

Appendices

Appendix 1

**Statement showing the investment made by State Government in Non-Power sector PSUs whose accounts are in arrears as on 30 September 2019
(Reference: Paragraph 1.3.5 and 1.3.8)**

(Figures in columns 4 & 6 to 8 are ₹in crore)

Sl. No.	Name of Public Sector Undertaking	Year up to which accounts finalised	Paid up capital	Periods of accounts pending finalisation	Investment made by State Governments during the years for which the accounts are in arrears		
					Equity	Loans	Grants
1	2	3	4	5	6	7	8
A	Non-Power sector PSUs (Working)						
1	Assam Fisheries Development Corporation Limited	2014-15	0.49	4	0.00	0.00	3.08
2	Assam Livestock and Poultry Corporation Limited	2016-17	2.19	2	0.00	0.00	19.58
3	Assam Tea Corporation Limited	2012-13	27.54	6	0.00	256.27	0.00
4	Assam Plantation Crop Development Corporation Limited	2013-14	5.00	26 ¹	0.00	7.65	2.99
5	Assam Plains Tribes Development Corporation Limited	2017-18	2.95	1	0.00	0.00	9.70
6	Assam State Development Corporation for Other Backward Classes Limited	2015-16	3.40	3	0.40	0.00	19.74
7	Assam Minorities Development & Finance Corporation Limited	1997-98	0.01	21	2.40	0.00	0.00
8	Assam State Development Corporation for Scheduled Castes Limited	2009-10	9.85	9	0.25	0.00	53.44
9	Assam State Film (Finance & Development) Corporation Limited	2013-14	0.10	5	0.00	0.00	1.25
10	Assam Hills Small Industries Development Corporation Limited	1998-99	2.00	20	0.00	28.19	1.64
11	Assam Industrial Development Corporation Limited	2017-18	131.63	1	7.58 ²	0.00	0.00

¹ Assam Plantation Crop Development Corporation Limited finalised its accounts till 1990-91. Thereafter the Company had submitted two years' accounts (2012-13 and 2013-14) with an undertaking that the arrears of accounts would be finalised within five years.

² Share Application money (pending allotment) received by Assam Industrial Development Corporation Limited during 2017-18.

Sl. No.	Name of Public Sector Undertaking	Year up to which accounts finalised	Paid up capital	Periods of accounts pending finalisation	Investment made by State Governments during the years for which the accounts are in arrears		
					Equity	Loans	Grants
1	2	3	4	5	6	7	8
12	Assam Small Industries Development Corporation Limited	2014-15	6.67	4	0.00	0.00	0.49
13	Ashok Paper Mill (Assam) Limited	2015-16	0.01	3	0.00	1.73	0.00
14	Assam State Fertilizers and Chemicals Limited	2009-10	4.56	9	0.00	1.45	0.06
15	Assam Tourism Development Corporation Limited	2015-16	0.39	3	0.00	0.00	70.81
Total A (Working Non-Power sector PSUs)			196.79		10.63	295.29	182.78
B	Statutory Corporation						
1	Assam State Transport Corporation	2016-17	167.73	2	0.00	0.00	141.87
2	Assam State Warehousing Corporation	2013-14	13.47	5	0.33	0.00	0.00
Total B (Statutory Corporation)			181.20		0.33	0.00	141.87
C	Non-Power sector PSUs (Non-working)						
1	Assam Agro-Industries Development Corporation Limited	2009-10	2.20	9	1.10	0.00	0.00
2	Assam State Minor Irrigation Development Corporation Limited	2011-12	17.35	7	0.00	0.00	7.15
3	Industrial Papers (Assam) Limited	2000-01	0.40	18	0.00	0.00	7.28
Total C (Non-working Non-Power sector PSUs)			19.95		1.10	0.00	14.43
Total Non-Power sector PSUs (A + B+C)			397.94		12.06	295.29	339.08

Appendix 2
Statement showing position of total investment (equity and long term loans) in State PSUs as on 31 March 2019
(Reference: Paragraph 1.2.3 and 1.3.2)

(Figures in Columns 5(a) to 6 (d) and 7 are ₹in crore)												Total investment (equity and loans) as on 31 March 2019	Man- power
Sl. No.	Sector/ Name of the PSU	Name of the Department	Month and year of incorporation	Equity ³ at close of the year 2018-19				Long term loans outstanding at close of the year 2018-19					
				GoA	GoI	Others	Total	GoA	GoI	Others	Total	7	8
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	7	8
A. Power sector PSUs													
1	Assam Power Generation Corporation Ltd.	Power	23-10-2003	455.86	0.00	0.00	455.86	577.93	0.00	406.33	984.26	1,440.12	1,146
2	Assam Electricity Grid Corporation Ltd.	Power	23-10-2003	99.93	0.00	0.00	99.93	504.33	0.00	95.68	600.01	699.94	1,511
3	Assam Power Distribution Company Ltd.	Power	23-10-2003	251.45	0.00	0.00	251.45	1,825.62	0.00	583.75	2,409.37	2,660.82	14,486
Sector wise total				807.24	0.00	0.00	807.24	2,907.88	0.00	1,085.76	3,993.64	4,800.88	17,143
B. Non-Power sector PSUs (Working)													
AGRICULTURE & ALLIED													
4	Assam Seeds Corporation Ltd.	Agriculture	27-01-1967	1.46	0.00	0.00	1.46	3.89	0.00	0.00	3.89	5.35	198
5	Assam Fisheries Development Corporation Ltd.	Fisheries	01-03-1977	0.49	0.00	0.00	0.49	0.00	0.00	0.00	0.00	0.49	76
6	Assam Livestock and Poultry Corporation Ltd.	Animal Husbandry	02-06-1984	0.07	2.12	0.00	2.19	0.00	0.00	0.00	0.00	2.19	25
7	Assam Tea Corporation Ltd.	Industries & Commerce	02-04-1972	29.54	0.00	0.00	29.54	418.21	0.00	0.00	418.21	447.75	16,613
8	Assam Plantation Crop Development Corporation Ltd.	Soil Conservation	11-01-1974	5.00	0.00	0.00	5.00	8.99	0.00	0.00	8.99	13.99	61
9	Assam Food and Civil Supplies Corporation Ltd.	Food Civil Supplies & Consumer Affairs	23-09-2014	12.19	0.00	0.00	12.19	0.00	0.00	0.00	0.00	12.19	3
Sector wise total				48.75	2.12	0.00	50.87	431.09	0.00	0.00	431.09	481.96	16,976

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(Figures in Columns 5(a) to 6 (d) and 7 are ₹in crore)												Total investment (equity and loans) as on 31 March 2019	Man- power
Sl. No.	Sector/ Name of the PSU	Name of the Department	Month and year of incorporation	Equity ³ at close of the year 2018-19				Long term loans outstanding at close of the year 2018-19					
				GoA	GoI	Others	Total	GoA	GoI	Others	Total	7	8
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)		
FINANCE													
10	Assam Plains Tribes Development Corporation Ltd.	Welfare of Plains Tribes & Backward Classes	29-03-1975	2.20	0.75	0.00	2.95	0.00	0.00	14.70	14.70	17.65	127
11	Assam State Development Corporation for Other Backward Classes Ltd.	Welfare of Plains Tribes & Backward Classes	08-06-1975	3.40	0.00	0.00	3.40	0.00	0.00	0.00	0.00	3.40	60
12	Assam Minorities Development and Finance Corporation Ltd.	Welfare of Minorities	27-02-1997	2.41	0.00	0.00	2.41	0.00	0.00	8.37	8.37	10.78	-
13	Assam State Development Corporation for Scheduled Castes Ltd.	Welfare of Plains Tribes & Backward Classes	18-01-1975	5.59	4.51	0.00	10.10	0.00	0.00	0.00	0.00	10.10	82
14	Assam State Film (Finance & Development) Corporation Ltd.	Cultural Affairs	09-04-1974	0.10	0.00	0.00	0.10	0.04	0.00	0.00	0.04	0.14	11
Sector wise total				13.70	5.26	0.00	18.96	0.04	0.00	23.07	23.11	42.07	280
INFRASTRUCTURE													
15	Assam Hills Small Industries Development Corporation Ltd.	Hills Areas	30-03-1964	2.00	0.00	0.00	2.00	38.56	0.00	0.00	38.56	40.56	110
16	Assam Industrial Development Corporation Ltd.	Industries & Commerce	21-04-1965	139.21	0.00	0.00	139.21	86.35	0.00	0.00	86.35	225.56	170
17	Assam Small Industries Development Corporation Ltd.	Industries & Commerce	27-03-1962	6.67	0.00	0.00	6.67	5.19	0.00	0.00	5.19	11.86	110

(Figures in Columns 5(a) to 6 (d) and 7 are ₹ in crore)												Total investment (equity and loans) as on 31 March 2019	Man- power
Sl. No.	Sector/ Name of the PSU	Name of the Department	Month and year of incorporation	Equity ³ at close of the year 2018-19				Long term loans outstanding at close of the year 2018-19					
				GoA	GoI	Others	Total	GoA	GoI	Others	Total	7	8
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	7	8
18	Assam Electronics Development Corporation Ltd.	Information Technology	04-04-1984	9.46	0.00	0.00	9.46	0.55	0.00	0.00	0.55	10.01	263
19	Assam Mineral Development Corporation Ltd.	Mines and Mineral	19-05-1983	4.89	0.00	0.00	4.89	0.00	0.00	0.00	0.00	4.89	81
20	Assam Police Housing Corporation Ltd.	Home	11-05-1980	0.04	0.00	0.00	0.04	0.00	0.00	0.00	0.00	0.04	127
21	Assam Trade Promotion Organisation	Industries & Commerce	17-02-2010	10.00	0.00	0.00	10.00	0.00	0.00	0.00	0.00	10.00	2
Sector wise total				172.27	0.00	0.00	172.27	130.65	0.00	0.00	130.65	302.92	863
MANUFACTURING													
22	Assam Petro-Chemicals Ltd.	Industries & Commerce	22-04-1971	157.00	0.00	274.17	431.17	0.00	0.00	52.56	52.56	483.73	356
23	Ashok Paper Mill (Assam) Ltd.	Industries & Commerce	06-07-1991	0.01	0.00	0.00	0.01	15.05	0.00	0.00	15.05	15.06	4
24	Assam Hydro-Carbon and Energy Company Ltd.	Industries & Commerce	02-05-2006	21.00	0.00	0.00	21.00	0.00	0.00	0.00	0.00	21.00	6
25	Amtron Informatics (India) Ltd.	Information Technology	27-03-2002	0.00	0.00	0.01	0.01	0.00	0.00	1.20	1.20	1.21	4
26	Assam State Fertilizers and Chemicals Ltd.	Industries & Commerce	30-03-1988	0.00	0.00	4.93	4.93	9.11	0.00	0.35	9.46	14.39	27
Sector wise total				178.01	0.00	279.11	457.12	24.16	0.00	54.11	78.27	535.39	397
SERVICES													
27	Assam Tourism Development Corporation Ltd.	Tourism	06-06-1988	0.39	0.00	0.00	0.39	0.00	0.00	0.00	0.00	0.39	137
Sector wise total				0.39	0.00	0.00	0.39	0.00	0.00	0.00	0.00	0.39	137

<i>(Figures in Columns 5(a) to 6 (d) and 7 are ₹in crore)</i>													Total investment (equity and loans) as on 31 March 2019	Man- power
Sl. No.	Sector/ Name of the PSU	Name of the Department	Month and year of incorporation	Equity ³ at close of the year 2018-19				Long term loans outstanding at close of the year 2018-19						
				GoA	GoI	Others	Total	GoA	GoI	Others	Total			
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	7	8	
MISCELLANEOUS														
28	Assam Government Marketing Corporation Ltd.	Handloom Textile & Sericulture	16-12-1959	2.16	1.34	0.00	3.50	0.00	0.00	0.00	0.00	3.50	60	
29	Assam State Text Book Production and Publication Corporation Ltd.	Education	03-03-1972	1.00	0.00	0.00	1.00	0.00	0.00	0.00	0.00	1.00	68	
30	Assam Gas Company Ltd.	Industries & Commerce	31-03-1962	16.91	0.00	0.00	16.91	0.00	0.00	0.00	0.00	16.91	400	
31	DNP Ltd.	Industries & Commerce	15-06-2007	0.00	0.00	167.25	167.25	0.00	0.00	0.00	0.00	167.25	29	
Sector wise total				20.07	1.34	167.25	188.66	0.00	0.00	0.00	0.00	188.66	557	
Total B (All sector wise)				433.19	8.72	446.36	888.27	585.94	0.00	77.18	663.12	1,551.39	19,210	
Total (A+B)				1,240.43	8.72	446.36	1,695.51	3,493.82	0.00	1,162.94	4,656.76	6,352.27	36,353	
C. Statutory Corporations														
FINANCE														
1	Assam Financial Corporation	Finance	04-01-1954	26.85	0.00	5.55	32.40	50.00	0.00	0.00	50.00	82.40	122	
Sector wise total				26.85	0.00	5.55	32.40	50.00	0.00	0.00	50.00	82.40	122	
SERVICE														
2	Assam State Transport Corporation	Transport	03-01-1970	157.47	10.26	0.00	167.73	0.00	0.00	25.12	25.12	192.85	3,268	
3	Assam State Warehousing Corporation	Co-operation	08-01-1958	8.00	5.47	0.00	13.47	4.25	0.00	0.00	4.25	17.72	336	
Sector wise total				165.47	15.73	0.00	181.20	4.25	0.00	25.12	29.37	210.57	3,604	
Total C (All sector wise Statutory corporations)				192.32	15.73	5.55	213.60	54.25	0.00	25.12	79.37	292.97	3,726	
Grand Total (A + B + C)				1,432.75	24.45	451.91	1,909.11	3,548.07	0.00	1,188.06	4,736.13	6,645.24	40,079	

