



SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थं सत्यनिष्ठा
Dedicated to Truth in Public Interest

**Compliance Audit Report of the
Comptroller and Auditor General of India on
Economic and Revenue Sectors
for the year ended 31 March 2023**



**Government of Madhya Pradesh
Report No. 6 of 2025
(Compliance Audit - Civil)**

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TABLE OF CONTENTS

Paragraph	Particulars	Page
	Preface	iii
	Executive Summary	v
CHAPTER I: GENERAL		
1.1	About this Report	1
1.2	Profile of Departments under audit jurisdiction	1
1.2.1	Expenditure of Departments	1
1.2.2	Receipts of Departments	3
1.3	Office of the Principal Accountant General (Audit-II)	3
1.4	Authority for Audit	4
1.5	Planning and Conduct of Audit	4
1.6	Response of Departments to audit findings	5
1.7	Acknowledgement	8
CHAPTER II: NARMADA VALLEY DEVELOPMENT DEPARTMENT		
2.1	Compliance Audit on “Execution of Micro Irrigation Projects by Narmada Valley Development Authority”	9
2.2	Irregular payment of ₹ 7.30 crore towards price adjustment after the date of completion of work	40
2.3	Undue benefit of ₹ 59.04 crore to the contractors	41
CHAPTER III: MINERAL RESOURCES DEPARTMENT		
3.1	Compliance Audit on “Assessment and reporting of anticipated Royalty in Mining lease, quarry lease and trade quarry (sand) for determination of Stamp Duty and Registration fees in Madhya Pradesh”	45
CHAPTER IV: AUDIT PARAGRAPHS PERTAINING TO VARIOUS DEPARTMENTS		
4.1	Incorrect determination of turnover resulting in short-levy of tax	59

4.2	Non/short levy of tax under Central Sales Tax Act	59
4.3	Non/short levy of Entry Tax	60
4.4	Short levy of tax due to application of incorrect rate	60
4.5	Allowance of Inadmissible Input Tax Rebate (ITR)	61
4.6	Incorrect deduction of work executed by Contractor	61
4.7	Determination of incorrect market value	62
4.8	Short realisation of Stamp Duty, Registration fee and Panchayat Fee due to irregular reductions/exemptions	63
4.9	Short Levy of Stamp Duty and Registration Fees due to misclassification of instruments	66
4.10	Short levy of Stamp Duty on development agreements	69
4.11	Excess payment due to adoption of incorrect base index	70
4.12	Excess payment due to adoption of incorrect date of base index for calculating price adjustment	74
4.13	Non-realisation of charges towards excavated hard rock resulted in short/non recovery of ₹ 3.76 crore	75
4.14	Excess payment due to inflated measurements	77
4.15	Excess payment due to adoption of incorrect rate for execution of additional work	78
4.16	Non-realisation of electricity duty on the auxiliary consumption of electricity - ₹ 12.09 crore	80
4.17	Non-levy of electricity duty of ₹ 1.02 crore	81
APPENDICES		85
Glossary of Abbreviations		187

PREFACE

This Report of the Comptroller and Auditor General of India for the year ended 31 March 2023 has been prepared for submission to the Governor of Madhya Pradesh under Article 151 of the Constitution of India for being laid before the State Legislature.

The Report contains significant results of Compliance Audit of the five Departments of the Government of Madhya Pradesh viz., Narmada Valley Development Department, Mineral Resources Department, Water Resources Department, Commercial Tax Department (Registration and Stamps), Commercial Tax Department (VAT) and Energy Department. Audit has been conducted under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The instances mentioned in this Report are those, which came to notice in the course of test audit for the period 2022-23 as well as those which came to notice in earlier years but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2022-23 have also been included, wherever necessary.

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

Executive Summary

Executive Summary

I GENERAL

This Report of the Comptroller and Auditor General of India contains observations arising out of the audit of receipts and refunds accounts and expenditure accounts of those Departments (other than State Public Sector Undertakings) which are under the audit jurisdiction of the Office of the Principal Accountant General (Audit-II), Madhya Pradesh, Bhopal.

The Report features findings on Compliance Audit of two Departments (Chapter II: Narmada Valley Development Department and Chapter III: Mineral Resources Department) and 19 Audit Paragraphs (Chapters II and IV) of four departments (Narmada Valley Development Department, Water Resources Department, Commercial Tax Department (Registration and Stamps and VAT), and Energy Department).

Planning and Conduct of Audit

During the year 2022-23, the office of the Principal Accountant General (Audit-II), Bhopal conducted compliance audit of 314 units out of a total of 2,619 auditable units from amongst 28 Departments of Government of Madhya Pradesh.

(Paragraph 1.5)

Response of Departments to Audit Findings

Heads of Offices and their reporting authorities are required to respond to the observations contained in Inspection Reports and take appropriate corrective action.

As of 31 March 2023, a total of 6,334 Inspection Reports and 35,448 paragraphs pertaining to previous years were pending settlement.

(Paragraph 1.6.1)

Response of the Government to recommendation of the Public Accounts Committee (PAC)

Administrative Departments are required to submit Action Taken Notes (ATN) on the recommendations of the Public Accounts Committee (PAC) within six months from the date of receipt of the recommendations.

As of 31 March 2024, 271 ATNs in respect of 14 Departments pertaining to the Government of Madhya Pradesh were yet to be received.

(Paragraph 1.6.4)

Audit Findings

II NARMADA VALLEY DEVELOPMENT DEPARTMENT

The Detailed Project Reports prepared by the Department were not based on actual detailed survey. In the absence of actual survey data and inclusion of incorrect items, the estimates of the projects resulted in overestimation and excess provisioning.

(Paragraph 2.1.5.1)

Deficient designing resulted in less supply of water than required, impacting the availability of water in the command area of MIPs, thereby effectively reducing the command area by 19,671 ha.

(Paragraph 2.1.5.5)

The Benefit-Cost (BC) Ratio is calculated by dividing the total cash benefits of a project by its total cash costs. According to the guidelines for preparing DPRs of irrigation and multipurpose projects, the minimum BC Ratio required for approval is one in drought-prone areas and 1.5 in other areas. Audit observed that the Department did not include realistic annual O&M and power charges while computing the BC Ratio to justify the feasibility of the projects. This omission led to incorrect calculations for three MIPs (one in drought prone area and two in other areas), involving a total cost of ₹ 6,363.96 crore, rendering them financially unviable.

(Paragraph 2.1.5.6)

Out of 18 projects, one Micro Irrigation Project was completed within stipulated time, and two projects were in-progress as per stipulated period of completion. Out of the remaining 15 projects, eight projects were completed with delays of 15 to 41 months, and seven ongoing projects were running with delays of 17 to 34 months from the stipulated period of completion to the end date of the last extension granted. The Department did not levy penalty in respect of these 15 projects, despite delays on the part of the contractors as per terms of the agreements. After provisioning for delay of 17 weeks each for the years 2020 and 2021 on account of the COVID pandemic, the penalty for delay in completion of the projects works out to ₹ 818.14 crore.

(Paragraph 2.1.6.1)

Excess payment was made to the contractors on account of price adjustment of ₹ 85.76 crore due to adoption of incorrect base rate, incorrect linking factors, indices and incorrect consumer price indices for industrial workers.

(Paragraph 2.1.6.3)

Undue financial aid was extended to the contractors due to irregular release of Security Deposit to the tune of ₹ 387.49 crore *in lieu of* Bank Guarantees, violating contractual provisions.

(Paragraph 2.1.6.4)

Utilisation of lesser steel quantity than what was estimated, due to not considering the minimum thickness of pipeline as specified in IS code, resulted in undue benefit of ₹ 1,074.33 crore to the contractors.

(Paragraph 2.1.6.5)

Even though cost of feeder bay was included in the scope of work, and was to be borne by the contractors, the Department separately paid ₹ 4.52 crore to the Power Transmission Company as cost of feeder bay, resulting in excess payment of ₹ 4.52 crore.

(Paragraph 2.1.6.6)

Due to the increase in the lifting height of water from 110 m to 117 m without any recorded justification, the availability of water was significantly reduced. Consequently, the Pati MIP became largely infructuous, despite an expenditure of ₹ 109.01 crore.

(Paragraph 2.1.6.7)

A contractor was irregularly paid ₹ 7.30 crore towards price adjustment on Operation and Maintenance (O&M) after the stipulated date of completion, which was not admissible, resulting in excess payment and undue benefit to the contractor.

(Paragraph 2.2)

The execution of Sleemanabad Carrier Canal of Bargi Diversion Project from RD 104.00 km to 129.00 km was awarded (March 2008) on turn-key basis for ₹ 799.00 crore. The work, to be completed in 40 months, was still in progress (30 June 2023). Audit noticed that the EE, Narmada Development Division 5, Katni allowed undue benefit of ₹ 59.04 crore to the contractor on account of (i) awarding work of cement concrete grout blocks (₹ 13.24 crore) within the scope of the agreement to a new contractor, (ii) extra payment of ₹ 39.60 crore for excessive dewatering to the contractor under *Force Majeure* clause and (iii) non-recovery of amount of ₹ 6.20 crore paid towards restoration of road, which was to be borne by the contractor.

(Paragraph 2.3)

III MINERAL RESOURCES DEPARTMENT

Based on examination of 1,060 lease deeds registered between April 2020 and March 2023 under 20 District Mining Offices, Audit observed that in 68 lease deeds, the quantity of minerals was not correctly considered for determination of anticipated royalty for the purpose of Stamp Duty, Registration Fee. This resulted in underassessment of anticipated royalty by ₹ 163.77 crore having revenue impact of ₹ 4.76 crore on computation of Stamp Duty, Registration Fee and Cess.

(Para 3.1.4.1)

In 28 lease deeds, application of incorrect rate of royalty of minerals resulted in underassessment of anticipated royalty of ₹ 1,262.90 crore and consequent short realisation of Stamp Duty, Registration Fee and Cess of ₹ 48.50 crore.

(Para 3.1.4.2)

Audit of 121 registered lease deeds in seven DMOs, having lease period of 30 years or more (including extension of time) indicated that in 51 lease deeds (42 per cent), Stamp Duty of ₹ 36.60 crore was levied. In addition, a Cess of ₹ 3.66 crore was to be levied as required under rules, but the registering authority did not levy Cess in any of these lease deeds.

(Para 3.1.6.2)

IV AUDIT PARAGRAPHS PERTAINING TO VARIOUS DEPARTMENTS

Commercial Tax Department (VAT)

In 25 cases, the Assessing Authorities incorrectly assessed (June 2018 to September 2022) turnover of ₹ 82.31 crore for the period between 2016-17 and 2017-18 as against the actual turnover of ₹ 91.31 crore, as recorded in books of accounts and other relevant records. This resulted in short levy of tax amounting to ₹ 91.63 lakh.

(Paragraph 4.1)

In five cases assessed between June 2018 to October 2021 for the period between 2016-17 and 2017-18, 'C' forms in respect of interstate sale of ₹ 8.63 crore were not furnished. This resulted in non/short levy of tax of ₹ 53.41 lakh.

(Paragraph 4.2)

In 11 cases, assessed between May 2018 and August 2023 for the period between 2015-16 to 2017-18, Entry Tax amounting to ₹ 34.95 lakh on goods like iron & steel, machinery, oilseed etc., was either not levied or was short levied.

(Paragraph 4.3)

In six cases, assessed between September 2019 and July 2022 for the period between 2016-17 and 2017-18, the Assessing Authorities levied tax at incorrect rates on a total turnover of ₹ 3.42 crore, resulting in short levy of tax of ₹ 30.97 lakh.

(Paragraph 4.4)

In 14 cases, assessed between February 2018 and January 2022 for the period between 2015-16 and 2017-18, the Assessing Authority allowed inadmissible Input Tax Rebate of ₹ 26.43 lakh, resulting in under-assessment of tax to that extent.

(Paragraph 4.5)

Commercial Tax Department (Registration and Stamps)

Test check of records of 10 Sub Registrar offices indicated that 29 instruments were registered (April 2017 to March 2023) with value of ₹ 98.44 crore. However, as per the applicable market value guidelines, the actual value of these properties was ₹ 168.85 crore. The Sub Registrars, however, did not verify the property particulars provided in the submitted documents, nor referred these cases to the Collector of Stamps for determination of correct value of properties and duty leviable thereon. This oversight led to short levy of Registration Fee and Stamp Duty amounting to ₹ 8.73 crore.

(Paragraph 4.7)

Irregular reduction of Stamp Duty and Panchayat Fee and incorrect exemptions on Stamp Duty and Registration Fee resulted in short realisation of Government revenue amounting to ₹ 1.23 crore.

(Paragraph 4.8)

Three Sub Registrars, in four cases, applied incorrect rates of Stamp Duty on gift deeds resulting in short collection of revenue amounting to ₹ 74.08 lakh.

(Paragraph 4.9)

Water Resources Department

The Department adopted base index for the wrong month (May 2022 instead of March 2021) for the purpose of calculation of price adjustment for different items of construction materials, which resulted in excess payment of ₹ 16.40 crore.

(Paragraph 4.11)

There was undue financial aid to the contractor through excess payment of ₹ 2.46 crore on account of price adjustment due to adoption of incorrect date for the purpose of calculation of base rate. Following the audit observation, the Division recovered ₹ 1.92 crore from the contractor by forfeiting the Security Deposit.

(Paragraph 4.12)

The Divisions did not recover charges from two contractors for excavation of 2.94 lakh Cu. M. hard rock, which resulted in short/non-realisation of ₹ 3.76 crore.

(Paragraph 4.13)

There was excess payment amounting to ₹ 6.02 crore to the contractor due to inflated measurements and awarding of balance work before the date of taking final measurement of the original contract. Following the audit observation, the Division recovered ₹ 2.00 crore by forfeiting the Performance Security.

