	31440	860	2732212	84310111	337240442	607	01-04-2011	
			2012-13	216572	186769	29803	1014	30229593	71981820	287927279	613	01-04-2012	
Rameshwaram Steel	Raigarh	AACCR7462AXM001	2008-09	45140	39879	5241	594	3119582	6936987	27747950	430	22-05-2008	
			2009-10	123096	88423	34673	455	15784743	35370708	141482832	315	01-04-2009	

SER	Adhunik Alloys & Power Limited	ADHUNIK ALLOYS & POWER	AAECA5290RXXM001	2011-12	414557	316868	97689	315	30771945	225090784	900363138	166	01-04-2011	
	Bravo Sponge Iron	Para-Bravo	ACCB5058JXM001	2009-10	35431	19806	15675	387	6044508	12946683	51786731	249	01-04-2009	
				2011-12	11140	9943	1197	475	568035	2942307	11769279	273	01-04-2011	
	Dhanbad Fuels Limited	G-12	AAABCD0857EXM001	2011-12	34255	34069	186	595	110854	480704	1922815	369	01-04-2011	
		Mangalpur Industrial Estate Raniganj Municipal												
	Electrosteel Steels Ltd.			2012-13	91014	39910	51104	618	31574021	112157651	448630603	301	01-04-2012	
				2013-14	562483	60172	502311	565	283799906	868689141	3474756563	298	01-04-2013	
	Haldia Steels Limited	Angadpur Raturia Industrial Area, Angadpur,	AAACH6712KX M002	2011-12	189396	154869	34527	533	18402678	86388628	345554514	319	01-04-2011	48.19
	Howrah Gases Limited	G-4A	AAACH6649BX M002	2009-10	113102	61501	51600	504	25988557	59605605	238422421	365	01-04-2009	
	Jai Balaji Industries Limited	Unit-III E.P.P.	AAACT7961JXM003	2009-10	816940	782727	33813	480	16218714	37198668	148794672	341	01-04-2009	
				2011-12	918030	847624	70405	512	36047470	178911043	715641173	346	01-04-2011	
				2012-13	915227	681475	243752	620	144926085	538583457	2154333827	351	01-04-2012	
	Maitan Steel & Power Ltd.	Bora-Neturia Bora-Adra, West Bengal.	AADC11188MX M001	2011-12	58129	56400	1729	416	719164	4113675	16454698	235	01-04-2011	
	Mark Steel	Jagmudhahi,	AACCM8187BX M001	2011-12	107443	96904	10538	439	4627095	25076672	100306689	217	01-04-2011	25.19
				2012-13	121640	91661	29980	512	15339780	61291838	245167352	218	01-04-2012	
	MB Ispat Corporation Ltd.		AADC5222CX M001	2008-09	177627	164050	13576	444	6026168	14215727	56862910	321	22-05-2008	149.47
	Rashmi Ispat Ltd.	Manikpara, Medinipur, West Bengal	AABCR8203NX M001	2008-09	63858	61869	1989	433	869876	1648100	6592402	242	22-05-2008	77.29
				2009-10	89078	29314	50764	407	29655802	43480780	173923119	254	01-04-2009	
				2010-11	137243	58971	78372	403	31540453	103843813	415375252	262	01-04-2010	
				2011-12	108072	47229	60344	466	28092753	146886640	582925559	264	01-04-2011	
				2012-13	89250	89118	131	529	69458	329188	1116751	259	01-04-2012	
	Rashmi Metaliks Limited	Gokulpur, Midnapore, West Bengal	AACCR7183EXM001	2008-09	846755	507380	339375	389	131894609	309352752	123741008	277	22-05-2008	861.98
				2010-11	811436	387612	423824	385	163189104	580042572	2320170288	285	01-04-2010	
				2011-12	575543	460608	114935	444	51023050	28757357	1150309428	298	01-04-2011	
				2012-13	1132039	1115703	16337	564	9221813	35853793	143415173	289	01-04-2012	
	Rishabh Sponge			2010-11	66869	50356	16513	487	8039757	22938324	91753297	314	01-04-2010	
	Rungta Mines Limited	Chalyama Steel Plant, Keshargaria, Seraiakela-	AABCR6463NX M003	2013-14	91945	88286	3658	394	1441539	6298786	25195145	188	01-04-2013	
	Satyam Iron & Steel Co. Limited.	G-7 Mangalpur Industrial Area,Andal	AAFC55683MXM001	2012-13	45812	45726	86	633	54619	193382	773526	333	01-04-2012	
	Satyam Smelters Private Limited	Jamuria Industrial Area, Ikras, Bardhaman West Bengal	AAICS3549KXMX01	2012-13	49078	38227	10851	631	6847394	24335811	97343243	327	01-04-2012	
	Shakambhari Ispat and			2011-12	81485	52433	29052	472	13778915	70761910	283047641	261	01-04-2011	
				2012-13	161318	46989	114329	558	62762544	242927729	971890956	271	01-04-2012	
	Sidhi Vinayak Metcom Limited	CHANDIL, SARAIKELA,	AAICS3599KXMX01	2009-10	28579	24201	4278	315	1348046	2384863	9539452	141	01-04-2009	
				2011-12	13958	11221	2727	360	1030580	6307279	25229118	166	01-04-2011	
				2013-14	45943	45501	442	360	162792	739045	2956129	165	01-04-2013	
	Tata Steel Limited		AAACT2803MX	2012-13	1397391	1390716	66665	272	18459927	125724164	502926655	136	01-04-2012	
				2013-14	16115290	16071791	43499	325	14145200	70853608	283414430	129	01-04-2013	
	Tayo Rols Limited	TAYO WORKS,	AABC70210HXMX001	2013-14	47278	43499	3778	305	1151558	5961686	23846743	125	01-04-2013	
	Vishal Sponge Limited			2012-13	147660	12153	130515	597	77965841	277371163	1109484650	251	01-04-2012	53.38
				2013-14	155945	12730	143715	573	82393436	243575686	974302742	251	01-04-2013	
	Vision Sponge Iron	Madhukunda,	AABC4791RX	2010-11	107831	99166	8665	448	3878493	11495508	45982032	260	01-04-2010	
				2011-12	97926	60139	453	453	27242876	146481997	58597986	268	01-04-2011	
WCR	Kamal Sponge & Steel	Kamal Sponge	AABCA8278LXMX001	2011-12	56412.9	53284	3129	1235	3864817	9158712	36634848	955	01-04-2011	
					10782	1590	1634931	1590	1634931	78318135	113272542	955	01-04-2012	
							712338				50959708174			1454.22