(Figures in Columns 5(a) to 6 (d) and 7 are ₹ in crore)													Total investment (equity and loans) as on 31 March 2019	Man- power
Sl. No.	Sector/ Name of the PSU	Name of the Department	Month and year of incorporation	Equity ³ at close of the year 2018-19				Long term loans outstanding at close of the year 2018-19						
				GoA	GoI	Others	Total	GoA	GoI	Others	Total			
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	7	8	
D. Non-Power sector PSUs (Non-working)														
AGRICULTURE & ALLIED														
1	Assam Agro-Industries Development Corporation Ltd.	Agriculture	27-01-1975	2.20	0.00	0.00	2.20	6.76	0.00	0.50	7.26	9.46	3	
2	Assam State Minor Irrigation Development Corporation Ltd.	Irrigation	15-10-1980	17.35	0.00	0.00	17.35	0.00	0.00	0.00	0.00	17.35	-	
Sector wise total				19.55	0.00	0.00	19.55	6.76	0.00	0.50	7.26	26.81	3	
INFRASTRUCTURE														
3	Assam Power Loom Development Corporation Ltd.	Industries & Commerce	03-05-1990	3.54	0.00	1.00	4.54	0.00	0.00	0.08	0.08	4.62	-	
4	Assam Government Construction Corporation Ltd.	PWD (R&B)	24-03-1964	2.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00	-	
Sector wise total				5.54	0.00	1.00	6.54	0.00	0.00	0.08	0.08	6.62	-	
MANUFACTURING														
5	Assam Conductors and Tubes Ltd.	Industries & Commerce	22-06-1964	1.54	0.00	0.00	1.54	29.60	0.00	0.00	29.60	31.14	-	
6	Assam State Textiles Corporation Ltd.	Industries & Commerce	26-02-1980	15.76	0.00	0.00	15.76	6.07	0.00	0.00	6.07	21.83	6	
7	Pragjyotish Fertilizers and Chemicals Ltd.	Industries & Commerce	27-02-2004	0.00	0.00	2.33	2.33	0.00	0.00	0.00	0.00	2.33	1	
8	Assam Tanneries Ltd.	Industries & Commerce	28-09-1961	0.01	0.00	0.01	0.02	0.00	0.00	0.00	0.00	0.02	-	
9	Industrial Papers (Assam) Ltd.	Industries & Commerce	09-06-1974	0.00	0.00	0.40	0.40	0.00	0.00	0.00	0.00	0.40	3	
10	Assam Spun Silk Mills Ltd.	Industries & Commerce	31-03-1960	1.70	0.00	0.00	1.70	3.79	0.00	0.00	3.79	5.49	-	

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<i>(Figures in Columns 5(a) to 6 (d) and 7 are ₹in crore)</i>												Total investment (equity and loans) as on 31 March 2019	Man- power
Sl. No.	Sector/ Name of the PSU	Name of the Department	Month and year of incorporation	Equity ³ at close of the year 2018-19				Long term loans outstanding at close of the year 2018-19					
				GoA	GoI	Others	Total	GoA	GoI	Others	Total	7	8
1	2	3	4	5 (a)	5 (b)	5 (c)	5 (d)	6 (a)	6 (b)	6 (c)	6 (d)	7	8
11	Assam Polytex Ltd.	Industries & Commerce	29-05-1982	0.00	0.00	5.26	5.26	0.00	0.00	0.00	0.00	5.26	-
12	Assam Syntex Ltd.	Industries & Commerce	04-01-1985	0.00	0.00	5.12	5.12	0.00	0.00	0.00	0.00	5.12	2
13	Assam State Weaving and Manufacturing Company Ltd.	Industries & Commerce	29-11-1988	0.00	0.00	8.20	8.20	0.00	0.00	0.00	0.00	8.20	2
14	Assam and Meghalaya Mineral Development Corporation Ltd.	Mines and Mineral	08-10-1964	0.20	0.00	0.03	0.23	0.00	0.00	0.00	0.00	0.23	-
15	Cachar Sugar Mills Ltd.	Industries & Commerce	30-03-1972	0.00	0.00	3.38	3.38	0.00	0.00	0.70	0.70	4.08	-
16	Fertichem Ltd.	Industries & Commerce	29-03-1974	0.00	0.00	0.43	0.43	0.00	0.00	0.00	0.00	0.43	2
Sector wise total				19.21	0.00	25.16	44.37	39.46	0.00	0.70	40.16	84.53	16
Total D {All sector wise Non-Power sector PSUs (Non-working)}				44.30	0.00	26.16	70.46	46.22	0.00	1.28	47.50	117.96	19
Grand Total (A+B+C+D)				1,477.05	24.45	478.07	1,979.57	3,594.29	0.00	1,189.34	4,783.63	6,763.20	40,098

³ Equity includes share application money - Assam Power Distribution Company Limited: ₹ 88.68 crore, Assam Tea Corporation Limited: ₹ 2 crore, Assam Minorities Development and Finance Corporation Ltd.: ₹ 2.40 crore, Assam Industrial Development Corporation Limited: ₹ 7.58 crore and Assam State Textiles Corporation Limited: ₹ 0.32 crore.

Appendix 3

Summarised financial position and working results of Government Companies and Statutory Corporations as per their latest financial statements/accounts as on 30 September 2019
(Reference: Paragraph 1.2.8, 1.2.12 and 1.3.14)

(Figures in columns 5 to 13 are ₹in crore)

Sl. No.	Sector/Name of the PSU	Period of Accounts	Year in which finalised	Net profit/loss before interest & Tax	Net Profit (+) /Loss (-)	Turn-over	Paid Up Capital	Accumulated Loss (-)	Free Reserve & Surplus ⁴	Long term loan outstanding ⁵	Net worth ⁶	Capital employed ⁷
1	2	3	4	5	6	7	8	9	10	11	12	13
A. Power sector PSUs												
1	Assam Power Generation Corporation Ltd.	2018-19	2019-20	91.23	22.50	532.10	455.86	-113.15	0.00	984.26	342.71	1,326.97
2	Assam Electricity Grid Corporation Ltd.	2018-19	2019-20	203.65	145.94	1,151.58	99.93	-232.42	0.00	600.01	-132.49	467.52
3	Assam Power Distribution Company Ltd.	2018-19	2019-20	179.77	21.01	5,223.97	162.77	-2956.01	18.54	2409.37	-2,774.70	-365.33
Total A (Sector wise)				474.65	189.45	6,907.65	718.56	-3,301.58	18.54	3,993.64	-2,564.48	1,429.16
B. Non-Power sector PSUs (Working)												
AGRICULTURE & ALLIED												
4	Assam Seeds Corporation Ltd.	2013-14	2016-17	-3.64	-3.64	22.00	1.46	-13.17	0.00	7.19	-11.71	-4.52
5	Assam Fisheries Development Corporation Ltd.	2014-15	2019-20	2.64	2.64	7.14	0.49	0.00	7.78	0.00	8.27	8.27
6	Assam Livestock and Poultry Corporation Ltd.	2016-17	2018-19	-0.24	-0.24	0.15	2.19	-0.77	0.00	0.00	1.42	1.42
7	Assam Tea Corporation Ltd.	2012-13	2017-18	-16.07	-19.36	46.15	27.54	-305.77	0.00	160.83	-278.23	-117.40
8	Assam Plantation Crop Development Corporation Ltd. ⁸	2013-14	2016-17	-0.16	-0.16	1.99	5.00	-13.71	0.00	9.69	-8.71	0.98
9	Assam Food & Civil Supplies Corporation Ltd.	2015-16	2018-19	-0.42	-0.42	0.00	12.19	-0.73	0.00	0.00	11.46	11.46
Sector wise total				-17.89	-21.18	77.43	48.87	-334.15	7.78	177.71	-277.50	-99.79

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Sl. No.	Sector/Name of the PSU	Period of Accounts	Year in which finalised	Net profit/loss before interest & Tax	Net Profit (+) /Loss (-)	Turn-over	Paid Up Capital	Accumulated Loss (-)	Free Reserve & Surplus ⁴	Long term loan outstanding ⁵	Net worth ⁶	Capital employed ⁷
1	2	3	4	5	6	7	8	9	10	11	12	13
FINANCE												
10	Assam Plains Tribes Development Corporation Ltd.	2017-18	2018-19	-9.93	-10.52	0.00	2.95	-41.38	2.35	14.70	-36.08	-21.38
11	Assam State Development Corporation for Other Backward Classes Ltd.	2015-16	2018-19	-0.33	-0.33	0.03	3.40	-15.79	0.00	4.10	-12.39	-8.29
12	Assam Minorities Development and Finance Corporation Ltd.	1997-98	2016-17	0.01	0.01	0	0.01	0.00	0.01	0.00	0.02	0.02
13	Assam State Development Corporation for Scheduled Castes Ltd.	2009-10	2012-13	-1.19	-1.68	0.00	9.85	-23.74	0.00	11.57	-13.89	-2.32
14	Assam State Film (Finance & Development) Corporation Ltd.	2013-14	2019-20	0.28	0.28	0.03	0.10	0.00	0.82	0.04	0.92	0.96
Sector wise total				-11.16	-12.24	0.06	16.31	-80.91	3.18	30.41	-61.42	-31.01
INFRASTRUCTURE												
15	Assam Hills Small Industries Development Corporation Ltd.	1998-99	2019-20	-0.89	-0.89	0.03	2.00	-8.57	0.00	9.95	-6.57	3.38
16	Assam Industrial Development Corporation Ltd.	2017-18	2018-19	12.74	7.26	12.46	131.63	-102.98	0.00	86.35	28.65	115.00
17	Assam Small Industries Development Corporation Ltd.	2014-15	2017-18	-3.11	-3.11	44.86	6.67	-17.63	0.00	5.19	-10.96	-5.77
18	Assam Electronics Development Corporation Ltd.	2012-13	2016-17	2.36	2.26	0.92	9.46	0.00	0.25	0.00	9.71	9.71
19	Assam Mineral Development Corporation Ltd.	2016-17	2019-20	11.59	7.55	70.25	4.89	0.00	13.62	0.00	18.51	18.51