(Paragraph 4.14)

For development of additional culturable command area, the Department wrongly calculated the rates payable for the additional work. This resulted in excess payment of ₹ 1.63 crore to contractor.

(Paragraph 4.15)

Energy Department

Due to lapse by the Electrical Safety Wing of the Energy Department in verifying the electrical duty payable under the Act, the non-levy of duty on auxiliary consumption of electricity by the producers went undetected, leading to a revenue loss of ₹ 12.09 crore.

(Paragraph 4.16)

CHAPTER I

GENERAL

CHAPTER I: GENERAL

1.1 About this Report

This Report of the Comptroller and Auditor General of India (CAG) contains matters arising from the compliance audit of transactions for the financial year 2022-23 of those Departments of the Government of Madhya Pradesh, which are under audit jurisdiction of the Office of Accountant General (Audit-II), Madhya Pradesh, re-designated as Office of the Principal Accountant General (Audit-II), Madhya Pradesh, Bhopal from 13, June 2025.

The primary purpose of this Report is to bring to the notice of the State Legislature, significant results of audit. The findings of audit are expected to enable the Executive to take corrective action, to frame appropriate policies as well as to issue directives that will lead to improved financial management of organisations and contribute to better governance.

Compliance audit refers to the examination of transactions of the audited entities to ascertain whether provisions of the Constitution of India, applicable laws, rules and regulations and various orders and instructions issued by the competent authorities are being complied with.

This Chapter explains the planning and coverage of audit, response of departments and Government to audit findings/observations made during audit of transactions and follow-up action on previous Audit Reports.

1.2 Profile of Departments under audit jurisdiction

1.2.1 Expenditure of Departments

A summary of the expenditure incurred by the Departments of Government of Madhya Pradesh falling within the audit jurisdiction of this office, for the five year period from 2018-19 to 2022-23 is given in **Table 1.1** below:

Table 1.1: Summary of expenditure during 2018-19 to 2022-23

(₹ in crore)						
S.N.	Name of the Department	2018-19	2019-20	2020-21	2021-22	2022-23
1	Forest	2,437.90	1,993.88	2,503.52	2,506.70	2,998.80
2	Science and Technology	175.73	70.97	150.83	211.03	506.11
3	Environment	54.74	27.15	41.02	25.02	14.21
4	Tourism	170.53	155.40	100.95	211.28	271.37
5	Transport	82.31	85.50	90.24	58.07	97.44
6	Culture	230.07	147.73	146.64	168.10	313.46
7	Aviation	27.79	26.84	25.10	57.16	82.48
8	Religious Trusts and Endowments	189.06	55.08	39.20	46.19	87.54
9	Finance	12,280.90	12,288.40	15,010.41	18,142.57	19,974.76
10	Commercial Taxes	2,026.36	2,134.71	2291.69	1,685.45	1,868.99
11	Planning, Economics and Statistics	228.95	211.27	79.40	117.54	888.91

S.N.	Name of the Department	2018-19	2019-20	2020-21	2021-22	2022-23
12	Mineral Resources	684.01	740.64	760.55	775.81	1,861.13
13	Industrial Policy and Investment Promotion	767.22	850.43	895.30	1,951.79	2,438.41
14	Micro, Small and Medium Enterprises	780.85	817.98	483.50	781.89	1,042.21
15	Cottage and Rural Industry	191.84	121.60	92.09	89.06	91.10
16	Public Works	8,647.47	7,886.39	6,882.08	8,852.39	9,758.24
17	Public Health Engineering	2,530.04	2,990.54	4,499.13	9,703.64	7,720.34
18	Animal Husbandry and Dairying	858.44	987.64	849.76	914.03	1106.48
19	Farmers Welfare and Agriculture Development	9,746.26	15,021.02	13,542.61	15,388.93	19,221.28
20	Food, Civil Supplies and Consumer Protection	1,309.53	958.78	864.69	1,291.24	1,015.43
21	Fisherman Welfare and Fisheries Development (Fisheries)	73.22	80.08	112.46	156.17	121.02
22	Horticulture and Food Processing	1,371.63	617.2	406.98	463.13	288.23
23	Co-operation	1,625.75	501.41	581.99	1,711.23	841.21
24	Narmada Valley Development	3,144.72	3,224.97	5,031.95	4,776.21	7,611.30
25	Water Resources	6,681.26	7,182.45	6,251.08	6,603.61	6,665.43
26	Energy ¹	6.59	5.30	5.27	7.96	8.74
27	Public Assets Management ²	-	-	0.40	23.85	95.61
28	New and Renewable Energy	257.91	109.25	60.41	33.76	53.75
Total		56,581.08	59,292.61	61,799.25	76,753.81	87,043.98

(Source: Appropriation Accounts of Government of Madhya Pradesh for relevant years)

¹ Expenditure incurred by the MP Electricity Regulatory Commission (Autonomous Body).

² MP Public Assets Management Department was established in 2020-21.

1.2.2 Receipts of Departments

A summary of the receipts of the revenue generating Departments of Government of Madhya Pradesh falling within the audit jurisdiction of this office, for the five year period from 2018-19 to 2022-23 is given in **Table 1.2** below:

Table 1.2: Summary of Receipts during 2018-19 to 2022-23

(₹ in crore)						
S.N.	Name of the Department	2018-19	2019-20	2020-21	2021-22	2022-23
1	Forest	1,042.94	8,34.26	1,240.38	1,406.03	1,395.01
2	Transport	3,008.26	3,251.23	2,749.15	3,028.68	4,027.57
3	Commercial Taxes	43,231.83	48,103.44	46,896.71	56,646.19	62,882.25
4	Mineral Resources	3,933.56	4,320.22	4,557.28	6,180.67	7,360.07
5	Energy ³	6.06	7.06	12.15	9.50	8.60
6	Cottage and Rural Industry ⁴	4.84	13.18	5.83	2.98	3.57
7	Food, Civil Supplies and Consumer Protection ⁵	532.60	582.16	976.96	687.32	596.05
Total		51,760.09	56,277.29	56,438.46	67,961.37	76,273.12

(Source: Finance Accounts of Government of Madhya Pradesh for relevant years)

1.3 Office of the Principal Accountant General (Audit-II)

There are 55⁶ Departments functioning under the Government of Madhya Pradesh. These Departments are headed by Additional Chief Secretaries/ Principal Secretaries, who are assisted by Heads of the Departments and subordinate officers under them.

The Office of the Principal Accountant General (Audit-II), Madhya Pradesh, Bhopal conducts the audit of 28 out of the 55 Departments. Besides, it also audits 48 Public Sector Undertakings, three Autonomous Bodies and two Statutory Corporations.

³ Revenue collected by the MP Electricity Regulatory Commission (Autonomous Body).

⁴ Revenue collected by the MP Khadi and Gramodyog Board.

⁵ Revenue collected by the MP Warehousing and Logistic Corporation.

⁶ In these 55 Departments, Department of Commercial Tax, Registration and Stamps Department, State Excise Department, Goods and Services Tax Department, are treated as single Department, as all of them are functioning under the aegis of the Department of Commercial Tax for administrative purposes. Further audit of Happiness and Overseas Indian Departments are yet to be taken up by this office.

1.4 Authority for Audit

The CAG's authority for audit is derived from Articles 149 and 151 of the Constitution of India and CAG's (Duties, Powers and Conditions of Service) Act, 1971 (DPC Act). The CAG audits the Government Departments and Public Sector Enterprises as per the following provisions:



Principles and methodologies for various audits are prescribed in the Auditing Standards and the Regulations on Audit and Accounts, as well as guidelines, manuals and instructions issued by or on behalf of the CAG.

1.5 Planning and Conduct of Audit

During the year 2022-23, the office of the Principal Accountant General (Audit-II), Bhopal conducted compliance audit of 314 units out of a total of 2,619 auditable units amongst 28 Departments of Government of Madhya Pradesh. This Report features findings on two Subject Specific Compliance Audits (Chapters II and III) of two departments (pertaining to each Paragraph of Narmada Valley Development Department and Mineral Resources Department) and 19 Audit Paragraphs (Chapters II and IV) of four departments (pertaining to two paragraphs of Narmada Valley Development Department, five paragraphs of Water Resources Department, four paragraphs of Commercial Tax Department (Registration and Stamps), six paragraphs of Commercial Tax Department (VAT) and two paragraphs of Energy Department).

Compliance Audit is an independent assessment of whether a given subject matter (an activity, financial or non-financial transaction, information in respect of an entity or a group of entities) complies in all material respects with the applicable laws, rules, regulations, established codes, *etc.* and the general principles governing sound public financial management and the conduct of public officials.

The following flowchart depicts the process of Planning, conduct of audit and preparation of Audit Reports:

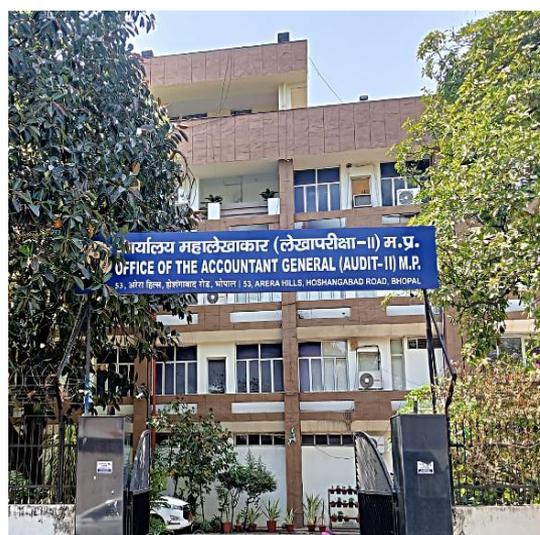
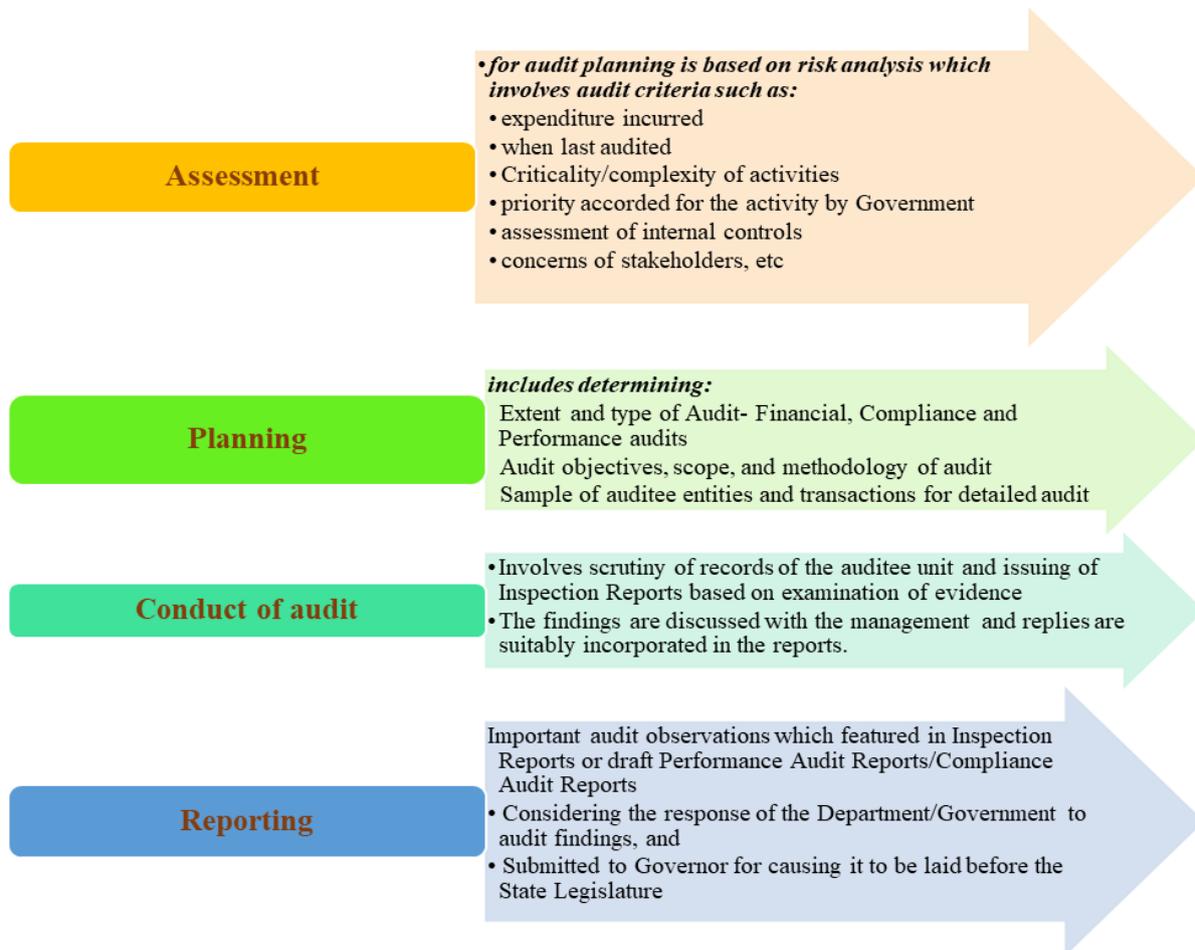


Figure-1.1: Audit Processes



After completion of compliance audit of each unit, an Inspection Report (IR) containing audit findings is issued to the Head of the unit with a request to furnish replies within six weeks of receipt of the IR. Whenever replies are received, audit findings are either settled or further action for compliance is advised. Significant audit observations pointed out in these IRs, which require attention at the highest level in the Government, are issued as draft paragraphs to the Government for their responses, before possible inclusion after due consideration of the responses, in the Audit Reports. In addition, draft Compliance Audits and Performance Audits on specific themes, topics or schemes are also issued to the Government for their responses, before possible inclusion in the Audit Reports. These Audit Reports are submitted to the Governor of Madhya Pradesh under Article 151(2) of the Constitution of India for causing them to be laid before the State Legislature.