(\*) ECoR=104.88 & SER=117.62

## Annexure - VIII (Para 2.8.2-i)

## Statement showing the details of removal of iron ore lumps/fines

Name of Zonal Railway	Name of party alongwith code	year/ period	Iron Ore/ Iron Ore Pellet Receipt as per CRIS Data	Iron Ore/ Iron Ore Pellet Receipt as shown in Excise Return	Quantity moved by road (col.5-col.4, where col.5>col.4)	Quantity Removed as such as per Excise Return	Quantity removed to the extent of transported by rail (col.7 - col.6)	Per centage of Quantity removed to the extent transported by rail to quantity transported by rail((Col. 8/Col.4)x100)	Above 25% of Quantity removed to the extent transported by rail to quantity transported by rail	Quantity equal to 25% on quantity removed to the extent transported by Rail to Quantity transported by Rail	Quantity in excess of 25% on quantity removed to the extent transported by Rail to Quantity transported by Rail	Whether Demand notice has been issued or not	Amount of demand notice
I	2	3	4	5	6	7	8	9	10	11	12	13	14
SER	Rashmi Metaliks Limited	2010-11	811435.8	387612.03	0	347976.382	347976.382	42.88	17.88	202858.95	145117.43	Yes	861.98
		2013-14 (Upto July 2013)	255207.5	183918.27	0	71168.22	71168.22	27.89	2.89	63801.88	7366.35	Yes	
	Maheshwary Ispat Limited	2010-11	66218.7	78197.57	11978.87	51408.143	39429.273	59.54	34.54	16554.68	22874.60	No	
		2012-13	33259.4	37268.23	4008.83	37690.68	33681.85	101.27	76.27	8314.85	25367.00	No	
	Satyam Smelters Private Limited	2010-11 (Except Nov 10)	74425	70184.097	0	21983.486	21983.486	29.54	4.54	18606.25	3377.24	No	
	Mark Steel	2013-14 (Upto Sept 2013)	36409.1	40622.66	4213.56	13895.01	9681.45	26.59	1.59	9102.28	579.17	No	25.19
	Bravo Sponge Iron Private Limited	2009-10	35431	32756.43	0	20662.484	20662.484	58.32	33.32	8857.75	11804.73	No	
		2010-11	27454.6	35773.6	8319	22647.6	14328.6	52.19	27.19	6863.65	7464.95	No	
		2011-12	11139.5	9942.63	0	3662.155	3662.155	32.88	7.88	2784.88	877.28	No	
	Howrah Gases Limited	2009-10	113101.5	96385.204	0	49298.323	49298.323	43.59	18.59	28275.38	21022.95	No	
		2010-11	83422.4	84496.93	1074.53	45646.96	44572.43	53.43	28.43	20855.60	23716.83	No	
	Bhagabati Sponge Pvt. Ltd.	2008-09	48606	77832.363	29226.363	48946.713	19720.35	40.57	15.57	12151.50	7568.85	No	
		2009-10	38565.2	46810.34	8245.14	29885.43	21640.29	56.11	31.11	9641.30	11998.99	No	
	S.P.S. Steel and rolling mills limited	2011-12	82917.9	89971.08	7053.18	28353.78	21300.6	25.69	0.69	20729.48	571.13	No	
		2013-14 (Upto Sept 2013)	56976	61208.61	4232.61	58394.24	54161.63	95.06	70.06	14244.00	39917.63	No	