Sl. No.	Sector/Name of the PSU	Period of Accounts	Year in which finalised	Net profit/loss before interest & Tax	Net Profit (+) /Loss (-)	Turn-over	Paid Up Capital	Accumulated Loss (-)	Free Reserve & Surplus ⁴	Long term loan outstanding ⁵	Net worth ⁶	Capital employed ⁷
1	2	3	4	5	6	7	8	9	10	11	12	13
20	Assam Police Housing Corporation Ltd.	2013-14	2019-20	-2.43	-2.44	1.94	0.04	0.00	16.34	0.00	16.38	16.38
21	Assam Trade Promotion Organisation	2017-18	2018-19	1.38	0.89	0.58	10.00	0.00	2.77	0.00	12.77	12.77
Sector wise total				21.64	11.52	131.04	164.69	-129.18	32.98	101.49	68.49	169.98
MANUFACTURING												
22	Assam Petro-Chemicals Ltd.	2018-19	2019-20	6.72	7.03	111.57	431.17	-13.94	33.09	52.56	450.32	502.88
23	Ashok Paper Mill (Assam) Ltd.	2015-16	2017-18	-0.83	-2.73	0.00	0.01	-83.10	0.00	13.32	-83.09	-69.77
24	Assam Hydro-Carbon and Energy Company Ltd.	2017-18	2018-19	1.76	1.24	0.91	21.00	0.00	12.65	0.00	33.65	33.65
25	Amtron Informatics (India) Ltd.	2015-16	2018-19	-0.12	-0.12	0.00	0.01	-4.13	0.00	0.00	-4.12	-4.12
26	Assam State Fertilizers and Chemicals Ltd.	2009-10	2017-18	0.40	0.40	3.20	4.56	-6.36	0.00	9.67	-1.80	7.87
Sector wise total				7.93	5.82	115.68	456.75	-107.53	45.74	75.55	394.96	470.51
SERVICES												
27	Assam Tourism Development Corporation Ltd.	2015-16	2017-18	3.56	2.37	4.13	0.39	0.00	14.09	0.00	14.48	14.48
Sector wise total				3.56	2.37	4.13	0.39	0.00	14.09	0.00	14.48	14.48
MISCELLANEOUS												
28	Assam Government Marketing Corporation Ltd.	2009-10	2018-19	0.84	0.82	169.39	4.36	-4.09	0.00	1.89	0.27	2.16
29	Assam State Text Book Production and Publication Corporation Ltd.	1995-96	2019-20	2.16	1.95	13.41	1.00	0.00	3.59	0.00	4.59	4.59
30	Assam Gas Company Ltd.	2018-19	2019-20	42.73	27.90	191.34	16.91	0.00	737.32	0.00	754.23	754.23
31	DNP Ltd.	2018-19	2019-20	52.91	45.97	86.48	167.25	0.00	88.84	0.00	256.09	256.09

Audit Report for the year ended 31 March 2019 on PSUs and Revenue Sector

Sl. No.	Sector/Name of the PSU	Period of Accounts	Year in which finalised	Net profit/loss before interest & Tax	Net Profit (+) /Loss (-)	Turn-over	Paid Up Capital	Accumulated Loss (-)	Free Reserve & Surplus ⁴	Long term loan outstanding ⁵	Net worth ⁶	Capital employed ⁷
1	2	3	4	5	6	7	8	9	10	11	12	13
Sector wise total				98.64	76.64	460.62	189.52	-4.09	829.75	1.89	1,015.18	1,017.07
Total B (All sector wise)				102.72	62.93	788.96	876.53	-655.86	933.52	387.05	1,154.19	1,541.24
Total (A+B)				577.37	252.38	7,696.61	1,595.09	-3,957.44	952.06	4,380.69	-1,410.29	2,970.40
C. Statutory Corporations												
FINANCE												
1	Assam Financial Corporation	2018-19	2019-20	-1.21	-3.28	7.25	32.40	-9.73	0.00	50.00	22.67	72.67
Sector wise total				-1.21	-3.28	7.25	32.40	-9.73	0.00	50.00	22.67	72.67
SERVICES												
2	Assam State Transport Corporation	2016-17	2018-19	-77.87	-77.87	70.54	167.73	-948.04	0.00	0.00	-780.31	-780.31
3	Assam State Warehousing Corporation	2013-14	2017-18	0.69	0.09	11.24	13.47	-11.35	0.00	4.25	2.12	6.37
Sector wise total				-77.18	-77.78	81.78	181.2	-959.39	0.00	4.25	-778.19	-773.94
Total C (All sector wise Statutory corporations)				-78.39	-81.06	89.03	213.6	-969.12	0.00	54.25	-755.52	-701.27
Grand Total (A + B + C)				498.98	171.32	7,785.64	1,808.69	-4,926.56	952.06	4,434.94	-2,165.81	2,269.13
D. PSUs (other than power sector - Non-working)												
1	Assam Agro-Industries Development Corporation Ltd	2009-10	2017-18	-0.45	-0.45	0.00	2.20	-22.56	0.00	7.26	-20.36	-13.10
2	Assam State Minor Irrigation Development Corporation Ltd.	2011-12	2013-14	-0.02	-0.02	0.00	17.35	-63.76	0.00	45.65	-46.41	-0.76
3	Assam Power Loom Development Corporation Ltd.	1993-94	2001-02	0.00	0.00	0.00	1.47	0.00	0.00	0.00	1.47	1.47
4	Assam Government Construction Corporation Ltd.	2018-19	2019-20	-0.12	-0.12	0.00	2.00	-10.46	0.00	0.00	-8.46	-8.46
5	Assam Conductors and Tubes Ltd.	2014-15	2017-18	-2.01	-2.01	0.00	1.54	-8.20	0.00	4.68	-6.66	-1.98
6	Assam State Textiles Corporation Ltd.	2018-19	2019-20	0.70	0.70	0.00	15.44	-36.72	0.00	6.07	-21.28	-15.21

Sl. No.	Sector/Name of the PSU	Period of Accounts	Year in which finalised	Net profit/loss before interest & Tax	Net Profit (+) /Loss (-)	Turn-over	Paid Up Capital	Accumulated Loss (-)	Free Reserve & Surplus ⁴	Long term loan outstanding ⁵	Net worth ⁶	Capital employed ⁷
1	2	3	4	5	6	7	8	9	10	11	12	13
7	Pragjyotish Fertilizers and Chemicals Ltd.	2012-13	2017-18	0.00	0.00	0.00	2.33	0.00	0.00	0.31	2.33	2.64
8	Assam Tanneries Ltd.	1982-83	1983-84	0.00	0.00	0.00	0.02	0.00	0.00	0.00	0.02	0.02
9	Industrial Papers (Assam) Ltd.	2000-01	2012-13	0.00	0.00	0.00	0.40	0.00	0.00	0.00	0.40	0.40
10	Assam Spun Silk Mills Ltd.	2013-14	2015-16	0.00	0.00	0.00	1.70	0.00	0.00	3.99	1.70	5.69
11	Assam Polytex Ltd.	1987-88	1993-94	0.00	0.00	0.00	5.26	0.00	0.00	6.30	5.26	11.56
12	Assam Syntex Ltd.	2017-18	2019-20	-0.03	-0.03	0.00	5.12	-59.09	0.00	0.00	-53.97	-53.97
13	Assam State Weaving and Manufacturing Company Ltd.	2017-18	2019-20	-0.41	-0.41	0.00	8.20	-24.77	0.00	0.00	-16.57	-16.57
14	Assam and Meghalaya Mineral Development Corporation Ltd.	1983-84	1984-85	-0.01	-0.01	0.00	0.23	-0.09	0.00	0.00	0.14	0.14
15	Cachar Sugar Mills Ltd.	2013-14	2017-18	-0.04	-0.04	0.00	3.38	-7.14	0.00	0.70	-3.76	-3.06
16	Fertichem Ltd.	2017-18	2019-20	0.16	0.16	0.00	0.43	-22.08	0.00	0.00	-21.65	-21.65
Total D {All sector wise Non-Power sector PSUs (Non-working)}				-2.23	-2.23	0.00	67.07	-254.87	0.00	74.96	-187.80	-112.84
Grand Total (A+B+C+D)				496.75	169.09	7,785.64	1,875.76	-5,181.43	952.06	4,509.90	-2,353.61	2,156.29

⁴ Free Reserve & Surplus does include accumulated profit at the end of the respective year.

⁵ Long term loan outstanding also includes 'Current portion of Long Term Debts'.

⁶ Net worth means Paid up Capital (Equity) *plus* Free Reserves and Surplus *minus* Accumulated losses *minus* Deferred Revenue Expenditure.

⁷ Capital Employed represents Shareholders' Fund (Net worth) plus Long Term Borrowings.

⁸ Assam Plantation Crop Development Corporation Limited finalised its accounts till 1990-91. Thereafter it had finalised two years accounts (2012-13 and 2013-14) with an undertaking that the arrears of accounts (1991-92 to 2011-12) would be finalised within five years.

Appendix –4A
Statement showing Rate of Real Return on Government Investment (PSUs power sector)
(Reference: Paragraph 1.2.12)

(₹ in crore)

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State government during the year	Net interest free loan given by the State Government during the year	Interest free loan converted into equity during the year	Grants/ subsidies given by the State government for operational and administrative expenditure	Disinvestment by the State Government during the year at face value	Total investment during the year	Total investment at the end of the year	Average rate of interest	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings/ profit after tax (PAT) for the year
A	B	C	D	E	F	G	H	I	J	$K = I \times (1+J/100)$	$L = I \times J/100$	M
2005-06	0.00	718.56	-	-	0.00	-	718.56	718.56	8.18	777.34	58.78	0.00
2006-07	777.34	0.00	-	-	0.00	-	0.00	777.34	7.66	836.88	59.54	-0.11
2007-08	836.88	0.00	-	-	0.00	-	0.00	836.88	7.14	896.64	59.75	-109.81
2008-09	896.64	0.00	-	-	0.00	-	0.00	896.64	6.76	957.25	60.61	-150.53
2009-10	957.25	0.00	-	-	0.00	-	0.00	957.25	6.83	1,022.63	65.38	-51.90
2010-11	1,022.63	88.68	-	-	252.00	-	340.68	1,363.31	6.58	1,453.01	89.71	-11.33
2011-12	1,453.01	0.00	-	-	150.00	-	150.00	1,603.01	6.78	1,711.70	108.68	-599.19
2012-13	1,711.70	0.00	-	-	150.00	-	150.00	1,861.70	6.57	1,984.01	122.31	-524.85
2013-14	1,984.01	0.00	-	-	165.22	-	165.22	2,149.23	6.53	2,289.58	140.34	-305.74
2014-15	2,289.58	0.00	-	-	268.82	-	268.82	2,558.40	6.40	2,722.14	163.74	-694.84
2015-16	2,722.14	0.00	-	-	334.68	-	334.68	3,056.82	6.47	3,254.59	197.78	-657.12
2016-17	3,254.59	0.00	-	-	394.53	-	394.53	3,649.12	6.57	3,888.87	239.75	-302.71
2017-18	3,888.87	0.00	-	-	950.68	-	950.68	4,839.55	6.33	5,145.89	306.34	340.62
2018-19	5,145.89	0.00	-	-	892.31	-	892.31	6,038.20	7.73	6,504.96	466.75	189.45
TOTAL		807.24			3,558.24		4,365.48					

Year	Total earnings/ loss in 2018-19	Investment by the State Government as per total of the column H above	Return on State Government investment on the basis of historical value	Present value of State Government investment at the end of 2018-19	Real return on State Government investment considering the present value of investments
	A	B	C	D	E
2018-19	189.45	4,365.48	4.34	6,504.96	2.91

Appendix –4B
Statement showing Rate of Real Return on Government Investment (PSUs other than power sector)
(Reference: Paragraph 1.3.14)

(₹ in crore)

Financial Year	Present value of total investment at the beginning of the year	Equity infused by the State government during the year	Net interest free loan given by the State Government during the year	Interest free loan converted into equity during the year	Grants/subsidies given by the State government for operational and administrative expenditure	Disinvestment by the State Government during the year at face value	Total investment during the year	Total investment at the end of the year	Average rate of interest	Present value of total investment at the end of the year	Minimum expected return to recover cost of funds for the year	Total earnings /profit after tax (PAT) for the year
A	B	C	D	E	F	G	H	I	J	$K = I \times (1+J/100)$	$L = I \times J/100$	M
1998-99 ⁹	0.00	379.46	-	-	0.62	-	380.08	380.08	9.08	414.59	34.51	-48.93
1999-2000	414.59	2.11	-	-	0.73	-	2.84	417.43	14.91	479.67	62.24	-41.21
2000-01	479.67	2.87	-	-	0.01	-	2.88	482.55	11.72	539.11	56.55	-50.03
2001-02	539.11	10.82	-	-	0.36	-	11.18	550.29	12.47	618.91	68.62	-40.36
2002-03	618.91	0.54	-	-	0.48	-	1.02	619.93	9.82	680.80	60.88	-47.93
2003-04	680.80	0.42	-	-	13.26	-	13.68	694.48	9.97	763.72	69.24	-31.93
2004-05	763.72	0.35	-	-	15.13	-	15.48	779.20	8.47	845.20	66.00	-15.45
2005-06	845.20	0.40	-	-	9.30	-	9.70	854.90	8.18	924.83	69.93	-24.66
2006-07	924.83	0.52	-	-	24.46	-	24.98	949.81	7.66	1,022.57	72.76	-30.72
2007-08	1,022.57	22.06	-	-	16.08	-	38.14	1,060.71	7.14	1,136.44	75.73	-25.34
2008-09	1,136.44	5.71	-	-	13.75	-	19.46	1,155.90	6.76	1,234.04	78.14	-24.71
2009-10	1,234.04	6.04	-	-	32.12	-	38.16	1,272.20	6.83	1,359.09	86.89	-31.76
2010-11	1,359.09	0.33	-	-	36.11	-	36.44	1,395.53	6.58	1,487.36	91.83	13.52
2011-12	1,487.36	52.88	-	-	44.41	-	97.29	1,584.65	6.78	1,692.09	107.44	21.01
2012-13	1,692.09	0.20	-	-	44.95	-	45.15	1,737.24	6.57	1,851.37	114.14	51.21
2013-14	1,851.37	1.46	-	-	45.30	-	46.76	1,898.13	6.53	2,022.08	123.95	25.61
2014-15	2,022.08	0.00	-	-	71.78	-	71.78	2,093.86	6.40	2,227.87	134.01	-12.65
2015-16	2,227.87	0.00	-	-	42.88	-	42.88	2,270.75	6.47	2,417.67	146.92	-6.51
2016-17	2,417.67	0.00	-	-	48.58	-	48.58	2,466.25	6.57	2,628.28	162.03	23.48
2017-18	2,628.28	111.20	-	-	76.57	-	187.77	2,816.05	6.33	2,994.30	178.26	29.56
2018-19	2,994.30	72.44 ¹⁰	-	-	79.62	-	152.06	3,146.36	7.73	3,389.58	243.21	-20.36
TOTAL		669.81			616.50		1,286.31					

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Year	Total earnings/ loss in 2018-19	Investment by the State Government as per total of the column H above	Return on State Government investment on the basis of historical value	Present value of State Government investment at the end of 2018-19	Real return on State Government investment considering the present value of investments
	A	B	C	D	E
2018-19	-20.36	1,286.31	-1.58	3,389.58	0.60

⁹ 1998-99 has been taken as the base year as complete information on investment in PSUs is available from 1998-99. The opening balance of equity infused by GoA is the amount as on 31 March 1998 as appearing in the C&AG Audit Report on PSUs in Assam, 1998-99.