1.6 Response of Departments to audit findings

1.6.1 Response to previous Inspection Reports

Heads of Offices and next higher authorities are required to respond to the observations contained in Inspection Reports (IRs) and take appropriate corrective action. Audit observations communicated in IRs are also discussed at periodical intervals in meetings at various levels by officers of the Principal Accountant General's Office with officers of the concerned Departments.

As of 31st March 2023, a total of 6,334 IRs containing 35,488 paragraphs pertaining to previous years were pending settlement as detailed in **Table 1.3** below:

Table 1.3: Details of outstanding IRs/ Paragraphs

Year	Number of IRs/Paragraphs pending settlement as of 31st March 2023	
	IRs	Paragraphs
2017-18 & earlier years	4,664	21,604
2018-19	589	3,709
2019-20	411	3,063
2020-21	114	1,296
2021-22	256	2,639
2022-23	300	3,177
Total	6,334	35,488

(Source: Records maintained by the office of the Principal Accountant General (Audit II), Bhopal)

Lack of action on IRs and audit paragraphs is fraught with the risk of perpetuating serious financial irregularities as pointed out in these reports. It may also result in dilution of internal controls in the governance process, inefficient and ineffective delivery of public goods/ services, fraud, corruption and loss to public exchequer. The State Government therefore needs to institute an appropriate mechanism to review and take expeditious action to address the concerns flagged in these IRs and audit paragraphs.

1.6.2 Response of Government/Departments to audit observations

All Departments are required to send their responses to draft Audit Paragraphs proposed for inclusion in the CAG's Audit Report within six weeks of their receipt. During the year 2022-23, two⁷ drafts of Subject Specific Compliance Audit and 19⁸ drafts Audit Paragraphs were forwarded to the Additional Chief Secretaries/ Principal Secretaries/ Secretaries of four Departments concerned, drawing their attention to the audit findings, and requesting them to send their response within six weeks. It was brought to their personal attention that these paragraphs were likely to be included in the Audit Report of the CAG of India, which would be placed before the State Legislature, and it would be desirable to include their comments/ responses to the audit findings. The responses of the Government, wherever received, have been appropriately incorporated in this Audit Report.

1.6.3 Response of Government to audit paragraphs that featured in earlier Audit Reports

Administrative Departments are required to submit Explanatory Notes on audit paragraphs and reviews included in Audit Reports, within three months from the date of laying of report to the State Legislature duly indicating action taken or proposed to be taken. For this purpose, the Departments are not required to wait for any notice or call from the Public Accounts Committee. Explanatory Notes were yet to be received from 10 Departments in respect of 57 Paragraphs/Performance Audit reviews that featured in the Audit Reports for the years 2013-14 to 2020-21 as detailed in **Table 1.4** below:

⁷ Two SSCAs pertaining to each of Narmada Valley Development Authority and Mineral Resources Department.

⁸ Two paragraphs of Narmada Valley Development Department, five paragraphs of Water Resources Department, four paragraphs of Commercial Tax Department (Registration and Stamps), six paragraphs of Commercial Tax Department (VAT) and two paragraphs of Energy Department.

Table 1.4: Pending Departmental replies on the paragraphs included in CAG's Audit Report

Year of Audit Report	Department	Departmental replies pending as of 31.03.2024	Date of presentation in the State Legislature	Due date for receipt of Departmental Replies
2013-14	Commercial Tax Department (State Excise)	3	22.07.2015	22.10.2015
2014-15	Forest Department	1	17.03.2016	16.06.2016
2015-16	Commercial Tax Department (State Excise)	7	24.03.2017	24.06.2017
2016-17	Commercial Tax Department (Registration and Stamps)	4	10.01.2019	10.04.2019
	Water Resource Department	3	10.01.2019	10.04.2019
2017-18	Water Resource Department	2	21.09.2020	21.12.2020
2018-19	Public Works Department	1	21.12.2021	20.03.2022
	Forest Department	1	15.09.2022	14.12.2022
	Water Resource Department	1	21.12.2021	21.03.2022
	Animal Husbandry and Dairying Department	1	21.12.2021	21.03.2022
2019-20	Public Works Department	2	15.09.2022	14.12.2022
	Public Works Department	16	08.02.2024	07.05.2024
	Mineral (Mining) Resources Department	3	22.09.2020	21.12.2020
	Commercial Tax Department (Registration and Stamps)	1	15.09.2022	15.12.2022
2020-21	Commercial Tax Department	3	13.03.2023	13.06.2023
	Mineral (Mining) Resources Department	1	13.03.2023	13.06.2023
	Culture Department	1	13.03.2023	13.06.2023
	Water Resource Department	1	13.03.2023	13.06.2023
	Horticulture and Food Processing Department	1	08.02.2024	07.05.2024
	Farmer Welfare and Agriculture Development Department	1	08.02.2024	07.05.2024
	Public Works Department	1	08.02.2024	07.05.2024
	Forest Department	1	08.02.2024	07.05.2024
	Public Health Engineering Department	1	08.02.2024	07.05.2024
	Total	57		

1.6.4 Response of Government to Recommendations of the Public Accounts Committee

Administrative Departments are required to submit Action Taken Notes (ATNs) on the recommendations of Public Accounts Committee (PAC) within six months from the date of receipt of such recommendations. As of 31st March 2024, 271 ATNs in respect of 14 Departments pertaining to the Government of Madhya Pradesh were yet to be received. Details are given in **Appendix 1.1**.

1.7 Acknowledgement

The office of the Principal Accountant General (Audit-II) Madhya Pradesh, Bhopal wishes to acknowledge the co-operation and assistance rendered by the concerned departments of the State Government.

CHAPTER II
NARMADA VALLEY
DEVELOPMENT
DEPARTMENT

CHAPTER II: NARMADA VALLEY DEVELOPMENT DEPARTMENT

2.1 Compliance Audit on “Execution of Micro Irrigation Projects by Narmada Valley Development Authority”

2.1.1 Introduction

The Narmada is the fifth longest-flowing river in India flowing through 12 Districts of Madhya Pradesh. The Narmada Water Disputes Tribunal (NWDT) was constituted (October 1969) according to provisions of Section 4 of the Inter State Water Disputes Act, 1956 to adjudicate upon the dispute regarding sharing of the Narmada water amongst the States of Madhya Pradesh, Maharashtra, Gujarat, and Rajasthan. The NWDT gave its final award in December 1979, considering 28 Million Acre Feet (MAF) of utilizable Narmada water, apportionment was done between the party States of Madhya Pradesh, Gujarat, Rajasthan, and Maharashtra as detailed in **Table 2.1** below:

Table 2.1: Status of State-wise distribution of water

Unit of Water/ States	Madhya Pradesh	Gujarat	Rajasthan	Maharashtra
(in MAF)	18.25	9	0.5	0.25
(in Million Cubic Meter)	22511.01	11101.32	616.74	308.37
Percentage of utilizable flow	65.18	32.14	1.79	0.89

(Source: Narmada Water Dispute Tribunal Award)

Surplus or deficit utilisable supplies in a water year⁹ were to be shared to the extent feasible by the party States in the same proportion as their allotted shares. The Award is subject to review after 45 years. As per the NWDT award¹⁰, the plan for utilisation of water is shown below:



⁹ Water Year: from 1 July to 30 June.

¹⁰ The Narmada Water Disputes Tribunal (NWDT) was constituted in October 1969 to adjudicate upon the dispute regarding sharing of the Narmada waters amongst the States of Madhya Pradesh, Maharashtra, Gujarat and Rajasthan. The NWDT gave its final award in December 1979. The Award is subject to review after 45 years.

Master plan for utilization of 24.08 MAF of Narmada Water through 31 Major, 441 medium and 1927 minor projects was prepared by GoMP in 1972. Narmada Valley Development Authority (NVDA) was constituted by the GoMP in July 1985 to prepare and formulate a perspective plan for utilization of the allotted share of Narmada Water in the State as per NWDT award as well as for the execution of various projects on the Narmada River. Utilisation of 18.25 MAF was planned (1978) through 23 Major, 135 Medium and 3000 Minor projects apart from proposal of industrial and domestic use. Further, in December 2003, Vision Documents 2012, 2015 and 2020 were prepared for completion of all the major projects by 2011-12, 2015 and 2021-22. There were slippages owing to slow progress of works and works remained incomplete¹¹.

The year-wise utilizable flow, share of utilizable flow and actual use in MAF by the State as per annual Water Account¹² (2020-21) is shown in **Table 2.2** below:

Table 2.2: Details of inflow, utilisable flow and actual use by the State

Water year	Total Inflow	Share of utilizable flow	Actual use	(Figures in Million Acre Feet)	
				Unutilised quantity	Percent use
2018-19	19.52	12.72	8.43	4.29	66.27
2019-20	57.24	37.31	9.12	28.19	24.44
2020-21	37.75	24.61	9.39	15.22	38.16

(Source: Water Accounts prepared by Narmada Control Authority. Water Account for 2021-22 not prepared by the Authority)

As detailed in the **Table 2.2** above, the State could use only 24 to 66 *per cent* of the allotted Narmada water during the years 2018-21. To utilise the allotted share of Narmada Water, the NVDA planned construction of the Micro Irrigation Projects (MIPs) from 2015-16 onwards.

The Madhya Pradesh State Water Policy 2003 underscores the need to align land use and levelling policies with water use strategies in order to ensure sustainable and efficient water resource management. In line with this policy, micro irrigation projects, such as drip and sprinkler systems, have been strategically planned to maximize the State's irrigation potential. These projects aim to bridge the gap between the potential irrigable area and the actual area irrigated, enhancing agricultural productivity, conserving water, and supporting the policy's goals of equitable distribution and environmental sustainability. By adopting micro irrigation, the state seeks to address water scarcity, particularly in regions with erratic rainfall, and promote inclusive development for farmers, including marginalized communities, through targeted subsidies and community participation.

In Micro Irrigation Projects, required water is lifted through pipe rising main¹³. It includes the construction of a pump house and rising main, piped distributary, distribution network and use of drip and sprinkler system and development of irrigation potential from the source of water

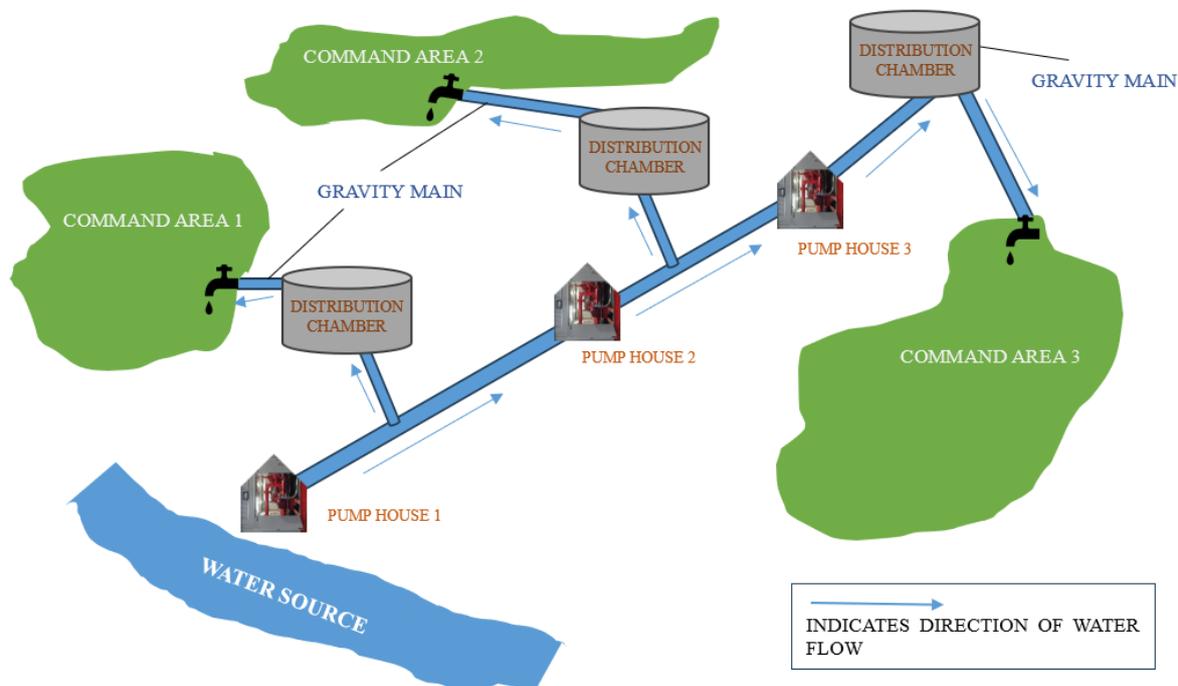
¹¹ Extract from Audit Report Economic (Non-PSU) Sector for the year ended 31 March 2012, Government of Madhya Pradesh.

¹² A "water account" for utilisable river flow, also known as water accounting, tracks the total river water inflow, its allocation and depletion across different uses (like irrigation and industry), any changes in water storage, and the net outflow from a river basin within a specific period, such as a hydrological year.

¹³ Rising main is the pipeline that carries water under pressure from the water source (e.g., a pump or reservoir) to the distribution network. It is typically installed vertically or with an upward slope to transport water to a higher elevation or to the point where it connects to the lateral pipes or emitters that deliver water to the crops.

to the outlet from where water is ready for delivery to the individual *Chak*¹⁴ through gravity mains¹⁵. Provision for outlets is also made to cater to the need for irrigation and domestic water usage. A schematic diagram of an MIP is given in the figure:

Figure 2.1: Schematic diagram of a Micro Irrigation Project



2.1.2 Funding Pattern

Apart from the State funds, MIPs under NVDA are also funded through Rural Infrastructure Development Fund¹⁶ (RIDF) with assistance from NABARD¹⁷, and Central Assistance through the State budget. Till the year 2022-23, an amount of ₹ 5,849.82 crore was received under the Rural Infrastructure Development Fund for 12 MIPs.