	Haldia Steels Limited	2009-10	179034.4	197661.93	18627.53	78151.72	59524.19	33.25	8.25	44758.60	14765.59	Yes	48.19
		2012-13	99010.7	125635.07	26624.37	79939.01	53314.64	53.85	28.85	24752.68	28561.97	Yes	
	Gagan Ferrotech Limited	2010-11	204072.2	232112.75	28040.55	87420.71	59380.16	29.10	4.10	51018.05	8362.11	Yes	47.42
	Super Smelters Limited	2009-10	83725.8	84488.081	762.281	31953.835	31191.554	37.25	12.25	20931.45	10260.10	No	
	Savitri Sponge Iron Pvt Ltd	2009-10	29438.7	37718.375	8279.675	21475.02	13195.345	44.82	19.82	7359.68	5835.67	No	
	Rashmi Cement Ltd.	2011-12	30576.9	80533.01	49956.11	66997.6	17041.49	55.73	30.73	7644.23	9397.27	No	
2009-10		418821.5	789844.59	371023.09	632502.26	261479.17	62.43	37.43	104705.38	156773.80	Yes	255.45	
MB Ispat Corporation Pvt. Shri Sidhi Vinayak Metcom Limited	2010-11	354804.5	435579.04	80774.54	219821.638	139047.098	39.19	14.19	88701.13	50345.97	Yes		
	2008-09	177626.7	164050.275	0	99808.586	99808.586	56.19	31.19	44406.68	55401.91	Yes	149.47	
	2009-10	141405.2	156904.046	15498.846	110372.26	94873.414	67.09	42.09	35351.30	59522.11	Yes		
	2011-12	13958	11221	0	11374	11374	81.49	56.49	3489.50	7884.50			
SECR	Nav Durga Fuel (P) Ltd.	2009-10	153558.5	122642.115	0	47570.905	47570.905	30.98	5.98	38389.63	9181.28	No	
	Sri Nakoda Ispat Limited	2012-13	34030	91442	57412	82474	25062	73.65	48.65	8507.50	16554.50	No	
	Raimata Ispat India Pvt. Ltd.	2010-11	13409	25582	12173	18512	6339	47.27	22.27	3352.25	2986.75	No	
2011-12		10968	15754	4786	14987	10201	93.01	68.01	2742.00	7459.00	No		
ECR	Jharkhand Ispat PVT.	2010-11	52714.7	122396.766	69682.066	92376.235	22694.169	43.05	18.05	13178.68	9515.49	No	
	2011-12	46096.5	49858.45	3761.95	33463.947	29701.547	64.43	39.43	11524.13	18177.42	No		
Ramgarh Sponge	2013-14	118302.1	108539.39	0	59267.964	59267.964	50.10	25.10	29575.53	29692.44	No		
ER	C P Sponge Iron Private Limited	2010-11(From	46120.5	38822.9	0	15166.205	15166.205	32.88	7.88	11530.13	3636.08	No	
		2009-10 (Aug.09 to jan.10 except Oct.10)	93981.3	54359.78	0	38671.17	38671.17	41.15	16.15	23495.33	15175.85	No	
		2011-12	27364	44978	17614	27889	10275	37.55	12.55	6841.00	3434.00	No	
	Divyajyoti Sponge Iron Pvt. Ltd.	2009-10	37923	38497	574	14235	13661	36.02	11.02	9480.75	4180.25	No	
		2011-12	22768	21104	0	12999	12999	57.09	32.09	5692.00	7307.00	No	
SPS Steel & Power Limited	2009-10	93981	54360	0	38671	38671	41.15	16.15	23495.25	15175.75	No		
						<b>2749048</b>	<b>1943777</b>			<b>879212</b>			