¹⁰ After netting off the reduction in equity capital (₹ 0.85 crore) of Assam Financial Corporation during 2018-19 from total equity investment (₹ 73.29 crore) by GoA during 2018-19.

Appendix 5

(Reference: Paragraph 3.1.7.3)

Action taken by the Transport Department on the recommendations of Performance Audit on “Working of Transport Department” (Audit Report 2015-16)

Sl. No.	Recommendations	Action taken by the Department/Government
1	The Department may ensure that the Combined Register is reviewed at regular interval and ensure recovery of outstanding revenue from defaulters. Further, steps may be taken to make a provision in the VAHAN software to generate alerts.	1. All the DTOs of the State are informed in this. 2. The NIC, Dispur is intimated to make a provision in VAHAN to generate SMS alerts.
2	The Department may take immediate steps to verify the fitness of all the vehicles which are due.	All the DTO of the State are intimated to take necessary action in this regard and submit the action taken report.
3	The Department may introduce the system of auctioning of fancy/choice numbers for the number plates which would augment the revenue collection of the Department.	Selected choice Numbers were made auctionable.
4	The Department may ensure proper validation with appropriate formula in the related module in the VAHAN software for automated calculation of correct tax rates.	In Vahan 4.0 the MV Tax Fees, fines <i>etc.</i> are displayed automatically as and when any application for tax deposit are processed.
5	The Department must ensure that the backlog data is entered into the VAHAN and SARATHI software to ensure its completeness.	The matter of Backlog data entry is under process.
7	The Department must ensure that duplicate licences are with the mark ‘DUPLICATE’ on the body of the smart card licences in the red ink, as per provision of the Rule.	The matter has been taken up with NIC, however, the Ministry of Road Transport and Highways (MoRTH) can bring changes in the format of RC/DL.
8	Government may use safety measures effectively to control road accidents, particularly the fatal accidents.	Some measures have been taken to control road accidents particularly the fatal accidents.
9	The Department may take steps to fill up the existing vacancies for effective functioning of the Department.	Steps have been taken to fill up the vacant posts in offices under the Commissioner of Transport, Assam.

Appendix 6

(Reference: Paragraph 3.1.8)

Number of auditable and audited units

Sl. No.	Department		Total number of auditable units	Total number of units due for audit during 2018-19	Units planned for audit during 2018-19	Units actually audited during 2018-19
1	Finance (Taxation)	Sales Tax	74	74	19	19
		Agricultural Income Tax				
2	Excise		49	49	19	19
3	Transport		52	52	26	26
4	Environment and Forests		89	89	23	23
5	Mines and Minerals (Geology and Mining)		1	1	1	1
6	Stamp Duty and Registration		82	82	24	24
Total			347	347	112	112

Appendix 7
(Reference Paragraph: 4.2.4.1)
Statement showing short levy of tax and interest

Sl. No.	Name of the dealers/ Name of the Unit	Period of Accounts	Date of Assessment	No. of Invalid C Form	Value of C Form	Less u/s 8A	Net Taxable turnover	Rate of tax (excluding 2% of CST already paid)	Short levy of tax	Short levy of Interest @ 1.5% per month			Total Tax and Interest
										leviable upto	No. of Months	Amount	
1	M/s. Top Cem India Ltd.	2013-14	28/03/2018	7	76473120	1499473	74973647	11.5%	8621969	Mar-19	59	7630443	16252412
2	M/s. Calcom Cement India Ltd.	2012-13	12/03/2018	4	10985400	215400	10770000	11.5%	1238550	Mar-19	71	1319056	2557606
		2013-14	13/06/2018	7	23862070	467884	23394186	11.5%	2690331	Mar-19	59	2380943	5071275
3	M/s. Madhav Steels	2015-16	27/10/2017	3	20141615	394934	19746681	3.0%	592400	Mar-19	35	311010	903411
4	M/s. Alembic Pharmaceuticals Ltd.	2012-13	18/12/2017	6	6601076	129433	6471643	3.0%	194149	Mar-19	71	206769	400918
5	M/s. Procter & Gamble Home Products Ltd.	2012-13	Time barred	2	64542474	1265539	63276935	11.5%	7276848	Mar-19	71	7749843	15026690
6	M/s. Bridgestone India Pvt. Ltd.	2012-13	05/09/2017	4	8863585	173796	8689789	11.5%	999326	Mar-19	71	1064282	2063608
7	M/s. Birla Tyres	2013-14	09/02/2018	8	17929940	351567	17578373	12.5%	2197297	Mar-19	59	1944607	4141904
		2014-15	09/02/2018	5	17382670	340837	17041833	12.5%	2130229	Mar-19	47	1501812	3632041
8	M/s. Lotte India Corporation Ltd.	2012-13	Scrutiny 11/08/2017	2	7673084	150453	7522631	11.5%	865103	Mar-19	71	921334	1786437
		201314	27/12/2018	3	9488950	186058	9302892	12.5%	1162862	Mar-19	59	1029132	2191994
		2014-15	27/12/2018	2	7066697	138563	6928134	12.5%	866017	Mar-19	47	610542	1476559
9	M/s. Wipro Enterprise Pvt. Ltd.	2012-13	19/09/2016	2	2592181	50827	2541354	11.5%	292256	Mar-19	71	311252	603508
		2013-14	30/09/2018	4	6962414	136518	6825896	12.5%	853237	Mar-19	59	755115	1608352
10	M/s. Ushodaya Enterprise Pvt. Ltd.	2012-13	18/12/2017	6	7402474	145147	7257327	3.0%	217720	Mar-19	71	231872	449591
		2013-14	18/12/2017	2	2844978	55784	2789194	3.0%	83676	Mar-19	59	74053	157729
11	M/s. Case New Holland Construction Equipment India Pvt. Ltd.	2012-13	11/10/2018	3	10747958	210744	10537214	3.0%	316116	Mar-19	71	336664	652780
12	M/s. Apollo Tyres Ltd.	2013-14	21/01/2017	9	20252118	397100	19855018	12.5%	2481877	Mar-19	59	2196461	4678339
13	Assam Roofing Ltd.	2014-15	06/06/2017	12	53328015	1045647	52282368	12.5%	6535296	Mar-19	47	4607384	11142680
		2015-16	31/08/2017	6	19922182	390631	19531551	12.5%	2441444	Mar-19	35	1281758	3723202
14	M/s. Redington India Ltd.	2012-13	30/05/2016	3	2178527	42716	2135811	11.5%	245618	Mar-19	47	173161	418779
		2013-14	30/05/2016	4	1648978	32333	1616645	11.5%	185914	Mar-19	59	164534	350448

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Sl. No.	Name of the dealers/ Name of the Unit	Period of Accounts	Date of Assessment	No. of Invalid C Form	Value of C Form	Less u/s 8A	Net Taxable turnover	Rate of tax (excluding 2% of CST already paid)	Short levy of tax	Short levy of Interest @ 1.5% per month			Total Tax and Interest
										leviable upto	No. of Months	Amount	
15	M/s. Samsonite South Asia Pvt. Ltd.	2013-14	12/10/2018	4	2555901	50116	2505785	12.5%	313223	Mar-19	59	277202	590426
16	M/s. Bhagawati Sai Metal Alloys	2013-14	22/06/2017	2	3446037	67569	3378468	3.0%	101354	Mar-19	59	89698	191052
		2014-15	22/06/2017	7	14856822	291310	14565512	3.0%	436965	Mar-19	47	308061	745026
		2015-16	13/08/2015	1	2048657	40170	2008487	3.0%	60255	Mar-19	35	31634	91888
17	M/s. A.P. Trade & Commerce	2013-14	01/02/2016	5	7471774	146505	7325269	12.5%	915659	Mar-19	59	810358	1726016
18	M/s. R.D. Computech & Agency Pvt. Ltd.	2012-13	29/12/2017	3	7952176	155925	7796251	3.0%	233888	Mar-19	71	249090	482978
		2013-14	29/12/2017	4	10464742	205191	10259551	3.0%	307787	Mar-19	59	272391	580178
Grand Total:				130	447686615	8778169	438908446		44857365			38840461	83697826

Appendix 8
(Reference Paragraph: 4.2.4.2)
Statement showing short levy of tax and interest

Sl. No.	Name of the dealers/ Name of the Unit	Dealing in	Period of Accounts	Date of Assessment	No. of Invalid C Form	Value of C Form	Less u/s 8A	Net Taxable turnover	Rate of tax (including 2% of CST already paid)	Short levy of tax	Short levy of Interest @ 1.5% per month			Total Tax and Interest
											leviable upto	No. of Months	Amount	
1	M/s. Birla Tyres ACT, Unit B, Guwahati	tyres, tubes and flaps	2013-14	February 2018	01	11,81,754	23,172	11,58,582	14.5	1,44,822	March-19	59	1,28,167	2,72,989
			2014-15		01	94,66,034	1,85,609	92,80,425	14.5	11,60,053	March-19	47	8,17,837	19,77,890
2	M/s. Kodak India Private Limited ACT, Unit D, Guwahati	camera and X-ray films	2011-12	December 2014	30	22,98,793	45,074	11,26,860	5	1,63,395	March-19	83	2,03,427	3,66,822
								11,26,859	13.5					
Grand Total					32	1,29,46,581	2,53,855	1,26,92,727		14,68,270			11,49,431	26,17,701

Appendix 9

(Reference Paragraph: 4.2.5)

Statement showing ITC reversible including interest

(Amount in ₹)

Transactions			2013-14		2014-15
			GI Ridings	TMT Bar	TMT Bar
Intra State	1	Opening Stock	2134012	141896156	14387122
	2	Purchase	1597536	882417223	743976851
	3	Other Receipts	5338552	0	0
	4	Sales	2693903	1018048136	663380836
	5	Closing Stock (1+2+3-4)	2976244	14387122	22108277
Inter State	6	Opening Stock of inter-State purchase	17,962	2,64,06,957	1,07,84,723
	7	Add: Inter-State purchase during the year	0	11,17,45,663	5,59,69,442
	8	Total (6+7)	17,962	13,81,52,620	6,67,54,165
	9	Less: Closing Stock of inter-State purchase	0	1,07,84,723	1,48,67,815
	10	Disposal of goods (6+7-9)	17,962	12,73,67,897	5,18,86,350
Value of goods disposed in course of inter-State trade & commerce	11	Interstate sale	1,55,412	12,08,18,358	13,35,78,005
	12	Less: profit ¹¹	1,16,022	2,84,16,751	2,89,25,390
	13	Net inter-State sale (11-12)	39,390	9,24,01,607	10,46,52,615
	14	Add: Stock transfer to other state	33,78,525	2,68,44,351	2,01,08,595
	15	Net disposal of goods in course of inter-State trade & commerce (13+14)	34,17,915	11,92,45,958	12,47,61,210
Calculation of ITC reversible	16	Minimum Inter-state sales/ transfer done from intra purchase (15-10)	33,99,953	(-) 81,21,939	7,28,74,860
	17	ITC reversible (@ 2%)	67,999	Nil	14,57,497
	18	Interest	60,179	Nil	10,27,535
Total tax and interest			26,13,210		

¹¹ Entire profit adjusted against inter-State trade and commerce

Appendix 10
(Reference Paragraph: 4.2.9)

Statement showing short levy of AGIT and interest

Sl. No.	Particulars	M/s. Bazalone Group Ltd.	M/s Warren Tea Co.
(i)	Net agricultural Income considered during assessment	1,25,16,072 ¹²	13,35,60,115 ¹³
(ii)	Less: Donation (CM's Relief Fund)	1,33,000	--
(iii)	Add : 60 per cent income increased during central assessment	8,97,094 ¹⁴	11,16,278 ¹⁵
(iv)	Total Agricultural income under AAIT Act	1,32,80,166	13,46,76,393 ¹⁶
(v)	Tax leviable {30 per cent of (iv)}	39,84,050	4,04,02,918
(vi)	Tax levied during assessment	37,14,922	4,00,68,034
(vii)	Short levy of tax {(v)-(vi)}	2,69,128	3,34,884
(viii)	Interest @2 per cent per month as per u/s 20D	1,56,094 ¹⁷	1,60,774 ¹⁸
(ix)	Total [(vii)+(viii)]	4,25,222	4,95,658

¹² 60 per cent of ₹ two crore + ₹ 5.10 lakh being 100 per cent agricultural income.