Year-wise details of allotment and expenditure of NVDA indicating trend of expenditure is given in the **Chart 2.1** below:

¹⁴ A "Chak" is that area of land on one side of a canal or below a tail, which would be commanded by a single outlet so situated that it would command the greatest possible area of land.

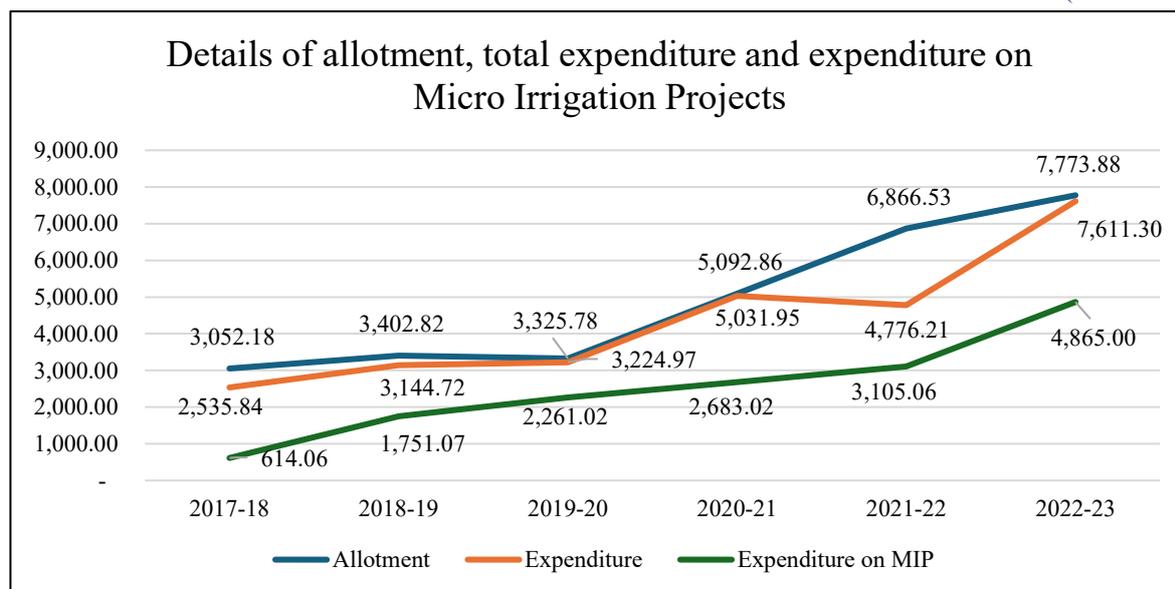
¹⁵ A gravity main in a micro irrigation project is a pipeline that uses gravitational force to deliver water from an elevated source (distribution chamber) to the irrigation network.

¹⁶ The RIDF was set up by the Government in 1995-96 for financing ongoing rural Infrastructure projects. The Fund is maintained by the National Bank for Agriculture and Rural Development (NABARD). The main objective of the Fund is to provide loans to State Governments and State-owned corporations to enable them to complete ongoing rural infrastructure projects.

¹⁷ National Bank for Agricultural and Rural Development

Chart 2.1: Trend of total expenditure and expenditure on MIPs

(₹ in crore)

*(Source: Detailed Appropriation accounts)*

It can be seen from the chart that MIPs constitute the single most important activity of NVDA and the share of expenditure on MIPs was increasing as compared to the increasing total expenditure of the Department year-by-years.

A total of 43 Micro Irrigation Projects (MIPs) were planned by NVDA between 2015-16 and 2022-23 to service 16.14 lakh ha (details in **Appendix 2.1**). Out of these, 36 MIPs¹⁸ were planned for utilization of 4691.34 MCM of water for irrigation (12.11 lakh ha), of which, 12 MIPs have been completed while 24 are at various stages of construction (as of December 2024). Seven MIPs were at an initial stage of planning.

2.1.3 Organisational Set-up

NVDA is headed by the Chairman¹⁹ and assisted by the Vice Chairman, at the Government level. The Vice Chairman is assisted by five members including Member (Engineering). The Member (Engineering) is assisted by four Chief Engineers at Indore, Jabalpur²⁰ and Sanawad as detailed in organization chart of NVDA given in **Appendix 2.2**. The Chief Engineers are further assisted by the Superintending Engineers and Executive Engineers at the field level for execution of MIPs.

2.1.4 Audit Scope, Criteria, Objectives and Methodology

The audit was conducted to ascertain whether planning, design and estimation of Micro Irrigation Projects were effective, execution of works was as per approved drawing and design and monitoring, and maintenance of MIPs was carried out as per norms.

¹⁸ As per the information provided by the Department

¹⁹ Also, the Chief Secretary of the State.

²⁰ At Jabalpur two Chief Engineers (Upper Narmada Zone (UNZ) and Rani Awanti Bai Lodhi Sagar (RABLS)) are posted.

Audit findings are based on the criteria derived from the Madhya Pradesh Works Department Manual, MP Financial Code and Specification for Irrigation works, Unified Schedule of Rates, Guidelines issued by Central Water Commission (CWC) and technical circulars and instructions issued by Water Resources Department (WRD) and NVDA. Besides, DPRs and terms and conditions of the agreements were also evaluated for benchmarking.

Audit of MIPs under NVDA was carried out through scrutiny of records relating to survey and investigation, feasibility study, preliminary estimation, acquisition of land (private, Government and forest), detailed project report, project work schedule budget proposals, allotment of funds, control function for resources (men, material, equipment, funds), management information system, achievements of irrigation potential created *etc.*

Eight completed (out of 12 completed MIPs) and 10 ongoing (out of 24 ongoing) MIPs were selected for detailed audit on the basis of stratified random sampling method. The objectives, criteria and methodology of the audit were discussed in the entry conference held on 22 June 2023 with the Member (Engineering) NVDA. An exit conference was held with the Department on 28 January 2025 to discuss the issues raised during audit. Views of the Department are incorporated suitably in the report.

Audit findings

As stated above, Audit test checked (February 2023 to December 2023) the records of the 18 MIPs (**Appendix 2.3**) having 4.91 lakh ha Culturable Command Area (CCA)²¹ which was 30.42 *per cent* of the total CCA of all the 43 MIPs being implemented by NVDA. The audit findings are discussed in detail in the succeeding paragraphs.

2.1.5 Planning

2.1.5.1 Survey and estimation for Micro Irrigation Projects

Preparation of accurate and realistic estimates for any project is necessary for its timely completion within the sanctioned cost. Estimate also provides the basis for assessing the reasonability of rates quoted by a contractor to ensure economy. The CWC Guidelines for Planning and Design of Piped Irrigation Network provide for collection of survey data and for incorporating survey data for planning of a piped irrigation system.

Thus, the department was to ensure that the detailed survey has been done before preparation of estimates for inviting the tenders.

In case of all the 18 MIPs, the Detailed Project Report prepared by the Department was not based on actual detailed survey. In the absence of actual survey data and inclusion of incorrect items, the estimates of the projects were inflated as detailed in the **Table 2.3** below:

Table 2.3: Inflated estimates in 18 selected works

S.N.	Item of work	Criteria	Observation
1	Overestimation of Rising Main	As per estimates, a total of 60,540.21 m of rising main pipes (of different diameters and lengths) was to be constructed for creating a command area of 47,000 ha in Nagalwadi MIP.	The contractor constructed a total of 49,721 m of rising main pipes, which achieved the targeted command area, thereby

²¹ Culturable Command Area is the area which can be irrigated from a scheme and is fit for cultivation.

S.N.	Item of work	Criteria	Observation
			indicating that there was deficient planning which resulted in overestimation and excess provisioning of 10819.21 m. This (being a turnkey contract where item rate measurement is not required) resulted in excess expenditure of ₹ 56.46 crore which was undue benefit to the contractor.
2	Varying per hectare cost for SCADA	Supervisory Control and data Acquisition (SCADA) is a system of software and hardware elements that allow monitoring gathering and processing of real-time data. It is widely used in MIPs to optimise water use.	On comparing per hectare cost of SCADA system among 17 MIPs, it was noticed that the per hectare cost varied from ₹ 200 per hectare to ₹ 8,000 per hectare. This indicates that the estimates were not correctly prepared.
3	Maintenance of Assets during construction period	As per provisions of USR 2017 (issued by WRD), the rates for completed items also include the cost of material, labour, workmanship, quality assurance measures, field/laboratory test, mix design, finishing, wastage, enabling work, loss on stocks, machinery, templates, tools and plants and other appliances etc., required for proper execution of work. It also covers provision for erection and removal of shuttering scaffolding and ladders, protection of work during construction such as erosion and falling materials and other causes.	In 17 MIPs, cost of ₹ 67.81 crore towards maintenance of assets during construction period was incorrectly included as a separate line item in the estimates even though they were already part of the rate for completed items.
4.	Supply and affording charges	As per agreements, cost of supply and affording charges to be paid to TRANSCO was to be borne by the Department and hence it is implied that the same should not form part of the estimates.	In eight MIPs, supply and affording charges of ₹ 33.92 crore were incorrectly included in the estimates.
5.	Tunnel in forest area	As per para 2.006 and 2.028 of Madhya Pradesh Works Department manual, an officer, approving the TS for the estimate, is responsible for soundness of the design and for incorporating all the items required for inclusion in the estimate.	An amount of ₹ 47.90 crore was included for construction of tunnels in estimates of four MIPs, though not needed.
6.	Cost of Hard Rock	As per the USR 2016 and 2017 (issued by Water Resources Department), useful rubble, boulder and stone chips obtained from excavation shall be issued to the contractor for use, at the rates specified for those materials.	In case of DPRs of 16 MIPs, provision of excavation in hard rock was made but issue rate of hard rock was not deducted amounting to ₹ 29.17 crore.
7.	Cost of Pedestal in forest area	As per para 2.006 and 2.028 of Madhya Pradesh Works Department manual, an officer, approving the TS for the estimate, is responsible for soundness of the design and for incorporating all the items required for inclusion in the estimate.	Pedestals (to support pipes in forest areas laid above the ground) form part of the item and hence are not required to be included/shown as a separate item of work. In five cases, cost of pedestals in the forest area amounting to ₹ 109.09 crore was incorrectly included in the estimates.
8.	Security Deposit	As per agreements, cost of security deposit for electric connection was to be borne by the Department	In seven MIPs, Security Deposit of ₹ 65.55 crore for electric connections was incorrectly

S.N.	Item of work	Criteria	Observation
			included in the estimates. Consequently, this resulted in overestimation which resulted in higher PAC.
9.	Maintenance of Vehicles	As per provisions of USR 2017 (issued by WRD), the rates for completed items also include the cost of material, labour, workmanship, quality assurance measures, field/laboratory test, mix design, finishing, wastage, enabling work, loss on stocks, machinery, templates, tools and plants and other appliances <i>etc.</i> , required for proper execution of work. It also covers provision for erection and removal of shuttering scaffolding and ladders, protection of work during construction such as erosion and falling materials and other causes.	In 15 MIPs, cost of ₹ 4.05 crore for maintenance of vehicles was incorrectly included in the estimates, although the same should not have been shown as a separate line item. Consequently, this resulted in overestimation which resulted in higher PAC.

In all the above cases, the bids received were below par²² and were derived from the Probable Amount of Contract (PAC). Had the estimates been more practical and truer to form, the price discovery would have been more practical.

The Department stated (January 2025) that all the works were awarded on turnkey basis and one *per cent* of the contract amount was to be paid for the survey work. Thus, conducting a detailed survey was the duty of the contractor.

The department's reply is not acceptable because in case of turnkey contracts, individual items are not measured for payment. Hence inflated initial estimates/overestimation of individual items, which ultimately result in inflated PAC, allow the contractor to place bid on the basis of inflated PAC and carry out work as per actuals (not estimates) and retain the financial surplus since there is no measurement of individual items. Further, MPWD manual provides for conducting detailed surveys while preparing estimates. In the absence of detailed surveys, the estimates prepared were not realistic and hence the price discovery was not based on ground realities.

2.1.5.2 Approval of DPRs from CWC/ Central Design Organisation not obtained

Guidelines for Submission, Appraisal and Acceptance of Irrigation and Multipurpose Projects, 2017 issued by the Central Water Commission (CWC) are applicable to major²³, medium²⁴ irrigation and multi-purpose projects on inter-State rivers or their tributaries. Further, the Major sub-projects, submitted as part of the agglomeration of number of Major, Medium, Minor sub-projects under common project title, are to be appraised as individual Major Projects while the Medium sub-projects are to be treated as an "equivalent number of Major projects" based on the cumulative sum of the CCA of all the medium sub-projects and accordingly the timelines for appraisal of such projects would be revised suitably. In the case of minor sub-projects of such agglomerated projects, techno-economic acceptance would be given by the Technical Advisory Committee (TAC), and no separate appraisal would be undertaken in CWC.

²² PAC in the 14 projects was ₹ 14,510.20 crore and awarded value was ₹ 13,786.70 (awarded value was between 0.2 *per cent* and 12 *per cent* below par as compared to the PAC).

²³ Command area more than 10,000 ha.

²⁴ Command area between 2,000 ha and 10,000 ha.

Pre-Feasibility Report (PFR), DPR, Revised Cost Estimates (RCE), and Investment Clearance proposals shall be submitted by the Project Authority to CWC only through web-enabled system on CWC website. As regards, States having Central Design Organization (CDO) accredited by CWC, need to furnish a certificate in the prescribed proforma indicating that the planning and design/ safety aspects have been examined by the CDO under State WRD incorporating the list of BIS codes followed therein. The examination of the project by CWC will be generally restricted to inter-State aspects, basic planning, hydrology and economic viability.