¹³ 60 per cent of composite income (₹ 22.44 crore) less ₹10.99 lakh for under export benefit.

¹⁴ 60 per cent of ₹14.95 lakh = ₹8.97 lakh. Income Tax authority had disallowed deductions of ₹ 11.04 lakh on expenses on exempt income and ₹ 3.91 lakh on travelling and conveyance while finalising assessment (July 2016).

¹⁵ 60 per cent of ₹18.60 lakh = ₹11.16 lakh. Income Tax authority had disallowed the deductions ₹ 17.82 lakh towards expenses incurred in relation to income and ₹ 0.78 lakh towards employees contribution while finalising assessment (December 2016) under the Income Tax Act.

¹⁶ 60 per cent of composite income (₹ 22.44 crore) less ₹ 10.99 lakh for under export benefit.

¹⁷ From November 2016 to March 2019 i.e. 29 months.

¹⁸ From April 2017 to March 2019 i.e. 24 months.

Appendix 11

(Reference Paragraph: 4.3.5.1)

Statement showing non-payment of annual renewal licence fees

(Amount in ₹)

Sl. No.	Name of the Licensees	Type of licence	Year of renewal licence fee	Licence fee paid	Licence fee payable	Penalty leviable @ 50% of licence fee for payment made after 15 March
1	Manash Pratim Roy, Bongaigaon	IMFL 'OFF'	2017-18	Nil	2,00,000	1,00,000
			2018-19	Nil	2,00,000	1,00,000
2	Pajit Kr. Brahma, Bongaigaon	IMFL 'OFF'	2017-18	Nil	2,00,000	1,00,000
			2018-19	Nil	2,00,000	1,00,000
3	Pabitra Kr. Sarkar, Bongaigaon,	IMFL 'ON'	2018-19	Nil	1,00,000	50,000
4	Chitta Ranjan Basumatari, Bongaigaon,	IMFL 'OFF'	2018-19	Nil	2,00,000	1,00,000
5	Babul Kr. Owary, Bongaigaon,	IMFL 'OFF'	2018-19	Nil	2,00,000	1,00,000
6	M/s Avijit Saha, Barpeta	Wholesale	2018-19	Nil	5,00,000	2,50,000
7	Debajit Borgohain, Nazira	IMFL 'ON'	2017-18	Nil	2,50,000	1,25,000
			2018-19	Nil	2,50,000	1,25,000
Total					23,00,000	11,50,000

Appendix 12
(Reference Paragraph:4.3.5.2)

Statement showing non-levy of penalty for delay in payment of annual renewal licence fees

(Amount in ₹)

Sl. No.	Name of the Licensees	Type of licence	Year of renewal licence fee	Licence fee paid	Treasury Challan No. and Date of payment	Delay in days	Penalty leviable @ 50% of licence fee for payment made after 15 March
1	Saran Singh Bedi, Kamrup	IMFL 'ON'	2018-19	2,50,000	6/1047 dt: 4.6.18	81	1,25,000
2	Arupa Sarma, Kamrup	IMFL 'OFF'	2018-19	2,00,000	8/5635 dt: 14.8.18	152	1,00,000
3	Hi-Fi Wine Shop, Lahorijan, Karbi Anglong	IMFL 'OFF'	2018-19	1,00,000	5/129 dt. 23.5.18	68	50,000
4	M/s Lachnig Chowhai, Lahorijan, Karbi Anglong	IMFL 'OFF'	2018-19	2,00,000	5/113, dt. 18.5.18	63	1,00,000
5	M/s Mool Singh Rathour, Khatkhati, Karbi Anglong	IMFL 'ON'	2018-19	2,50,000	5/116 dt. 18.5.18	63	1,25,000
6	Broson Teron, Lahorijan, Karbi Anglong	IMFL 'OFF'	2018-19	2,00,000	3/141 dt. 6.5.18	51	1,00,000
7	Pradip Hazarika, Lahorijan, Karbi Anglong	IMFL 'OFF'	2018-19	1,00,000	5/658 dt. 22.5.18	67	50,000
8	Lorink Timung, Khatkhati, Karbi Anglong	IMFL 'OFF'	2018-19	2,00,000	5/114 dt. 18.5.18	63	1,00,000
9	Jhising H. Rengma, Lahorijan, Karbi Anglong	IMFL 'ON'	2018-19	1,00,000	5/523 dt. 14.5.18	59	50,000
10	Manoj Kr. Gupta, Diphu, Karbi Anglong	IMFL 'OFF'	2018-19	2,00,000	5/469 dt. 10.5.18	55	1,00,000
Total				18,00,000			9,00,000

Appendix 13
(Reference Paragraph: 4.3.6)

Statement showing outstanding establishment charges

Sl. No.	Name of the Bottling/ Distillery/ wholesale warehouse	Month for which establishment charges are due	No. of Excise personnel posted	Establishment charges to be realised (Amount in ₹)	Remarks
1	M/s R.S. Bonded Warehouse Pvt. Ltd, Golaghat	August 2017 to March 2018	2	7,41,920	--
2	M/s B.G Bonded Warehouse, Golaghat	January 2018 to March 2018	2	1,20,588	--
3	Gayatri Distilleries & Bottling Industries, Tinsukia	March 2017 to January 2018	2 to 4	13,55,521	--
4	M/s. Himalayan Distillery Pvt. Ltd., Kamrup	June 2017 to March 2018	2	6,09,986	--
5	M/s. Manglam Distillers & Bottling Industries, Kamrup	November 2017 to March 2018	4	6,61,757	--
6	M/s. Eastern Enterprises Pvt. Ltd., Kamrup	July 2017 to March 2018	4	14,81,289	Demand notice for the month of August 2017 was not issued
7	M/s. KDC Bonded Warehouse Pvt. Ltd., Kamrup	August 2017 to March 2018	3	13,97,956	Demand notice for the month of November 2017 and March 2018 were not issued
8	M/s. Rang Bonded Wholesale Warehouse Pvt. Ltd., Kamrup	April 2017 to March 2018	1 to 2	7,30,370	Demand notice for the month of November 2017 to March 2018 were not issued
9	M/s. Kalong Valley Enterprises, Kamrup	July 2017 to March 2018	1	3,25,305	Demand notice for the month of November 2017 to March 2018 were not issued
10	M/s. Rooby Bonded Warehouse, Kamrup	April 2017 to March 2018	3	16,31,127	--
11	M/s. Megha Assam Pvt. Ltd., Kamrup	November 2017 to March 2018	3	6,54,295	--
12	M/s. Paradise Bonded Warehouse, Kamrup	November 2017 to March 2018	2	4,26,345	--
Total				1,01,36,459	

Appendix 14

Statement showing security deposit short realised (*Reference paragraph: 4.3.7*)

(Amount in ₹)

Sl. No.	Office of SE/DSE	Type of licences	Number of Licensee	Rate of Annual Licence fee	Rate of security money (per cent of annual licence fee)	Security money to be realised	Security Deposit realized at the time of grant/renewal of licence	Short realization of Security money
1	DSE, Sonari	ON (Urban)	1	2,50,000	2,50,000 (100)	250000	10000	240000
		ON (Rural)	1	1,00,000	1,00,000 (100)	100000	10000	90000
		OFF (Urban)	3	2,00,000	2,00,000 (100)	600000	45000	555000
		OFF (Rural)	4	1,00,000	1,00,000 (100)	400000	60000	340000
2	SE, Sivasagar	ON (Urban)	2	2,50,000	2,50,000 (100)	500000	18000	482000
		OFF (Urban)	9	2,00,000	2,00,000 (100)	1800000	135000	1665000
		OFF (Rural)	1	1,00,000	1,00,000 (100)	100000	15000	85000
3	Tinsukia	ON (Urban)	4	2,50,000	2,50,000 (100)	1000000	17000	983000
		ON (Rural)	2	1,00,000	1,00,000 (100)	200000	10000	190000
		OFF (Urban)	11	2,00,000	2,00,000 (100)	2200000	64000	2136000
		OFF (Rural)	4	100000	1,00,000 (100)	400000	19000	381000
4	Golaghat	ON (Urban)	5	2,50,000	2,50,000 (100)	1250000	21000	1229000
		ON (Rural)	7	1,00,000	1,00,000 (100)	700000	40000	660000
		OFF (Urban)	15	2,00,000	2,00,000 (100)	3000000	80000	2920000
		OFF (Rural)	16	100000	1,00,000 (100)	1600000	105000	1495000
5	SE, Kamrup	ON (Urban)	145	2,50,000	2,50,000 (100)	36250000	2900000	33350000
		ON (Rural)	9	1,00,000	1,00,000 (100)	900000	180000	720000
		OFF (Urban)	294	2,00,000	2,00,000 (100)	58800000	4415000	54385000
		OFF (Rural)	10	100000	1,00,000 (100)	1000000	150000	850000
		On (Hotel ¹⁹)	3	400000	4,00,000 (100)	1200000	60000	1140000
6	DSE, Nazira	ON (Rural)	2	1,00,000	1,00,000 (100)	200000	15000	185000
		OFF (Urban)	6	2,00,000	2,00,000 (100)	1200000	90000	1110000
		OFF (Rural)	1	100000	1,00,000 (100)	100000	15000	85000
7	DSE, Bokakhat	ON (Urban)	3	2,50,000	2,50,000 (100)	750000	25000	725000
		ON (Rural)	6	1,00,000	1,00,000 (100)	600000	35000	565000
		OFF (Urban)	4	2,00,000	2,00,000 (100)	800000	25000	775000
		OFF (Rural)	4	100000	1,00,000 (100)	400000	20000	380000

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Sl. No.	Office of SE/DSE	Type of licences	Number of Licensee	Rate of Annual Licence fee	Rate of security money (per cent of annual licence fee)	Security money to be realised	Security Deposit realized at the time of grant/renewal of licence	Short realization of Security money
8	SE, Karbi-Anglong, Diphu	ON (Urban)	6	2,50,000	2,50,000 (100)	1500000	70000	1430000
		ON (Rural)	6	1,00,000	1,00,000 (100)	600000	60000	540000
		OFF (Urban)	14	2,00,000	2,00,000 (100)	2800000	140000	2660000
		OFF (Rural)	12	1,00,000	1,00,000 (100)	1200000	120000	1080000
		Distillery	1	50,00,000	5,00,000 (50)	2500000	500000	2000000
Total			611			124900000	9469000	115431000

¹⁹ Hotel five star and above

Appendix 15
(Reference Paragraph: 4.3.7)
Statement showing security money not realised

(Amount in ₹)

Sl. No.	Office of SE/ DSE	Type of licences	Number of Licensee	Rate of Annual Licence fee	Rate of security money (per cent of annual licence fee)	Security money not realised
1	DSE, Sonari	ON (Urban)	1	2,50,000	2,50,000 (100)	250000
		ON (Rural)	1	1,00,000	1,00,000 (100)	100000
		OFF (Urban)	8	2,00,000	2,00,000 (100)	1600000
		OFF (Rural)	4	1,00,000	1,00,000 (100)	400000
2	SE, Sivasagar	ON (Urban)	5	2,50,000	2,50,000 (100)	1250000
		OFF (Urban)	25	2,00,000	2,00,000 (100)	5000000
		OFF (Rural)	6	1,00,000	1,00,000 (100)	600000
3	Tinsukia	ON (Urban)	17	2,50,000	2,50,000 (100)	4250000
		ON (Rural)	1	1,00,000	1,00,000 (100)	100000
		OFF (Urban)	36	2,00,000	2,00,000 (100)	7200000
		OFF (Rural)	13	100000	1,00,000 (100)	1300000
4	Golaghat	ON (Urban)	4	2,50,000	2,50,000 (100)	1000000
		ON (Rural)	6	1,00,000	1,00,000 (100)	600000
		OFF (Urban)	9	2,00,000	2,00,000 (100)	1800000
		OFF (Rural)	4	100000	1,00,000 (100)	400000
5	DSE, Nazira	OFF (Urban)	4	2,00,000	2,00,000 (100)	800000
		OFF (Rural)	1	100000	1,00,000 (100)	100000
6	DSE, Bokakhat	ON (Urban)	1	2,50,000	2,50,000 (100)	250000
		ON (Rural)	1	1,00,000	1,00,000 (100)	100000
		OFF (Urban)	2	2,00,000	2,00,000 (100)	400000
		OFF (Rural)	2	100000	1,00,000 (100)	200000
7	SE, Karbi-Anglong, Diphu	ON (Urban)	3	2,50,000	2,50,000 (100)	750000
		ON (Rural)	5	1,00,000	1,00,000 (100)	500000
		OFF (Urban)	13	2,00,000	2,00,000 (100)	2600000
		OFF (Rural)	9	1,00,000	1,00,000 (100)	900000
		Bonded Warehouse	2	20,00,000	10,0,000 (50)	2000000
Total			183			34450000

Appendix 16
(Reference Paragraph: 4.4.3)

Statement showing non-realisation of MV Tax and Fine under 13 DTOs

Sl. No.	Name of the D Kamrup (Metro)istrict	Vehicle Type	Period Involved	No of Vehicle	Tax Due (in ₹)	Fine Due ²⁰ (in ₹)	Total Tax & Fine due (in ₹)
1	Kamrup (Metro)	Goods Carrier, Tractor/Trailer, Bus/Maxi Cab/Motor Cab/Car etc.	April 2017 to March 2018	2818	2,19,16,080	44,77,785	2,63,93,865
2	Bongaigaon	Goods Carrier, Tractor (Com) Crane/Excavator Motor Cab and Bus etc.	April 2016 to March 2018	268	9,92,339	4,25,700	14,18,039
3	Baksa	Tractor, Trailor, Motor cab, LGV, Tipper, HGV, Truck, Taxi, Bus etc.	April 2015 to March 2018	633	20,34,784	14,17,840	34,52,624
4	Hailakandi	Winger, Auto, Max, Tractor, Bus, Magic, Van, Excavator etc.	April 2012 to March 2018	147	12,59,115	4,27,640	16,86,755
5	Dima Hasao (Haflong)	Tractor, Trailor, Motor cab, LGV, HGV, Truck, Taxi, Bus, Goods Carrier etc.	January 2009 to March 2018	112	29,59,775	4,13,400	33,73,175
6	Kokrajhar	Mini Truck, HGV, Winger, Taxi, Tractor, Trailor Goods Carrier etc.	October 2016 to March 2018	232	6,39,576	2,45,680	8,85,256
7	Darrang (Mangaldoi)	Goods Carrier, Tractor (Com) Crane/Excavator Motor Cab and Bus etc.	April 2015 to March 2018	101	12,29,242	3,23,880	15,53,122
8	Tinsukia	Tractor, Trailor, Motor cab, Tipper, Truck, Taxi, Bus etc.	April 2012 to March 2018	178	24,49,097	5,47,340	29,96,437
9	Morigaon	Van, Bus, Tractor, Bolero , Auto etc.	April 2009 to March 2018	69	12,83,173	4,62,835	17,46,008
10	Dhemaji	Tractor, Goods Carrier, Magic, Excavator, Trailor, Tipperetc.	January 2015 to March 2018	226	7,40,600	5,72,960	13,13,560
11	Barpeta	Mini Truck, Winger, Taxi, Tractor, Trailor etc.	April 2010 to March 2018	50	14,64,810	3,61,115	18,25,925
12	North Lakhimpur	Tractor, Trailor, Motor cab, Tipper, HGV, Truck, Taxi, Bus etc.	April 2014 to March 2018	1168	23,17,264	11,48,800	34,66,064
13	Chirang	Winger, Auto, Max, Tractor, Bus, Magic, Van etc.	October 2008 to March 2018	60	9,91,286	4,66,895	14,58,181
Total				6,062	4,02,77,141	1,12,91,870	5,15,69,011

²⁰ Fine calculated upto March 2019 @ ₹five per day.

Appendix 17

(Reference Paragraph 4.4.5)

List of Agent Licence (Goods) with expired validity

(Position upto March 2015 featured in para 4.2.11 of the Audit Report (Revenue Sector) for the year 2015-16)

Sl. No	Owner's Name & Address	Licence Number	Licence validity	Licence fee due on	Number of annual licence fee due at pre revised rate (at the rate ₹ 20,000)	Number of annual licence fee due at revised rate (at the rate ₹ 40,000)	Amount due (in ₹)
1	M/S Saltus Goods Carrier, Prop.- Sri Harbhajan Singh, S/o-Sri S. Gurmit Singh, Lalmati, Beltola, Guwahati-781 029	01/2009	31/07/2017	01/08/2017	0	1	40000
2	M/S Hindustan Goods Carriers (P) Ltd, Prop:- Sri Akash Bahati Kedar Road , Guwahati.	3/2009	31/12/2016	01/01/2017 01/01/2018	0	2	80000
3	Mr. Sikendar Ali, S/O(Lt.) Aber Ali, No. 3, Dawaguri, Goladangi, Gossaigaon, Kokrajhar.	01/2010	31/10/2016	01/11/2016 01/11/2017	1	1	60000
4	Shri Jitendra Goswami, S/o- M.P. Goswami, Kenon Weight Bridge, Lalmati, Beltola, Guwahati	02/2012	30/09/2017	01/10/2017	0	1	40000
5	M/S Brokers Goods (T) Centre, Prop.- Lulfur Rahman Barbhuiya, Panchgram, Hailakandi	04/2014	04/07/2017	05/07/2017	0	1	40000
6	M/S Guwahati Manipuri Roadways, Opposite Neptune Cinema, Beltola, NH-37, Guwahati	11/1992	31/10/2003	01/11/2015 01/11/2016 01/11/2017	2	1	80000
7	M/S Guwahati Rajasthan Roadways, NH-37, Beltola, Guwahati	01/1994	30/09/2004	01/10/2015 01/10/2016 01/10/2017	2	1	80000
8	M/S Bharatapur Alwar Roadways, NH-37, Beltola, Guwahati	02/1994	30/09/2004	01/10/2015 01/10/2016 01/10/2017	2	1	80000
9	Sri Prem Chand Verma, Prop- Prem Transport Company, NH-37, Beltola, Guwahati	03/1994	31/10/2004	01/11/2015 01/11/2016 01/11/2017	2	1	80000

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Sl. No	Owner's Name & Address	Licence Number	Licence validity	Licence fee due on	Number of annual licence fee due at pre revised rate (at the rate ₹ 20,000)	Number of annual licence fee due at revised rate (at the rate ₹ 40,000)	Amount due (in ₹)
10	M/S Assam Roadways, Nand Kishore Chanari, S/o (Lt) Chaganlal Chanani, B. R. Road, Gauripur, Dhubri	01/1995	31/01/2003	01/02/2016 01/02/2017 01/02/2018	1	2	100000
11	M/S Assam Indore Roadways, Prop. Sri Hardev Singh, S/o- Bachan Singh, Beltola, Guwahati	02/1995	31/01/2004	01/02/2016 01/02/2017 01/02/2018	1	2	100000
12	M/S Bihar Bengal Road Carriers, Prop.-Sri Niwas Agarwal, S/o-Sri S.N. Agarwal Beltola, Guwahati	03/1995	28/02/2005	01/03/2016 01/03/2017 01/03/2018	1	2	100000
13	M/S Litt Road Carriers, Prop.- Sri Avtar Singh, S/o- Charan Singh Beltola, Guwahati	04/1995	28/02/2005	01/03/2016 01/03/2017 01/03/2018	1	2	100000
14	M/S Malwa Guwahati Carriers, Sri Guru Charan Singh, S/o- Guru Dayal Singh, NH-37, Beltola, Guwahati	05/1995	31/03/2005	01/04/2015 01/04/2016 01/04/2017	2	1	80000
15	M/S Atul Roadways Carriers, Prop-Pawan Kr Agarwalla, R.K. Bose Road, Dhubri	06/1995	30/04/2000	01/05/2015 01/05/2016 01/05/2017	2	1	80000
16	Sri Surendra Kumar Agarwal, S/o-Late P.C. Agarwal, AT Road, Guwahati	01/1996	30/04/2006	01/05/2015 01/05/2016 01/05/2017	2	1	80000
17	M/S Sandhyachal Transport, Prop.- Sri Jiban Bora S/o-Mohan Bora, Basisthashram, Beltola, Guwahati	02/1996	30/04/2005	01/05/2015 01/05/2016 01/05/2017	2	1	80000
18	M/S Panchgram Brokers Associates, Panchgram, Hailakandi	01/1997	31/03/2002	01/04/2015 01/04/2016 01/04/2017	2	1	80000

Sl. No	Owner's Name & Address	Licence Number	Licence validity	Licence fee due on	Number of annual licence fee due at pre revised rate (at the rate ₹ 20,000)	Number of annual licence fee due at revised rate (at the rate ₹ 40,000)	Amount due (in ₹)
19	M/S Hamuman Road Lines, Prop. Sri Ram Chand Gashewal, Betkuchi, Guwahati	02/1997	30/06/2007	01/07/2015 01/07/2016 01/07/2017	2	1	80000
20	M/S Sibasai Road Lines, Prop.- Sri Rajen Medhi, Sawkuchi, Guwahati	03/1997	30/06/2001	01/07/2015 01/07/2016 01/07/2017	2	1	80000
21	Sri Bikash Ranjan Das, S/o (Lt) Lokesh Ch. Das, Charakuri, Karimganj	AL/G 01/1996	28/02/2006	01/03/2016 01/03/2017 01/03/2018	1	2	100000
22	M/S Rana Rahil Goods Carrier, Prop-S. Charan Singh, S/O-(Lt) G.Singh, S.B. Market, Jawaharnagar, Guwahati	AL/G 01/1999	28/02/2003	01/03/2016 01/03/2017 01/03/2018	1	2	100000
23	Sri Showmendra Kalita, S/o-Sri Phookan Kalita, Jayanagar, Beltola, Guwahati	AL/G 02/1999	31/03/2004	01/04/2015 01/04/2016 01/04/2017	2	1	80000
24	M/S Eastern Transport Agencies, Prop.- Rafiul Islam, Varbila, Gobindapur, Goalpara	AL/G 03/1999	30/04/2004	01/05/2015 01/05/2016 01/05/2017	2	1	80000
25	M/S Paul Roadways, Prop.-Sri Dilip Kr. Paul, S/o-Sri Lakshi Kanta Paul, Beltola Guwahati	AL/G 01/2000	31/01/2002	01/02/2016 01/02/2017 01/02/2018	1	2	100000
26	Md. Azgar Ali, S/o-Munshi Mahmmad Ali, Abhayapuri, Ward No-4, Bongaigaon	AL/G 02/2000	28/02/2002	01/03/2016 01/03/2017 01/03/2018	1	2	100000
27	M/S Jagiroad Parking Complex, Prop- Sri Badar Dhar, S/o-Shri Bhaba Dhar, Jagiroad, Ghunocha, Morigaon	AL/G03/2000	30/06/2003	01/07/2015 01/07/2016 01/07/2017	2	1	80000
28	M/S Un/ Employment Broker Association, Prop.- Sri Motilal Jain, S/o-Sri Kancilal Jain, S.T. Road, Badarpur, Karimganj	01/2001	28/02/2002	01/03/2016 01/03/2017 01/03/2018	1	2	100000