It was noticed that requisite certificate of Central Design Organization (CDO) of the State and approval of CWC, on the economy viability of the projects was not obtained in 10 major²⁵ and four medium projects²⁶, out of 18 selected projects.

The Department stated (January 2025) in cases of Narmada Jhabua Petlawad Thandla Sardarpur (NJPTS) and Indira Sagar Project (ISP) - Kalisindh (Phase-I) that the water is being lifted from existing Sardar Sarovar Dam and ISP Dam respectively which is within allotted Narmada water of 18.25 MAF and the vetting of design is done by IISC/ IIT. As the works are awarded on a turnkey basis, there is no need for approval from CWC/ Central Design Organization.

The reply is not acceptable as CDO certificates which were to be obtained (since Madhya Pradesh has a CDO) and economic viability of the projects were to be assessed by the CWC as was required under the provisions of guidelines, which were not obtained in these instant cases.

2.1.5.3 Power supply arrangements for micro irrigation projects

Section 7.2 of Guidelines for Planning and Design of Piped Irrigation Network²⁷, specify that the type of pump may be decided based on the available sources of energy like solar energy, electrical power, diesel energy, *etc.* In areas where abundant solar energy is available, solar-powered pumps, Solar Pumping may be preferred.

Audit observed that in two²⁸ out of 18 selected MIPs, NVDA had planned for solar power plants at the DPR stage, but it had not constructed the plants, details are given in the **Table 2.4** below:

Table 2.4: Details of provision for solar plant

Name of MIP	Amount of provision in crore ₹	Power planned in MW
Chhaigaonmakhan	204.00	34
Harsood	Amount not provisioned in the DPR	3.08

Installation of solar source could have provided the Department with easy and cheaper source of electricity, which was, however, not done. Further, on account of deviation from the

²⁵ Chhaigaonmakhan, Nagalwadi, Pipri, Chhipaner, ISP-Parwati Phase-III and IV, Killod, Alirajpur, NJPTS, ISP Kalisindh Phase-I and Narmada- Kshipra Multipurpose Project.

²⁶ Pati, Harsood, Kodwar and Balwara.

²⁷ Issued by Central Water Commission.

²⁸ Chhaigaonmakhan Lift Irrigation Scheme and Harsood Lift Irrigation Project.

approved DPRs, the Department has to bear recurring revenue expenditure²⁹ on account of electricity bills due from pumping costs.

Reasons for deviation from the approved DPR were not on record.

The EE, ND Division 13, Khandwa in its reply stated (June 2023) that installation of the solar plant work (for Chhaigaonmakhan MIP) was to be implemented separately by the Power wing of NVDA. Therefore, Technical Sanction for installation of solar power plant was not obtained by the Division. The EE, ND Division 25 (for Harsood MIP) stated (August 2023) that the solar plant was provided in the DPR but at the time of inviting tender, the provision of solar plant was not provided in the scope of work.

The replies indicate lack of coordinated approach at the Apex level of the Department. Any deviation from the approved DPR is to be regulated and monitored by the management but the fact that technical sanctions were given without verifying whether the scope of work as outlined in the DPRs was aligned with the actual scope of work (as per tenders) indicates the processes involved in vetting of DPRs and subsequent supervision and checks (for tenders) at the management level was deficient and as such, audit is unable to derive adequate assurance that the final tendered works conformed with the approved DPRs. Deviations noticed during test check of records by Audit, between approved DPRs and work actually executed, have been brought out in subsequent paragraphs.

2.1.5.4 Budget/Financial Management

As per Rule 13 of the Madhya Pradesh Financial Code, delay in payment of money indisputably due to the Government is contrary to rules and budgetary principles and should be avoided. Rule 14 further states that all charges incurred must be paid at once, and under no circumstances may they be allowed to stand over to be paid from the appropriation of another year. If possible, expenditure shall be postponed till the preparation and sanction of new budget.

It was observed that in the case of eight agreements, payments for the works and electricity charges amounting to ₹ 2,751.53 crore were withheld for want of funds, which were released later, depending on availability of funds. Details are as follows:

S.N.	MIP	₹ in crore	Details
1	NJPTS	911.46	Work
2	Pati	4.15	Work
3	ISP-Kalisindh Phase-1	1,675.92	Work
4	Pipri	129.95	Work
5	Alirajpur	21.06	Electricity bill
6	Chhaigaonmakhan	4.21	Electricity bill
7	Group MIP	3.73	Electricity bill
8	Harsud	1.05	Electricity bill
	Total	2,751.53	

This indicates that NVDA did not plan their financial targets properly as all payments/liabilities due in that period should have been assessed properly and there should have been regular and close coordination with the Finance Department, GoMP to ensure that fund flow was smooth and regular. In such situation, the likelihood of delays in execution of projects or abandonment

²⁹ NVDA paid an amount of ₹ 19.27 crore for the period from February 2021 to October 2023 on account of electricity bills in case of Chhaigaonmakhan MIP.

of works by contractors over non/delayed payment of dues cannot be ruled out. Further delays in payment of obligatory dues such as electricity charges create extra burden on the Department in the form of interest, late charges *etc.*

The Department admitted (January 2025) the shortage of funds at the Budget Controlling Officer level.

It is recommended that the Department may properly assess its budget/expenditure liabilities and coordinate with the Finance Department for release of funds in a timely manner.

2.1.5.5 Planning for piped distribution network

As per the Guidelines issued by the CWC for Piped Irrigation Network, HDPE (High Density Polyethylene) or some other material pipeline for water conveyance from water storage tank upto hydrant/outlet may be used. NVDA adopted HDPE pipe network for distribution system. Following issues pertaining to the designing of piped irrigation network were noticed:

➤ Inadequate pressure of water at outlets

CWC Guidelines³⁰ for Planning and designing piped irrigation networks, Paragraph 11.8, titled “Hydrant/Outlet Assembly,” specifies that each hydrant/outlet should maintain a minimum water pressure of 2.5 kg/cm² to 3 kg/cm² in order that both sprinkler and drip micro irrigation systems can be operated.

It was noticed (December 2023) in case of 12 completed and six ongoing Micro Irrigation Projects, the minimum pressure required at the outlet was set as 2.0 Kg/cm² to 2.3 kg/cm² in the scope of works in agreements instead of the recommended minimum of 2.5-3 kg/cm², can severely compromise the on-ground effectiveness of drip and sprinkler micro-irrigation technologies. For sprinkler systems, low pressure may diminish the throw radius, causing uneven coverage with dry patches, excessive runoff and overall reduced irrigation efficiency. In case of drip systems, insufficient pressure leads to reduced flow rates through emitters, resulting in inconsistent watering, dry spots, and potential under-irrigation that may fail to deliver precise moisture to plant roots. These collectively undermine sustained water availability, potentially lowering crop yields, increasing operational costs, and negating the benefits of micro-irrigation for efficient resource use in agricultural fields.

Member (Engineering) stated (December 2023) that as per order issued by Engineer in Chief, (E-in-C) WRD, Bhopal, GoMP, for execution of Pressurized Micro Irrigation System, the MIPs can be designed with pressure of 1.96 kg/cm² (Head³¹ of 20 m) at the outlet. All the pressurized micro irrigation systems have been adopted in both NVDA & WRD simultaneously, which are as per norms & adopted standards.

The reply is not acceptable as norms of CWC were not followed, and the order issued by the E-in-C does not explain how the operation of drips and sprinklers at 2.0 Kg/cm² to 2.3 kg/cm² water pressure was possible, given that it was lesser than even the minimum norms prescribed

³⁰ Published by Central Water Commission (CWC), Ministry of Water Resources, River Development and Ganga Rejuvenation in July 2017.

³¹ Head is a way of expressing pressure in terms of the height of a water column that would produce the same pressure as in kg/cm². For conversion, 1 m head \approx kg/cm² X 10.2.

by CWC. It appears that the CE, while approving the scope of works as per agreements, did not comply with the CWC guidelines.

➤ **Deficient designing resulting in less supply of water than required**

As per the directions issued in December 2016 by the E-in-C, WRD (regarding design of a pressurised Micro Irrigation System), for *Rabi* crops, the design should not be less than 0.35 litre per second (LPS) per ha.

It was noticed that estimates of following projects were prepared with supply of water with lesser discharge in four out of 18 selected MIPs as detailed in the **Table 2.5** below:

Table 2.5: Project wise details of designed supply in LPS

Name of MIP	Command Area in ha	Designed supply in LPS	Reduction in command area ³²
Narmada-Kshipra Multipurpose Project (NKMP)	30,000	0.333	1,457
ISP-Kalisindh Phase-I	1,00,000	0.3204	8,457
Balwara	5,000	0.259	1,300
ISP-Parwati Phase III and IV	1,00,000	0.3204	8,457

Thus, deficient design resulted in availability of lesser water in the command area of MIPs, thereby effectively reducing the command area by 19,671 ha.

The EEs in their replies (July 2023 to August 2023) stated that:

- In NKMP, as per project specifications, requirement and approved DPR, the project was designed for a CCA of 30,000 ha with a duty of 0.333 litre per second per ha for providing water.
- In Balwada MIP, discharge flow of 0.33 litre per second per ha in place of 0.259 litre per second per ha was adopted as per crop water requirement of the project area during DPR preparation.
- In ISP-Parwati Phase III and IV, the discharge flow for water per ha was fixed at 0.3204 litre per second per ha according to the soil structure of the irrigated area and was sufficient/suitable for the area to be irrigated.

The Divisions' claim that reduced design flow rate of 0.259-0.333 LPS/ha is sufficient for *Rabi* crops in pressurized micro-irrigation systems is contradicts both E-in-C's 2016 directive as well as irrigation engineering principles. The E-in-C's 2016 directive mandated a minimum of 0.35 LPS/ha for *Rabi* crops in order to ensure adequate water delivery, accounting for transmission losses (evaporation), system efficiencies, *etc.* Deviating below this threshold risks underperformance of the irrigation system as water flow less than 0.35 LPS/ha may not deliver enough water, leading to poor crop growth and inefficient use of time and resources.

³² If MIPs be designed for water at rate of 0.35 litre per second as per provisions and keeping in view other variables such as availability of water etc. unchanged.

2.1.5.6 Unrealistic Benefit Cost Ratio

Benefit Cost (BC) Ratio is the ratio of annual additional benefit on account of irrigation to the annual cost of providing those benefits. It is determined by dividing the total cash benefit of the project by the total cash cost of the project. The calculations of BC Ratio are incorporated in the DPRs, as it is an essential requirement for determining the economic feasibility of an irrigation project. As per guidelines for preparation of DPRs of irrigation and multipurpose projects, the minimum BC Ratio for approval of such projects in Drought Prone Areas was one (earning of ₹ one for every ₹ one spent) and in other areas it was 1.5 (earning of ₹ 1.50 for every ₹ one spent).

It was noticed that the department, while calculating the BC Ratio to justify the feasibility of the projects, did not take into account the realistic annual O&M charges and the expenditure on power charges which resulted in incorrect BC ratio calculations as detailed in the **Table 2.6** below:

Table 2.6: Details of project wise benefit cost ratio

Name of MIP	Annual Benefit	Annual Cost	Annual Cost as per audit	(Amount in lakh ₹)	
				BC Ratio as per Department	BC Ratio as per Audit
Narmada Jhabua Petlabad Thandla Sardarpur Micro LIS (drought prone area)	43,953	36,286.9	54,628.9	1.21	0.8
ISP-Kalisindh Micro LIS-phase-I (other area)	1,10,586	57,003.3	86,512.2	1.94	1.28
Narmada Kshipra Multipurpose Project (other area)	72,450.2	37,247.4	52,154.3	1.95	1.39

(Source: DPRs and analysis of Audit)

Based on the actual costs and the realistic BC ratio as determined by audit, three MIPs were financially not viable. Hence taking up such huge projects (total cost involved is ₹ 6,363.96 crore³³) without adequate assessment of costs *vis-à-vis* intended benefits raises serious doubts on the continued operations and future viability of these MIPs, given the huge recurring costs involved, especially on electricity duty and O&M.

The Department stated in the exit conference (January 2025) that the electricity charges in the present circumstances could not be adopted as they keep changing. Further, the BC ratio varies on the location and altitude of the command area.

The reply is not acceptable as BC ratio should have been calculated by taking into account all the factors to arrive at a realistic basis for taking up the projects. For large-scale economic projects with significant public funds at stake, BC ratio below 1.5 is insufficient as it cannot ensure a justifiable return and provide a buffer against cost overruns and subsequent benefit shortfalls. The three projects mentioned above projects failed to meet the threshold. As such,

³³ NJPTS: ₹ 1699.83 crore, ISP- Kalisindh Phase-I: ₹ 2807.43 crore and NKMP: ₹ 1856.70

adoption of lower costs to calculate a favourable BC ratio, in order to justify the huge economic costs/capital expenditure was not financially prudent.

2.1.6 Execution

2.1.6.1 Delay in execution of MIPs



View of pump house of ISP-Parwati Phase- III & IV

NVDA awarded all the works of MIPs on turnkey basis. As per Clause 115 of turnkey agreement, the programme of work submitted by Contractor in terms of Clause 71.1 of Conditions of Contract, in lines with the Milestones given in Appendix-F4, and agreed by the Department, shall be monitored every six months. In the event of any shortfall in the financial progress of work by more than 10 *per cent* for the respective six month slab, the penalty for such delays shall be imposed on the Contractor at the rate of 0.2 *per cent* per week of initial contract value. This penalty

will be imposed notwithstanding the review and rescheduling of the Program or updating of Program and/or Cash Flow stated elsewhere in the tender document. The cumulative penalty shall, however, be limited to 10 *per cent* of the contract value. The work of turnkey contract included all the activities starting from survey, investigation, designing, drawing, procurement, construction, laying, installation *etc.* The time for completion of the project including time required for creation of construction facilities and infrastructure work, necessary pre-construction survey, investigation, soil exploration, design and engineering construction work *etc.* shall not exceed 24 to 48 months including rainy season from the date of agreement. The stipulated period of completion is the main essence of the contract and shall be strictly adhered to. Further, as per the agreement conditions (Para 4.8 of Section-IV of Special Conditions of the Contract), the delay in clearance of the forest land, environmental clearance and land acquisition will be attributable to the turnkey agency.

Out of 18 projects (14 agreements³⁴), one project (one agreement)³⁵ was completed within stipulated time and two projects (two agreements)³⁶ were in-progress and running within stipulated period of completion. Out of the remaining 15 projects (11 agreements), eight projects (4 agreements) were completed with delays of 15 to 41 months, and seven ongoing projects (7 agreements) were running with a delay of 17 to 34 months from the stipulated period of completion to the end date of the last extension granted. The details are shown in **Appendix 2.4.**

It was noticed (October 2023) that the Department did not levy any penalty on account of the delays on the part of the contractors as per terms of the contracts. After provisioning for delay

³⁴ Group MIS agreement consists of five projects.

³⁵ Balwada MIP.

³⁶ ISP Parwati Phase –III and IV and Pipari MIP.

of 17 weeks each for the years 2020 and 2021 on account of the COVID pandemic, the penalty³⁷ for delay in completion of the projects works out to ₹ 818.14 crore as detailed below:

Status of Projects	Total No. of Projects (No. of Agreements)	No. of Projects (No. of Agreements) with delays	Delay Range in months	Penalty leviable
Completed	09 (05)	08 (04)	15-41	163.48
Ongoing	09 (09)	07 (07)	17-34	654.66
Total	18 (14)	15 (11)		818.14

The Member (Engineering) stated (October 2023) that the time extension of the projects was approved by the competent authority (NVDA/ NCB) with the reasons /problems /sanction of Forest and Environmental clearances, land acquisition, shortage of funds, crop compensation and COVID Pandemic, *etc.*, with justified grounds.

The reply is not acceptable as the scope of work for the agreements clearly mentioned that the contractor was to get the clearances within the scheduled completion period and the contractors agreed to take up the works as per agreement provisions without any dependencies. As such, delays in clearance on account of land acquisition, survey, investigation, drawing, design, estimation *etc.*, were all attributable to the turnkey agency. Therefore, the delays allowed by the Department to the contractors for reasons mentioned were not justified.

The matter was pointed out to the Government in August 2024; their reply was awaited (January 2025).

2.1.6.2 Non adoption of Standard Bidding Documents

As per Rule 21 of MP Financial Code, the principles were laid down for the guidance of the contracting authorities where expenditure from the Consolidated Fund of the State is involved. The terms of the contract should be concise and clear, and there should be no room for ambiguity so that they cannot be misconstrued. Standard forms may be adopted for the contract, and the conditions should be fully pre-tested as far as possible. A contract whose terms are uncertain, or incomplete should not be entered into without the concurrence of the Finance Department and Law Department.

The Department did not adopt Standard Bidding Document (SBD) for execution of MIPs. As a result, nine agreements provided for adoption of indices from 28 days before the date of opening of the tender and five agreements provided for adoption of indices of 180 days past the signing of the contract. The indices of WPI in the contracts also differed, different components were provided for the same work, and their percentages were also different. Thus, there was no uniformity and resulted in excess payment on account of price adjustment as discussed in succeeding paragraphs.

The Department, while accepting the facts stated in the exit conference (January 2025) that SBD is being adopted at present and the provisions of the price adjustment are identical in all new tenders being floated.

³⁷ Calculated at 0.2 per cent of the contract price per week of delay limited to a maximum of 10 per cent of the contract price.

2.1.6.3 Excess payment on account of price adjustment

Agreements contained provisions for payment of price adjustments on the basis of indices of economic adviser, Labour bureau and rates of High-Speed Diesel. The calculation for price adjustment was based on the total value of work done during the month/ quarter. Observations relating to excess payments on account of payment of price adjustment due to various reasons are discussed below:

I. Adoption of incorrect base rate

The Works Department manual provided that the base rate should be the index number/rate for the month in which tenders were opened.

➤ Group MIPs (Date of receipt of bids: 20 May 2018)

The contract for Group MIPs included execution of five MIPs namely, Bhurlay (1,014 ha), Pamakhedi (1,080 ha), Punasa Extension (975 ha), Kodwar (3,660 ha) and Killod (10,000 ha) MIPs, which were located at different locations.

The base rate taken for calculation of price adjustment was for the month of April 2018 as against July 2018 since the financial bid was opened in July 2018. As a result, the department made excess payment of ₹ 6.48 crore.

➤ ISP Kalisindh Phase-I (Date of receipt of bids: 30 March 2018)

The base rate was taken for the month of March 2018, *i.e.*, 28 days prior to the date of opening of technical bid for calculating price adjustment. But it was to be calculated considering the base rate for April 2018, in which the financial bid was opened. As a result, the Department made extra payment of ₹ 14.89 crore due to the wrong date for base index.

➤ Narmada Kshipra Multipurpose Project (Date of receipt of bids: 20 May 2018)

The base rate was taken for the month of April 2018, *i.e.*, 28 days prior to the date of opening of technical bid for calculating price adjustment. But the Price Adjustment had to be calculated considering the base rate for May 2018 in which financial bid was opened, the Department made excess payment of ₹ 11.46 crore.

The EE, Narmada Development (ND) Division 25 (for Group MIPs), the EE ND Division 32, Barwaha (for ISP Kalisindh Phase-I) and the Department (for Narmada Kshipra Multipurpose Project) stated (between June 2023 and January 2025) that the base rate was taken as per agreement provisions, hence no excess payment was made.

The reply is not acceptable as agreement provisions for payment of price adjustment contravened the provisions of MPWD manual and were thereby defective to that extent.

II. Adoption of incorrect linking factors

In turnkey contract agreements adopted by NVDA, use of indices published by the Economic Advisor were provisioned for payment of price adjustment as per the formula prescribed. The office of the Economic Adviser to the Government of India, Ministry of Commerce & Industry, (May 2017) replaced the old series of previous base year to new series of later base years. In order to maintain continuity in the time series data on Wholesale Price Index, a linking factor

is also published by the Economic Adviser³⁸. Linking factor provided by the Office of the Economic Advisor is given in **Table 2.7** below:

Table 2.7: Details of linking factor provided by the Office of the Economic Advisor

Commodity	WPI (Base year 2004-05) for 2011-12	Linking Factor
All commodities	156.1	1.561
Primary articles	200.3	2.003
Fuel and Power	169.0	1.690
Manufactured Products	139.5	1.395

(Source: Website of office of Economic Adviser)

Cement and Steel both fall under the category of manufactured products and hence linking factor of 1.395 is to be applied while calculating price adjustment. It was, however, noticed in the case of two MIPs that the Department adopted linking factors other than 1.395 as detailed below:

➤ **Balwada MIP**

While calculating the price adjustment, the linking factor for cement and steel was wrongly taken as 1.57 and 1.438 respectively and amount of (-) ₹ 1.70 lakh (meaning recovery was effected) and ₹ 2.31 crore was recovered/paid for cement/steel respectively. Calculated at the correct linking factor of 1.395, the amount recoverable/payable on account of cement and steel was (-) ₹ 32.31 lakh and ₹ 1.67 crore respectively. Thus, an excess amount of ₹ 95.13 lakh was paid towards price adjustment for these materials.

The department also made mistakes in arithmetic calculation while calculating the price adjustment, besides application of incorrect linking factor, which resulted in excess payment of ₹ 7.11 lakh to the contractor.

As a result of the above deficiencies, there was undue benefit to the contractor amounting to ₹ 1.02 crore.

The EE ND, Division 8, Sanawad stated (July 2023) that the linking factor was adopted as per the instructions of the head office. Further, the Department stated (January 2025) that the excess amount of ₹ 7.11 lakh had been recovered from the contractor, at the instance of audit.

➤ **Chhaigaonmakhan MIP**

The Department calculated the price adjustment (PA) by adopting the wrong linking factor for cement and steel as 1.625 and 1.522 respectively, and an amount of ₹ 2.33 crore and ₹ 44.65 crore was paid for cement and steel respectively. Taking applicable linking factor as 1.395, the amount payable for cement and steel was (-) ₹ 2.33 crore and ₹ 22.28 crore respectively. Thus, an excess amount of ₹ 27.02 crore was made towards PA for cement and steel respectively.

³⁸ Linking factor is applied to the new WPI to arrive at the equivalent WPI for the base year. For instance, if the WPI series of 2011-12 for a commodity is 100 and the linking factor is 1.34 then the equivalent WPI for the earlier base year will be $100 \times 1.34 = 134$, which will be used to calculate price adjustment.

EE, ND Division No. 13, Khandwa stated the calculation for determination of price adjustment as per rule & linking factor for steel & cement was adopted as approved by NVDA.

In both the above cases, inability of the Department to assess and apply the correct linking factor resulted in undue benefit to the contractor at the cost of the exchequer.

The Government may investigate the lapse at the department level for adoption of incorrect linking factor and fix responsibility accordingly.

III. Adoption of incorrect indices

As per clause 113 of turnkey agreement for payment of Price Adjustment, contract price shall be adjusted for increase or decrease in rates and price of labour, HDPE, plant & machinery, cement, steel, POL and other material in accordance with formula given in clause. The price adjustable shall be determined during each month from the formula. The formula contained an expression “R” for total value of work done during the month as a basis for calculation of price adjustment. Thus, indices for payment of price adjustment were to be considered for the month in which the work was executed.

➤ Pati MIP

It was noticed that the department considered indices for the month in which the bill was paid instead of indices of the month in which the work was done, which resulted in excess payment of ₹ 38.24 lakh. The department stated that excess payment of ₹ 38.24 lakh made to the contractor was adjusted in the 27th RA bill.

➤ Narmada Jhabua Petlawad Thandla Sardarpur

In case of Narmada-Jhabua-Petalawad-Thandla-Sardarpur (NJPTS) while calculating the price adjustment, an index for the component was taken other than that of the month in which work was originally executed. It was further noticed that the Department considered the erroneous value of work done during the months and date for adoption of indices for components. However, considering the indices on date of preparation of bills for payment of price adjustment, there was a difference of ₹ 18.80 crore in payment of price adjustment. The component-wise details of the value of work done and payment of price adjustment are given in **Table 2.8** below:

Table 2.8: Components-wise details of excess payment

Component	Percentage of component as per agreement	Amount of price adjustment as per calculation	Amount of price adjustment as per Department	Difference
Labour	12%	21.99	27.84	5.85
Cement	7%	5.18	5.23	0.05
Mild Steel (Flat Products)	45%	65.55	73.63	8.08
Petrol, Oil & Lubricants	17%	70.02	72.82	2.80
Other materials	19%	24.71	26.73	2.02
Total		187.45	206.25	18.80

(Source: Calculation based on records provided by the Department)

EE, ND Division 30, Manawar stated (April 2023) that base rate was adopted 28 days prior to opening of technical bid which was 25 April 2018.

The reply is not acceptable as the date for base rate and provisions related to price adjustment for considering value of work done in the agreement was to be followed as per provisions of Madhya Pradesh Work Department Manual.

➤ **Chhipaner MIP**

In Chhipaner, while calculating the price adjustment index for the component, taken other than that of the month in which work was originally executed. Excess payment of ₹ one crore was made by the Department.

EE ND Division 23, Bhopal stated (July 2023) that recovery will be made from the next running bill.

The details of the recovery are awaited (January 2025).

IV. Adoption of incorrect consumer price index for industrial Workers

➤ **Narmada Parwati Link MIP Phase III & IV**

As per clause 113.4 of the agreement, adjustment of labour component was to be done considering the consumer price index for industrial workers published by Labour Bureau, Ministry of Labour, Government of India (for Madhya Pradesh) 28 days prior to the date of opening of Technical Bids and for the month of work done.

It was noticed that the Department considered December 2019 as base date for calculating price adjustment and payment for price adjustment was done by considering the labour index of Bhopal. The department considered wrong base index as 288 instead of 345, and wrong indices in other months. This resulted in excess payment of ₹ 4.78 crore.

EE ND Division 28, Punasa stated (May 2023) that the price adjustment has been calculated on the basis of the index of the nearest city *i.e.*, Bhopal. While accepting the fact, the EE, Punasa stated that the base of labour that was taken as 288 has been rectified and price adjustment corrected accordingly.

Copies of rectification were not furnished to Audit (December 2024).

In case of adoption of incorrect linking factor, the Department stated (January 2025) that the linking factor was adopted as per instructions received from higher authorities, so no due benefit was given to the contractor. Further, in case of adoption of base price index 28 days prior to opening of technical bid, it was stated that it was in line with the amendment for price adjustment as per agreement.

The reply is not acceptable as the indices provided by the Office of the Economic Advisor, Department of Promotion of Industry and Internal Trade were adopted by the Department, the linking factor prescribed by the Economic Advisor were not followed by the Department, moreover, reasons for deviations from the standard linking factor were also not found on records. Adoption of base price index 28 days prior to the date of opening of technical bid was in contradiction of the provisions of the MP Works Department Manual.

2.1.6.4 Undue financial aid to contractors due to irregular release of security deposit

As per Clause of 108.1 of the agreement, all payments shall be adjusted through deduction for advance payments, security deposit, other recoveries interims of the contract and taxes at source as applicable under reasonably frequent intervals by the Engineer-in-Charge, and intermediate payment will be the sum equal to 95 *per cent* of the value of work done as so certified and balance of five *per cent* will be withheld and retained as security for the due fulfilment of the contractor under the certificate to be issued by the Engineer-in-Charge. On completion of construction of entire work under the contract, the performance security deposit shall be refunded to the contractor and security deposit deducted from the intermediate payments shall be converted to Bank Guarantee (BG) of a Scheduled Bank and shall be released after successful completion of system and expiry of defect liability period.