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Sl. No	Owner's Name & Address	Licence Number	Licence validity	Licence fee due on	Number of annual licence fee due at pre revised rate (at the rate ₹ 20,000)	Number of annual licence fee due at revised rate (at the rate ₹ 40,000)	Amount due (in ₹)
29	M/S Willsons Transport Corporations, Prop-Rana Saidur Zaman, S/o-Rahman Ali, Near Shakti Tyres Jawaharnagar, Beltola, Guwahati	02/2001	28/02/2005	01/03/2016 01/03/2017 01/03/2018	1	2	100000
30	M/S P.K. Roadways, Prop.- Sri Pradip Kr. Gupta S/o-Sri Daya Chand Gupta, Lalmati, Beltola, Guwahati	01/2002	31/12/2010	01/01/2016 01/01/2017 01/01/2018	1	2	100000
31	M/S North East Lakhi Transport, Prop-Sri Dhruba Talukdar, 2 No Mathgharia, Noonmati, Guwahati	02/2002	30/04/2007	01/05/2015 01/05/2016 01/05/2017	2	1	80000
32	Shri Jayanta Borah, S/o (Lt.) Chikun Borah, Dekongaon, Sonitpur, Assam	01/2005	01/06/2006	02/06/2015 02/06/2016 02/06/2017	2	1	80000
33	M/S AMB Transport, NH-37, Kamakhya K. Building, Beltola, Guwahati, Assam	01/2008	31/08/2009	01/09/2015 01/09/2016 01/09/2017	2	1	80000
34	M/S Speed Express, Hotel Bilash Complex, G.S. Road, Ulubari, Guwahati	02/2009	31/08/2013	01/09/2015 01/09/2016 01/09/2017	2	1	80000
35	M/S Hills Transport, Prop.-Sujoy Hasnu & Dibosh Bathari, Haflong, Dima Hasao	01/2011	24/06/2014	25/06/2015 25/06/2016 25/06/2017	2	1	80000
36	Sri Binanda Baruah, S/o (Lt.) S. Baruah, Jhanji Dist.- Sivasagar, Assam, T.A- BKB Colony, Guwahati University Campus, Guwahati	01/2012	31/07/2013	01/08/2015 01/08/2016 01/08/2017	2	1	80000
37	Sri Hrishikesh Ray, S/o (Lt.) Balen Ch. Ray, Vill & P.O.- Dhaligaon, Bongaigaon	03/2013	07/01/2014	08/01/2016 08/01/2017 08/01/2018	1	2	100000
Total					53	50	30,60,000

Appendix 18

(Reference Paragraph 4.4.5)

List of Agent Licence (Passenger) with expired validity

(Position upto March 2015 featured in para 4.2.11 of the Audit Report (Revenue Sector) for the year 2015-16)

Sl. No	District	Owner's Name & Address	Licence Number	Licence validity	Licence fee due on	Number of annual licence fee due at pre revised rate (at the rate ₹ 10,000)	Number of annual licence fee due at revised rate (at the rate ₹ 20,000)	Amount (in ₹)
1	Kamrup	Debabrata Saha M/s Assam Valley Travels (P) Ltd. Paltan Bazar, Guwahati	A/L-09/1992	30/10/2016	31/10/2017	0	1	20,000
2	Karbi-Anglong	Jonathan Ingti Kathar S/o- B.L.Kathar ,Tika Hills Karbi-Anglong	A/L-04/1993	30/04/2014	01/05/2015 01/05/2016 01/05/2017	2	1	40,000
3	Karbi-Anglong	Mrs.Sibani Jamunpi W/o Late Rajesh Ronphang Vill-Panbari, P.O & P.S-Baithalangso, Karbi-Anglong	A/L-07/2008	23/12/2017	24/12/2017	0	1	20,000
4	Nagaon	M/s Kachua Travels Prop:-Md. Abdul Rahim Vill- Gerjaipam, P.O-Kachua, Dist- Nagaon	A/L-04/1999	28/02/2017	01/03/2017 01/03/2018	0	2	40,000
5	Nagaon	Md. Anwar Wahid, S/o Late Abu Nasar Wahid, Maniram Dewan Road, Nagaon, Assam	A/L-11/2000	30/10/2017	31/10/2017	0	1	20,000
6	Nagaon	Sri Padma Kanta Borah, S/o Jadu Ram Borah, Kathiatali, Nagaon	A/L-02/2006	08/11/2017	09/11/2017	0	1	20,000
7	Nagaon	Sri Naresh Debnath, S/o Late Chand Debnath, P.O - Gozaipam, P.S- Kochua Tiniali, Dist- Nagaon	A/L-03/2012	09/04/2017	10/04/2017	0	1	20,000
8	Nagaon	Md. Nazrul Haque, , S/o Late Abdul Mazid, Farmarpur, Kharikhana, P.S-Lanka Dist- Nagaon	A/L-01/2017	12/02/2018	13/02/2018	0	1	20,000

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Sl. No	District	Owner's Name & Address	Licence Number	Licence validity	Licence fee due on	Number of annual licence fee due at pre revised rate (at the rate ₹ 10,000)	Number of annual licence fee due at revised rate (at the rate ₹ 20,000)	Amount (in ₹)
9	Nagaon	M/s Bishnu Travels, Prop. Sri Mohit Bordoloi, S/o Late Keshab Bordoloi, Kathiatoli, Nagaon, Assam	A/L-11/2003	30/09/2015	01/10/2015 01/10/2016 01/10/2017	2	1	40,000
10	N.C.Hills	Sri Debductta Naiding, S/o Sri Digen Naiding, 29 Kilo Umrangshu, N.C.Hills, Assam	A/L-06/1997	31/03/2015	01/04/2015 01/04/2016 01/04/2017	2	1	40,000
11	N.C.Hills	Sri Biswajit Langthasa, S/o Sri Birat Langthasa, Hatangajao, Dima Hasao, Dist- Halflong.	A/L-08/2013	08/08/2016	09/08/2016 09/08/2017	1	1	30,000
12	N.C.Hills	Sri Amlesh Langthasa, S/o Sri Digendra Langthasa, Vill- Rangpur P.O- Harangajao, Dima Hasao	A/L-06/2014	16/12/2015	17/12/2015 17/12/2016 17/12/2017	2	1	40,000
13	Goalpara	Md. Ashadulla, M/s- Rahul Travels, S/o Late Mahiuddin Ahmed, Nayapara, Goalpara, Assam.	A/L-06/1996	30/11/2015	01/12/2015 01/12/2016 01/12/2017	2	1	40,000
14	Goalpara	Raushan Ali, Prop. M/s- Ratul Travels, S/o Zamalur Rahman Krishnai, Goalpara, Assam.	A/L-01/2010	31/12/2017	01/01/2018	0	1	20,000
15	Goalpara	Sri Nitai Roy, S/o Dharmeswar Roy, Solmari, Goalpara, Assam	A/L-02/2011	03/02/2018	04/02/2018	0	1	20,000
16	Sonitpur	Md. Afroj Hussain, S/o Late M.A Munnaf M/s Seven Sister Safari, Tezpur, Sonitpur.	A/L-10/2003	30/09/2015	01/10/2015 01/10/2016 01/10/2017	2	1	40,000
17	Sonitpur	Md. Manuwar Hussain, S/o Late Abdul Aziz, Jenkins Road Tezpur, Sonitpur, Assam.	A/L-01/2009	28/02/2018	01/03/2018	0	1	20,000

Sl. No	District	Owner's Name & Address	Licence Number	Licence validity	Licence fee due on	Number of annual licence fee due at pre revised rate (at the rate ₹ 10,000)	Number of annual licence fee due at revised rate (at the rate ₹ 20,000)	Amount (in ₹)
18	Barpeta	Jyoti Retail Society Vill & P.O- Bhairaguri , P.S & Dist- Barpeta, Assam.	A/L-08/2008	06/01/2013	07/01/2016 07/01/2017 07/01/2018	1	2	50,000
19	Cachar	Sri Ashim Kr. Roy , S/o Late Nripendra Nath Roy, Club Road, Silchar.	A/L-03/2008	28/07/2013	29/07/2015 29/07/2016 29/07/2017	2	1	40,000
20	Cachar	Sri Krishna Das, S/o Late Kalachand Das, Katigorah, Cachar.	A/L-15/2009	29/12/2014	30/12/2015 30/12/2016 30/12/2017	1	2	50,000
21	Cachar	Sri Iroz Ahmed Laskar S/o Ravi Laskar, Tarani Road, Rangirkhari, Silchar, Cachar.	A/L-04/2013	30/06/2015	01/07/2015 01/07/2016 01/07/2017	2	1	40,000
22	Cachar	Sri Sabasachi Nath Mazumder, S/o Srinibash Nath Mazumder, Shyam Sunder Sarani , Sonai Road, Silchar.	A/L-05/2013	30/06/2014	01/07/2015 01/07/2016 01/07/2017	2	1	40,000
23	Cachar	Sri Shibender Roy , S/o Late Ram Dulal Roy , Shyam Sunder Sarani , Sonai Road, Silchar.	A/L- 06/07/2013	30/06/2014	01/07/2015 01/07/2016 01/07/2017	2	1	40,000
24	Dhemaji	M/s Himalaya Ticket Counter & Parking Association, Silapathar Town, Ward No.1, Silapathar, Dhemaji, Assam	A/L-01/2013	22/02/2016	23/02/2016 23/02/2017 23/02/2018	1	2	50,000
25	Dhemaji	Sri Kula Chetia, S/o Bagha Chutia, Vill-Pukia, P.O-Sissiborgaon, P.S- Silapathar, Dhemaji.	A/L-02/2014	15/09/2015	16/09/2015 16/09/2016 16/09/2017	2	1	40,000
26	Dhemaji	Sri Sanswarang Basumatary, S/o Late Sarjan Basumatary, Vill-Manikpur, P.O-Simen Chapori, Dhemaji.	A/L-04/2014	12/11/2016	13/11/2016 13/11/2017	1	1	30,000
27	Dhemaji	Sri Lakhi Kanta Doley, S/o Late Manik Ch/ Doley, Silapathar, Khangam Nagar, Dist- Dhemaji.	A/L- 03/2015/STA	26/02/2017	27/02/2017 27/02/2018	0	2	40,000

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Sl. No	District	Owner's Name & Address	Licence Number	Licence validity	Licence fee due on	Number of annual licence fee due at pre revised rate (at the rate ₹ 10,000)	Number of annual licence fee due at revised rate (at the rate ₹ 20,000)	Amount (in ₹)
28	Dhemaji	M/s Tourist Taxi Management Committee, Secretary Nityananda Kaman, S/o Late Bhuben Ch. Kaman, Vill- Gogamukh Chariali, Dist- Dhemaji, Assam.	A/L-04/2015/STA	01/03/2018	02/03/2018	0	1	20,000
29	Karimganj	Md. Sirajuddin, S/o Late Yakub Ali, Dighirpar , Badarpur, Karimganj.	A/L-01/2004	31/12/2015	01/01/2016 01/01/2017 01/01/2018	1	2	50,000
30	Karimganj	Md. Badrul Haque, S/o Md.Monajur Ali, Behardola, Lilachita, Karimganj	A/L - 14/2009	04/12/2014	05/12/2015 05/12/2016 05/12/2017	2	1	40,000
31	Karimganj	Borak Valley Travells Agency, Md. Abdul Haque, S/o Late Isbar Ali, Vill-Marzad Kandi Tiniali, Dist:- Karimganj	A/L-03/2011	17/03/2013	18/03/2016 18/03/2017 18/03/2018	1	2	50,000
Total						31	38	10,70,000

Appendix 19

(Reference: Paragraph 4.5.4)

Statement showing short realisation of royalty on minor mineral extracted from Patta land