In case of seven works³⁹ of MIPs executed under seven ND Divisions, it was noticed that the SD deducted from running bill was released before completion of work, after obtaining BG for the equivalent amount. This resulted in irregular release of SD to the tune of ₹ 387.49 crore in lieu of BG as detailed in **Appendix 2.5**, and consequent undue financial aid to the contractors to that extent.

The department stated (January 2025) that the security deposit deducted from the running bill was released against the Bank Guarantee submitted by the Contractor. This release of security deposits has been done as per the Clause 12.3 of detailed N.I.T (Vol-II section -V) which states the “If the contractor expressly requests in writing, he will be permitted by the engineer-in-charge to convert the security deposit recovered from his bills into interest bearing Govt. Securities or Bank Guarantees or interest-bearing deposits. All the security deposits have been released after duly permission from the Engineer-in-charge as per the above condition of the contract.

The SD was converted to BG as per the contract Clause 12.3 and 12.4 and accordingly the security deposit payment has been released from time to time against bank guarantee.

The reply is not acceptable as Clauses 12.3 and 12.4 read with Clause 108.1 state that if the contractor expressly requests in writing, he will be permitted by the Engineer-in-Charge to convert the security deposit recovered from bills into interest-bearing securities or Bank Guarantees, after completion of work. As such, conversion of security deposit to Bank guarantee during the currency of the work, was irregular.

2.1.6.5 Execution of Steel pipe with less thickness

As per the condition of the contract, the specifications shall mean the specifications for material and works as specified in volume III of the contract. In case of disagreement between the specifications of the Department, and standard practices being followed that decided by the engineer-in-charge shall be binding on the contractor. If specifications are not provided specifically, then the relevant specification under the IS code shall prevail.

³⁹ Alirajpur (ND16 Division Kukshi) ₹ 37.86 crore, Chhaigaonmakhan(ND-13 Division Khandwa) ₹ 25.04 crore, Chhipaner (ND-23 Division Bhopal) ₹ 20 crore, ISP Kalisindh Phase-1 (ND-32 Division Barwaha) ₹ 118.67 crore, Nagalwadi (ND-14 Division Thikri) ₹ 43.25 crore, Narmada-Jhabua-Petlawad-Thandla-Sardarpur (ND-30 Manawar) ₹ 60.18 crore and Narmada-Kshipra Multipurpose Project (ND-08 Division Sanawad) ₹ 82.49 crore.

As per the Para 5.12.1 of Guidelines for Planning and Design of piped irrigation network issued by CWC, wall thickness to be used for the pipe shall be maximum of:

- (i) Wall thickness required to resist the design pressure shall be calculated as per the hoop stress formula.
- (ii) Nominal thickness is to be provisioned as per the relevant standard (IS 3589/2001 for steel pipes, IS 8329/2000 for ductile iron pipes *etc.*, as per requirement).
- (iii) Notwithstanding the thickness obtained as specified above, regardless of pressure, a minimum thickness of liner shall be provided to resist the distortion during fabrication and erection.

Audit observed that in case of eight agreements (for 12 MIPs) out of 14 agreements (for 18 selected MIPs) the thickness of mild steel pipes provided in the rising main and gravity main pipelines was less than the minimum thickness specified in Table-5 in IS code 3589 (2001). The variation ranged between 10 *per cent* and 51 *per cent*. This resulted in utilisation of lesser steel quantity than what was estimated (1,902.94 MT), resulting in undue financial benefit of ₹ 1,074.33 crore to the contractors. The details are in **Appendix 2.6**. In the remaining six agreements⁴⁰ the thickness of the pipes could not be verified by Audit as it was not recorded in the measurement books.

Since the details pertaining to utilisation of steel was available in the departmental MBs, deviations in the design specifications should have been monitored by the concerned EEs. Non-compliance with the oversight requirements thereby resulted not only in undue benefit to the contractors but also resulted in execution of sub-standard work which can have an impact on the quality of construction in such mega projects.

The Department stated (January 2025) that, as per the scope of work of EPC, the contractor has to submit his best techno-economic design proposal in accordance with the specification to complete the work. Accordingly, the design of Rising Main/ Gravity Main was submitted by the contractor, which was approved by Member Engineering. As per approved design and thickness of pipe, the work has been executed. Surge analysis has also been obtained from IISc Bangalore as per Clause 1.18 (1.1) (11) of Detailed NIT and necessary valves are provided accordingly. There is no question of undue financial benefits to the contractor as weight and thickness of pipe according to outside diameter of MS pipe in Table 5 of IS 3589 was mentioned only for preference and is only a guideline; the thickness of MS pipeline is to be calculated as per IS Code 5822, apart from that the pipeline has been checked by IISc Bangalore, in which thickness has been taken after considering all the relevant factors.

The reply is not acceptable as the maximum of three criteria was to be taken as minimum thickness of pipe as per guidelines issued by the CWC, which was not done by the Department. Moreover, the Department did not explain reasons for non-compliance with the Guidelines issued by the CWC. The reply regarding calculation of thickness using IS Code 5822 is

⁴⁰ (1) Narmada Jhabua Petlawad Thanla Sardarpur (NJPTS), measurements of thickness not recorded (2) ISP-Parwati Phase-III and IV-laying was not done till (Status March 2023), (3) Rani Durgawati, (4) Nagalwadi, (5) Pipri, measurements of thickness not recorded (6) Balwara = measurements of thickness not recorded.

misleading as IS Code 5822 also prescribes that minimum nominal thickness should be calculated subject to minimum thickness derived from IS Code 3589.

2.1.6.6 Excess payment on account of Feeder bay

As per condition 1.11 of the agreements, the power to all the proposed pumping stations is to be provided through dedicated line and cost of providing HT/LT power line, transformers, sub-stations for various pumping stations shall be borne by the contractor. Any additions /modifications and providing of transformers, cables, HT/LT line and related components shall be within the scope of the work.

It was noticed that in two MIPs (Narmada Kshipra Multipurpose Project and Group MIP) under jurisdiction of ND Division 8, Sanawad and ND Division 25, Narmada Nagar, cost of feeder bay/ feeder panel was included in the estimates and the PAC thus derived was put to the tender. However, post award of work, the cost of feeder bay ₹ 4.52 crore (₹ 4.10 crore + ₹ 0.42 crore) was separately paid by the Department to Madhya Pradesh Power Transmission Co. Ltd., Jabalpur. Since the contract was a turnkey contract cost of feeder bay was to be borne by the contractor. As such, paying the cost of the feeder bay separately to the Power company resulted in excess payment by the Department and undue benefit to the contractor to that extent.

The Department stated in exit conference (January 2025) that the cost of Feeder Bay was to be borne by the Department as it was a part of the transformer.

The reply was not acceptable as the feeder bay was a part of electrical construction work within the scope of work. This can also be gauged from the fact that the Department itself recovered from the contractor, in case of another project (ISP-Kalisindh Phase-I MIP) the costs on account of feeder bay (₹ 7.68 crore) erroneously paid to him.

2.1.6.7 Non-availability of water due to change in intake levels

All MIPs are planned and executed keeping water source availability in mind so as to ensure sustainability of the project and ensure adequate water availability in the command area for 120 days during the rabi season.

Audit observed that Pati MIP was designed (Administrative Approval given in October 2017) to irrigate 5,940 ha in Pati tehsil of Barwani District. As per the DPR of Pati MIP and the provisions of the agreement, the water was to be lifted from the backwater of Sardar Sarovar Dam at the level of 110 meter from the place near the village Amlali (Barwani district) upto a level of 250 m at distribution point. The work was awarded to M/s Radhe Constructions Ltd in January 2020 at a total cost of ₹ 111.11 crore.

However, the contractor proposed (November 2020) change in the location of the pump house from village Amlali to village Bijasan for lifting of water at a revised level of 117 meters. The CE, ISP (Canals) approved (November 2020) the change in the pumphouse location accordingly.

The proposal was not backed by any valid reason/justification and neither did the CE mention any details to support the approval which resulted in deviation in the design originally planned.

Due to increase in the height from where water was to be lifted, availability of water was greatly reduced. This was seen from the fact that the level of Sardar Sarovar Dam remained below 117 meters for 76 weeks during the period from 2015-16 to 2022-23 (except for 2019-20). Out of these, water was not available at 117-meter depth during Rabi season⁴¹ also.

Consequently, unjustified change in the location of the pumphouse resulted in short availability of water, rendering the project infructuous to that extent, despite incurring an expenditure of ₹ 109.01 crore.

The Department in the exit conference (January 2025) stated that the matter would be examined.

It is recommended that a detailed investigation may be carried out into the role of the concerned CE for allowing change in the scope of the work without adequate justification which rendered the project infructuous. Responsibility may be fixed accordingly.

2.1.6.8 Deviation in coverage of command area

As per the conditions of contract in NIT, it was clarified that the successful bidder shall not be free to choose the irrigation command area within the area shown in the map. He will not be at liberty to choose low level areas and leave high level areas. The areas which were to be irrigated shall be determined by the department and shall be binding on the bidder.

Audit observed that in three out of the 18 selected MIPs⁴², there were deviations in coverage of villages during actual execution as shown in the **Table 2.9** below:

Table 2.9: Deviation from approved DPR

Name of the project	No. of villages to be covered in approved DPR	CCA to be covered as per approved DPR (ha)	No. of villages actually covered	CCA actually covered (ha)	Variation in villages between DPR and actual (in nos)	Variation in CCA between DPR and actual (in nos)
Killod	29	10,000	25	10,000	-4	0
Chhipaner	76	35,000	69	35,062	-7	62
Narmada Kshipra Multipurpose Project	162	30,000	100	30,234	-62	234

(Source: DPRs and records provided by the Department)

Thus, irregular change in the scope of work resulted in variation in coverage of villages from the scope of irrigation.

2.1.6.9 Deviations noticed in execution of works

➤ Command area is divided into smaller areas called chaks for the purpose of ensuring that water (from MIPs) reaches the intended areas for irrigation. For the purpose of the 18 selected MIPs, the area of each *chak* is 20 ha which implies that 8 water outlets are to be

⁴¹ 2015-16 (17 weeks), 2017-18 (15 weeks) and 2018-19 (five weeks) = 37 weeks

⁴² In case of Rani Durgawati MIP, there was no change in number of villages or command area. However, the command area of some villages was reduced by the contractor while it was increased in others.

provided in every 20 ha (*i.e.*, one outlet for every 2.5 ha in the *chak*). Deficiencies in coverage of *chaks* are described below:

In case of Chhaigaonmakhan MIP⁴³ completed on 13 April 2023, as per Technical Sanction 1,750 *chaks* (20 ha) and 14,000 outlets (1750 X 8 outlets) were required for creation of 35,000 ha irrigation potential. As per the provisions of the agreement irrigation in 35,000 ha was to be achieved by dividing it into 2.5 ha *chak*. The last *chak* size should not be more than 2.5 ha.

It was noticed that the contractor has created 1,650 *chak* and 13,200 outlets for providing irrigation in 35,000 ha, indicating that sufficient outlets were not constructed for coverage of command area.

Short coverage of the command area resulted in an excess payment of ₹ 30.68 crore⁴⁴ to the contractor for work not done.

The EE replied (August 2023) that the estimate was prepared on the basis of only the topo sheet and Google survey. The Departmental DPR and estimates were only indicative in order to help bidders understand the project. Hence, 13,200 outlets (as provided by the contractor) were sufficient for a command area of 35,000 ha area.

The reply is not acceptable as the EE did not explain how 13,200 outlets (which can cover a maximum of 33,000 Ha area for irrigation) were sufficient for the intended coverage area of 35,000 ha in view of provision of maximum size of last *chak* as 2.5 ha in the agreement.

➤ In case of ISP-Kalisindh Phase 1 MIP, as per clause 27 of the Agreement, the command area of the other major and medium irrigation projects was to be excluded from the command area of the ISP-Kalisindh Phase 1 and outlets were to be provided (by NVDA) for minor tanks in the overlapping command area.

It was noticed that the EE, ND Division 32, Barwaha, requested (August 2018) the EEs, Dewas, Shajapur and Sehore under Water Resources Department to intimate the major and medium projects which were overlapping in the command of ISP-Kalisindh Phase-I. The information available in the records of the N.D. Division no. 32 indicated that 40 minor tanks with live storage of 54 MCM were under jurisdiction of WRD, Dewas. The EE ND Division No. 32 also confirmed that there were 27 minor tanks with live storage of 26.070 MCM in the command area. However, records relating to providing outlets to these minor tanks were neither found in the conceptual design report nor in the measurement book.

The EE stated (August 2023) that outlets will be provided for the tanks. As the procurement of valves is under process, the installation work of outlet for minor tanks was yet to be taken up.

The reply is not acceptable as no provision for supply of water to the minor tanks falling in the command area of the project was made in the conceptual design report and there was nothing on records to show that the outlets wells will be provided. Further, procurement of valves cannot be directly related to the outlets to be provided to the minor tanks.

⁴³ Total amount of contract for the work of CMLIS was ₹ 536.994 crore.

⁴⁴ 2000 ha X (₹ 536.994 crore / 35000 ha).

2.1.7 Monitoring and maintenance of MIPs

2.1.7.1 Monitoring of MIPs for ensuring availability of water

As per the instructions issued during 70th meeting of Narmada Control Board held on 27th July 2021 by the committee for monitoring of the ongoing and completed projects, availability of the water at tail end must be ensured in the command area of the completed projects, inspection of ongoing MIP should be continuously done so that technical parameters and quality be ensured, feedback and suggestions from the farmers may be taken to that required improvements may be done in upcoming MIPs and water user associations be constituted.

Supervisory Control and Data Acquisition (SCADA) system includes automation up to 2.5 ha flow and pressure control up to 20 ha *chak* outlet and only on /off control at 2.5 ha *chak* outlet, with operational details. It will be required to show in concept as to how the Division will achieve 20-meter head at 2.5 ha *chak*. To enable central monitoring, Field Controller Units (FCUs) will be installed at the outlets. These units will collect operational data (like valve status, flow rates, etc.) and transmit it at regular intervals to the main server located in the remote control center.