Sl. No.	Name of the Division	DFO's order No. and date	Type of Minor Mineral	Quantity (in cum.)	Date of payment of royalty	Amount realised ²¹ (in ₹)	Amount to be realised (in ₹)	Amount short realised (in ₹)
1.	DFO, Nagaon	FNGT/B/P.P Land/Brick Earth/2019/2253-59 dtd: 06.03.2019	Brick Earth	3,000	06.03.2019	90,000	1,35,000	45,000
		FNGT/B/P.P Land/Brick Earth/2018/15-16 dtd: 01.01.2019	Brick Earth	1,000	28.12.2018	30,000	45,000	15,000
		FNGT/B/P.P Land/Brick Earth/2018/13755-56 dtd: 29.12.2018	Brick Earth	5,000	28.12.2018	1,50,000	2,25,000	75,000
		FNGT/B/P.P Land/Brick Earth/2019/2332-33 dtd: 08.03.2019	Brick Earth	500	06.03.2019	15,000	22,500	7,500
		FNGT/B/P.P Land/Brick Earth/2019/1966-67 dtd: 06.03.2019	Brick Earth	1,000	04.03.2019	30,000	45,000	15,000
		FNGT/B/P.P Land/Brick Earth/2019/1881-82 dtd: 04.03.2019	Brick Earth	3,000	28.02.2019	90,000	1,35,000	45,000
		FNGT/B/P.P Land/Brick Earth/2019/1883-84 dtd: 04.03.2019	Brick Earth	3,000	02.03.2019	90,000	1,35,000	45,000
		FNGT/B/P.P Land/Brick Earth/2019/2516-17 dtd: 14.03.2019	Brick Earth	2,000	07.03.2019	60,000	90,000	30,000
		FNGT/B/P.P Land/Brick Earth/2019/1877-78 dtd: 04.03.2019	Brick Earth	3,000	02.03.2019	90,000	1,35,000	45,000
		FNGT/B/P.P Land/Brick Earth/2019/1879-80 dtd: 04.03.2019	Brick Earth	3,000	28.02.2019	90,000	1,35,000	45,000
		FNGT/B/P.P Land/Brick Earth/2019/2514-15 dtd: 14.03.2019	Brick Earth	900	07.03.2019	27,000	40,500	13,500
2.	DFO, Karbi Anglong East Division	B/KAE/Mining Permit/2013-14/3041-44 dtd: 09.01.2019	Stone	500	30.01.2019	1,03,572	1,50,000	46,428
		B/KAE/Mining Permit/2018-19/3355-58 dtd: 25.02.2019	Stone	875	16.02.2019	1,83,625	2,62,500	78,875
		B/KAE/Mining Permit/2018-19/ 3348-51 dtd: 25.02.2019	Stone	875	16.02.2019	1,81,250	262,500	81,250
		B/KAE/Mining Permit/2013-14/1738-41 dtd: 20.09.2018	Stone	500	28.02.2019	1,25,000	1,50,000	25,000
			Stone	500	16.05.2019	1,25,000	1,50,000	25,000
		B/KAE/Mining Permit/1921-24/3041-44 dtd: 03.10.2018	Stone	3,000	09.01.2019	6,15,000	9,00,000	2,85,000
			Stone	3,000	30.03.2019	6,15,000	9,00,000	2,85,000
Stone	2,500	09.01.2019	5,12,502	7,50,000	2,37,498			

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Sl. No.	Name of the Division	DFO's order No. and date	Type of Minor Mineral	Quantity (in cum.)	Date of payment of royalty	Amount realised ²¹ (in ₹)	Amount to be realised (in ₹)	Amount short realised (in ₹)
		B/KAE/Mining Permit/2013-14/1933-36 dtd: 03.10.2018	Stone	2,500	30.03.2019	5,12,502	7,50,000	2,37,498
		B/KAE/Mining Permit/2013-14/1927-30 dtd: 03.10.2018	Stone	5,214	09.01.2019	10,47,500	15,64,200	5,16,700
			Stone	5,214	30.03.2019	10,47,500	15,64,200	5,16,700
3.	DFO, Chirang	B/CRD/Permit/1920-21 dt-13.03.2019	Sand	200	12.03.2019	28,000	42,000	14,000
		B/CRD/Permit/4996-97 dt-21.11.2018	Sand Gravel	100	16.11.2018	16,400	24,600	8,200
		B/CRD/Permit/678-68 dt-08.2.2019	Boulder	300	06.02.2019	60,000	90,000	30,000
		B/CRD/Permit/5093-94 dt- 26.11.2018	Sand Gravel	500	29.10.2018	82,000	1,23,000	41,000
		B/CRD/Permit/5314-15 dt- 12.12.2018	Sand Gravel	500	26.11.2018	82,000	1,23,000	41,000
		B/CRD/Permit/4944-45 dt- 17.01.2019	Sand Gravel	500	11.12.2018	82,000	1,23,000	41,000
		B/CRD/Permit/730-31 dt- 07.02.2019	Sand Gravel	500	14.01.2019	82,000	1,23,000	41,000
		B/CRD/Permit/2044-45 dt- 20.02.2019	Sand Gravel	500	01.02.2019	82,000	1,23,000	41,000
		B/CRD/Permit/1534-35 dt- 06.03.2019	Sand Gravel	500	16.02.2019	82,000	1,23,000	41,000
		B/CRD/Permit/1941-42 dt- 14.03.2019	Sand Gravel	500	05.03.2019	82,000	1,23,000	41,000
		B/CRD/Permit/2157-58 dt- 26.03.2019	Sand Gravel	500	13.03.2019	82,000	1,23,000	41,000
		B/CRD/Permit/2093-94 dt- 25.03.2019	Sand Gravel	500	19.03.2019	82,000	1,23,000	41,000
			Sand	150	19.03.2019	21,000	31,500	10,500
	B/CRD/Permit/827-28 dt- 11.02.2019	Sand Gravel	500	07.02.2019	82,000	1,23,000	41,000	
		Sand	100	07.02.2019	14,000	21,000	7,000	
Total						67,89,851	99,85,500	31,95,649

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Name of minor minerals	Amount to be realised (in ₹) (per cum)	Royalty realised at the rate (in ₹) (per cum)
Earth	45	30
Sand	210	140
Gravel	300	200
Sand Gravel	246	164

Appendix 20
(Reference: Paragraph 4.5.5)
Statement showing short realisation of forest royalty

Sl. No.	Name of MCA	Name of Divisions	Name of MC Holder	Date of commencement of MC	Period of Settlement (in years)	Quarterly Settled Value from 1 st Kist to 12 th Kist	Enhanced rate to be realise after completion of three Years (₹)	Effective Date of enhanced rate after completion of three years	No. Kist (Quarterly/Half-yearly)/ Amount of Money of royalty (₹) paid	Difference amount of Kist money to be realised (₹)
1	Champa river No-2	DFO, Chirang	Sri Kabul Basumatary	20.08.2015	7	1,95,542	2,44,428	20.08.2018	13 th & 14 th – 3,91,084	97,772
2	Champa river No-1		Sri Chakramani Mushahary	20.08.2015	7	1,35,590	1,69,487	20.08.2018	13 th & 14 th 2,71,180	67,794
3	Taklai S&G MCA		Sri Promotesh Narzary	21.03.2016	7	1,67,915	2,09,894	20.03.2019	13 th -1,67,915	41,979
4	Kanamakra S&G		Sri Samlai Narzary	20.09.2015	7	3,39,304	4,24,130	20.08.2018	13 th to 15 th -10,17,912	2,54,478
5	Ashapuka S&G		Sri Bhaben Basumatary	15.11.2015	7	3,28,608	4,10,760	15.11.2018	13 th to 16 th -13,14,432	3,28,608
6	Kanamakra S&G No-2		Sri Surajit Brahma	19.10.2015	7	1,60,822	2,01,027	20.10.2018	13 th to 15 th -4,82,466	1,20,615
7	Champa river No-5		Sri Narza Basumatary	9.11.2015	7	1,80,472	2,25,590	10.11.2018	13 th -1,80,472	45,118
8	Champa river No-3		Sri Phanendra Brahma	17.11.2015	7	1,80,645	2,25,806	15.11.2018	13 th & 14 th -3,61,290	90,322
9	Borjuri Stone	DFO, KA, East	Sri Jon Sing Engti	08.12.2015	7	20,143	25,178	08.12.2018	13 th to 15 th – 60,429	15,105
10	Balijuri Stone		Sri Jon Sing Engti	08.12.2015	7	20,143	25,178	08.12.2018	13 th -20,143	5,035
11	Hawailangso Stone		Sri Lal Bahadur Chauhan	17.03.2016	7	54,286	67,858	17.03.2019	7 th – 54,286 (Half yearly)	13,572
12	Shivasthan Stone		Sri Jon Sing Engti	08.12.2015	7	20,143	25,178	08.12.2018	13 th to 15 th – 60,429	15,105
13	Nepalijuri Stone		Sri Jon Sing Engti	08.12.2015	7	20,143	25,178	08.12.2018	13 th to 16 th – 80,572	20,140
14	Kangthilangso Stone		Sri Lunsing Teron	26.11.2015	7	25,000	31,250	26.11.2018	13 th to 21 st - 2,25,000	56,250
Total										11,71,893

Appendix 21

(Reference Paragraph: 4.5.5)

Statement showing potential loss of forest royalty

Sl. No.	Name of MCA	Name of Divisions	Name of MC Holder	Date of commencement of MC	Period of Settlement (in years)	Pre-revised rate per Quarter/ Half-yearly	Effective Date of enhanced rate after completion of three years	No. and Amount of Kist Money of royalty (₹) payable	If, amount of Kist Money realise at pre-revised rate (₹)	Potential loss of forest royalty (₹)
1	Champa river No-2	DFO, Chirang	Sri Kabul Basumatary	20.08.2015	7	1,95,542	20.08.2018	15 th - to 24 th 24,44,280	19,55,420	4,88,860
							20.08.2021	25 th to 28 th – 12,22,140	7,82,168	4,39,972
2	Champa river No-1		Sri Chakramani Mushahary	20.08.2015	7	1,35,590	20.08.2018	15 th to 24 th - 16,94,870	13,55,900	3,38,970
							20.08.2021	25 th to 28 th – 8,47,436	5,42,360	3,05,076
3	Taklai S&G MCA		Sri Promotesh Narzary	21.03.2016	7	1,67,915	20.03.2019	14 th to 24 th - 23,08,834	18,47,065	4,61,769
							20.3.2022	25 th to 28 th – 10,49,512	6,71,660	3,77,852
4	Kanamakra S&G		Sri Samlai Narzary	20.09.2015	7	3,39,304	20.08.2018	16 th to 24 th - 38,17,170	30,53,736	7,63,434
							20.08.2021	25 th to 28 th – 21,20,652	13,57,216	7,63,436
5	Ashapuka S&G		Sri Bhaben Basumatary	15.11.2015	7	3,28,608	15.11.2018	17 th to 24 th - 32,86,080	26,28,864	6,57,216
							15.11.2021	25 th to 28 th – 20,53,800	13,14,432	7,39,368
6	Kanamakra S&G No-2	Sri Surajit Brahma	19.10.2015	7	1,60,822	20.10.2018	16 th to 24 th - 18,09,243	14,47,398	3,61,845	
						20.10.2021	25 th to 28 th - 10,05,132	6,43,288	3,61,844	
7	Champa river No-5	Sri Narza Basumatary	9.11.2015	7	1,80,472	10.11.2018	14 th to 24 th - 24,81,490	19,85,192	4,96,298	
						10.11.2021	25 th to 28 th - 11,27,952	7,21,888	4,06,064	
8	Champa river No-3	Sri Phanendra Brahma	17.11.2015	7	1,80,645	15.11.2018	15 th to 24 th - 22,58,060	18,06,450	4,51,610	
						15.11.2021	25 th to 28 th – 11,29,032	7,22,580	4,06,452	

Sl. No.	Name of MCA	Name of Divisions	Name of MC Holder	Date of commencement of MC	Period of Settlement (in years)	Pre-revised rate per Quarter/ Half-yearly	Effective Date of enhanced rate after completion of three years	No. and Amount of Kist Money of royalty (₹) payable	If, amount of Kist Money realise at pre-revised rate (₹)	Potential loss of forest royalty (₹)	
9	Borjuri Stone	DFO, KA, East	Sri Jon Sing Engti	08.12.2015	7	20,143	08.12.2018	16 th to 24 th – 2,26,602	1,81,287	45,315	
							08.12.2021	25 th to 28 th – 1,25,892	80,572	45,320	
10	Balijuri Stone		Sri Jon Sing Engti	08.12.2015	7	20,143	08.12.2018	14 th to 24 th – 2,76,958	2,21,573	55,385	
							08.12.2021	25 th to 28 th – 1,25,892	80,572	45,320	
11	Hawailangso Stone		Sri Lal Bahadur Chauhan	17.03.2016	7	54,286	17.03.2019	8 th to 12 th – 3,39,290 (Half yearly)	2,71,430	67,860	
							17.03.2022	13 th & 14 th – 1,69,646 (Half yearly)	1,08,572	61,074	
12	Shivasthan Stone		Sri Jon Sing Engti	08.12.2015	7	20,143	08.12.2018	16 th to 24 th – 2,26,602	1,81,287	45,315	
							08.12.2018	25 th to 28 th – 1,25,892	80,572	45,320	
13	Nepalijuri Stone		Sri Jon Sing Engti	08.12.2015	7	20,143	08.12.2018	17 th to 24 th – 2,01,424	1,61,144	40,280	
							08.12.2021	25 th to 28 th – 1,25,892	80,572	45,320	
14	Kangthilangso Stone		Sri Lusing Teron	26.11.2015	7	25,000	26.11.2018	22 nd to 24 th – 93,750	75,000	18,750	
							26.11.2021	25 th to 28 th – 1,56,252	1,00,000	56,252	
Total									84,36,738	84,36,738	
<i>As per Appendix 20</i>									<i>11,71,893</i>	<i>11,71,893</i>	
Grand Total									96,08,631	96,08,631	