In response to an Audit query⁴⁵ (September 2023) relating to eight MIPs, the Chief Engineer Indra Sagar Project Canals, Sanawad, NVDA, stated (June 2024) that in case of Harsud, Killod, Pamakhedi, Bhurlai, Kodwar, Punasa-Ex. MIP (six MIPs), assurance of availability of water at the tail end was being done through SCADA and inspection. In case of Chhaigaonmakhan MIP, it was stated that in the year 2022-23, testing of Chhaigaonmakhan Micro Lift Irrigation Project had been carried out and during testing it was ensured that proper water availability for irrigation was there in the entire command area. In the Rabi season of year 2023-24, it will be ensured that water reaches the tail end. Proper monitoring will be ensured through SCADA. However, supporting records in support of replies were not furnished (despite being requested by Audit) therefore it could not be assured that the effective monitoring for ensuring availability of water at tail end was done.

In case of Balwada MIP⁴⁶ SCADA system was found non-functional (Joint Physical verification done by the Audit on 10th July 2023) and the records relating to the water delivered to farmers are also not available with the department. The Chief Engineer, Lower Narmada Project, Indore informed the dates⁴⁷ of inspection by the EE. In June 2024, it was stated that the SCADA system of Balwada MIP will be maintained successfully after the O&M agency fixation, for which tender has been floated.

Thus, in case of all the eight completed MIPs, on account of non-availability of information pertaining to proper water availability for irrigation in the entire command area including tail end area, Audit cannot derive assurance that the outcomes of the MIPs are being achieved.

Regarding improper working of SCADA and incorrect reports being generated, the Department stated in exit conference (January 2025) that as the projects were new, the deficiencies that occur or are detected, will be rectified.

⁴⁵ In case of eight completed MIPs to know the compliance of instructions issued in 70th meeting of NCB by the department

⁴⁶ Water to Balwara MIP is supplied through Break Pressure Tank of Narmada Kshipra Simhastha Link (NKSL) project.

⁴⁷ 20-01-2020, 25-11-2021, 10-12-2022 and 08-01-2023 by Executive Engineer.

2.1.7.2 Annual inspection and inadequate information system of SCADA

As per para 8.016 of MP Works Department Manual, the annual/periodical inspection by the Chief Engineer includes, (i) All head works of major projects annually and (ii) head works of medium project at least once in 4 years.

Audit observed that there was nothing in records to show that the completed projects were inspected, though ten MIPs and two MIPs were completed under the Chief Engineer (CE), ISP (Canals) Sanawad and Chief Engineer, LNP Indore, respectively.

It was further noticed that the Outlet Management System (OMS) boxes of SCADA system were provided at 20 ha *chak* after that the pipes were extended up to 2.5 ha *chak* and data transmission was designed from OMS boxes to SCADA control room in each project. It was however seen that in some of the 20 *chak* outlets, the output head was designed below the 20 meter head on the plea that there was downward slope after OMS box, therefore required head of 20 meter would be achieved. Thus, the designed data acquisition system was unable to receive the actual data of water delivered at 2.5 ha *chak*. Therefore, the required head at the outlet of 2.5 ha *chak* was not ensured and the pressure standards set under agreement were also not being monitored.

The CE, ISP, Sanawad stated (June 2024) that irrigation water is being provided to the farmers from completed MIPs, continuous monitoring of whole system starting from source of water, pumps, motors, rising main, gravity main and distribution system upto 20 ha/2.50 ha *chak* are being done by field staff during the whole Rabi Season. It was further stated that the outlet management system (OMS) is provided near the center of the 20 ha *chak*, the head difference at OMS location and 2.50 ha *chak* location is very less because the distance of these two points is not much. Also, if provision is made to measure the actual data of 2.5 ha *Chak* location the separate OMS is to be provided at 2.5 ha *chak*, which is practically not possible to provide as well as to maintain.

The CE, LNP, Indore stated (June 2024) that Balwada and Alirajpur are Lift Micro Irrigation Projects. Inspection guidelines are provided for dam and open canal system as per MP Works Department Manual. No Guidelines are issued for piped irrigation network. Furthermore, inspection of the project by higher authorities were done as and when required for smooth operation of the system. It was further stated each 20 ha *chak* is divided in eight *chaks* of 2.5 ha each. To ensure the head required on field of minimum 20 m at each sub-*chak* the project is designed from tail to head and the volume/discharge of water can be calculated by multiplying the time of *chak* operation with the duty of the project.

The replies are not acceptable as the details of inspections, in case of completed projects, were not available in the records. Lack of such records undermines accountability and transparency in public-funded projects. Further, the details of water delivered at 2.5 ha *chak* was not recorded through SCADA. Consequently, Audit is unable to derive adequate assurance that inspections have been done and 2.5 ha *chak* outlets have been provided as intended.

2.1.7.3 Monitoring of measurements as per provisions of agreement

As per the provisions of the Agreements, the contractor shall arrange to take and record all measurements of work done of various components of work in the Measurement Books/Level

field books and plotted in the cross-section sheets and quantities arrived as per actual execution as and when required, and cross sections as will be useful for reference permanently. As per clause 106.10 of agreement, all hidden measurements shall be 100 *per cent* checked by the competent authority before payment. The similar procedure for record measurements shall hold good for all other items and activities involved in execution of the work.

➤ ***Non recording of detailed measurements***

In Alirajpur, Chhipaner, Chhaigaonmakhan, Pati, NJPTS, Rani Durgawati the detailed measurements were not found recorded in measurement books and in Pipari the measurement of trenches and backfilling was made only on the basis of length with an absence of depth and width of trenches. Moreover, the date of recording the measurement was not recorded in the measurement book. In test check of measurement Books of Balwada MIP and Chhaigaonmakhan MIP and Harsood MIP it was noticed that as per the contract condition, the minimum thickness for guniting⁴⁸ over the pipeline shall be 30 mm but, in the measurement, thickness was not mentioned/recorded. The measurements for excavation of soil were recorded in running meter instead of detailed cross-sectional measurement. In the absence of detailed measurement, the minimum space on either side, over the pipeline and cushion provided for sandy or Murrum soils could not be verified in line with the provisions of Guidelines⁴⁹.

Member (Engineering) stated (December 2023) that measurements are recorded as per the unit of complete item and not detailed measurements, in order to determine item-wise rates in the maintenance schedule. The Turnkey contract is adopted for large scale projects in which it is not possible to proceed as per item rate. As per the contract, the work is done as per the specifications prevailing in the department.

The reply is not acceptable as agreement itself included provisions for preparation of estimates and recording measurements, which was not done. Allowing overall measurements, instead of detailed measurements, was thereby irregular.

➤ ***Non accounting of hard rock***

As per the specials conditions of contract, the contractor may use the excavated useful soils, stone, and other construction material from works free of cost for construction purpose on this project only and rates quoted shall include such utilization. On utilization of the above material by the contractor on works under this contract, royalty charges shall be levied to the contractor as per Mining / Revenue Department Rules.

⁴⁸ It is method of applying dry mix shotcrete, a shotcrete is Mortar or concrete conveyed through a hose and projected at high velocity on to a surface, also known as air-blown mortar, also pneumatically applied mortar or concrete, sprayed mortar and gunned concrete.

⁴⁹ Guidelines for planning and Design of piped irrigation network issued by the Government of India, CWC Ministry of Water Resources, River Development and Ganga Rejuvenation in July 2017.



View of inlet channel of ISP-Parwati Phase-III & IV

In technical sanction of 12 works, 16.85 lakh Cu. M. quantity of hard rock assessed under the item of excavation of hard rock. During execution, excavated hard rock was not recorded in case of seven works nor taken in the MAS⁵⁰ account and no record was maintained in the division to indicate as to how much quantity of hard rock was used by the contractor. The details are given in **Appendix 2.7**. Non-stacking of hard rock and non-maintenance of MAS account indicated inadequate monitoring of works to the extent and possibility of leakage of revenue of estimated amount of ₹ 2.16 crore in form of royalty charges cannot be ruled out.

2.1.7.4 Supervisory Control and Data Acquisition System

Supervisory control and data acquisition (SCADA) is a system of software and hardware elements that allow to monitor, gather, and process real-time data, control processes locally or at remote locations, directly interact with devices such as sensors, valves, pumps, motors, and record events into a log file.

As per the contract agreement volume-III, technical Monitoring of the scheme is dependent on instrumentation, automation and local SCADA system. The objectives of SCADA system *inter alia* included hydraulic parameters monitoring and control, Electrical Energy monitoring, monitoring and measurements in Distribution network up to 2.5 ha *chak* and equipment monitoring *i.e.*, pump, motors *etc.* In case of all 18 MIP projects, provision of SCADA system was made to monitor the functionality of equipment and its reporting. During joint physical verification of completed MIPs, following was noticed:

A. In case of Group MIP, comprising of five MIPs, scrutiny of the Schedule of Payment approved by the Chief Engineer revealed that there was no on/off valve included in the schedule of payment of the Group MIS. Further, in scrutiny of measurement books (MB) measurements of installation of on/off valves were also not found recorded in MB, therefore there is no assurance/proof that the on/off valves were provided at each 2.5 ha *chaks*. In the absence of on/off valve, reporting of released water in each 2.5 ha *chak* and its operation through SCADA was not possible.

Moreover, after issuing of the completion certificate by the Department to Group Micro Project and Harsood MIP, contractor initiated operation and maintenance work, but reports generated through the SCADA on monitoring of instrumentation and automation provided by the

⁵⁰ Material at Site.

contractor were not found in the records of the Division. Thus, the Department had no means to assess the performance of motors and pumps and discharge of water at each 2.5 ha outlet. In such a situation, Audit could not derive adequate assurance regarding the efficiency and supply of the amount of water in the entire *Rabi* season.

The EE ND Division no. 25, Narmada Nagar stated (June 2023) that the efficiency and supply of the water are being monitored through the SCADA system and can be seen physically. However, the registers are being maintained at the pump houses for monitoring purposes.

Reply is not acceptable as the claim that monitoring was being done through SCADA was not supported by copies of SCADA generated reports. Further, the Division could not provide the aforesaid registers relating to running of pumps despite claim that the same was being maintained at the pumphouses.

B. In Chhaigaonmakhan project incorrect data relating to flow of water was being generated through SCADA. The inadequate functioning of SCADA led to inefficient monitoring. The Department had paid ₹ 24.16 crore for the entire SCADA system which remains as an idle expenditure.

The EE ND Dn 13, Khandwa stated (August 2023) that the vegetation growth at the intake point of Chhaigaonmakhan Lift Irrigation Project cleaning will be ensured before the next *Rabi* season pumping *i.e.*, before next November 2023. It was further stated that the report of discharge from PH-1 for the Month of December-2022 and January 2023 shows the wrong discharge figures due to malfunctioning of the flow meter sensor and Non-Calibrated reading of flow meter. This will be rectified by the recalibration of the flow meter before next *Rabi* pumping.

In Balwada Micro Irrigation Scheme, the Outlet Management System (OMS box), the online box was destroyed and all controlling system in that were also destroyed. The system was operated manually instead of SCADA. Instead of providing 8 outlets from OMS box, the contractor provided two Remote Terminal Units (RTU) of 10 ha each. From these RTU 4 outlets for 2.5 ha chak were provided. The RTU was also completely damaged and not working.



**View of damaged OMS box (RBC229)
Status as in July 2023**



**View of damaged RTU2 of Node R229
Status as in July 2023**

The destruction of the OMS box and RTUs, combined with the loss of SCADA functionality, implies that the system can no longer be monitored or controlled remotely. Since SCADA systems enable real-time data collection, automated valve operation, and precise water scheduling, damage to the equipment can reduce precision in water delivery and failure to detect leakages, pipe bursts or system failures.

The EE ND Division No. 8, Sanawad stated (July 2023) that the maintenance and operation work of the Balwada project is non-operational in the rainy season, in the previous Rabi season irrigation the SCADA was used. The OMS and RTU box damaged by the farmers will be repaired and maintained in current Rabi season by the operation and maintenance agency and water will be regulated using SCADA.

Reply is not acceptable as per post operation and maintenance contract clause 15, “Financial bid” stipulates that the O&M contract shall include all routine maintenance work as well as breakdown maintenance along with operation. Further, as per clause 8.1, all the risk of loss or damage to physical property and of personal injury which arise during and in consequence of the performance of the contract is the responsibility of the contractor.

In Alirajpur Lift Irrigation Scheme, 538 OMS boxes out of 1,742 displayed in the SCADA room were found disconnected and the data for irrigation through these OMS boxes were also being displayed as ‘Zero’.

EE ND Division no. 16, Kukshi stated (September 2023) that 538 boxes showing disconnected were due to tampering of the control box and solar panel by the farmers are being repaired. However, 21,160 ha area has been irrigated during trial run. It has not been entered in the measurement book.

The reply was not acceptable as disconnected OMS boxes defeated the purpose of monitoring of supply of water to farmers envisaged as in the agreement.

2.1.7.5 Testing of water for irrigation

As per para 5.3 of Guidelines for Planning and Design of Piped Irrigation Network issued by Central Water Commission, for determining the economic size of pipe, possible effects of water quality on pipe material and the deterioration of pipes with age have to be considered at design stage by the designer. Quality of Irrigation water was to be determined according to provisions of IS 11624:1986.

As per information furnished by the department, in 10 out of 18 MIPs, the concerned ND Divisions conducted water quality testing. Non-testing of water quality indicated that the factor of water quality was not considered for determining of the economic size of pipe and the possible effects of water quality on pipe material.

2.1.7.6 Non formation of Water user groups

As per para 2.6 of Guidelines for Planning and Design of Piped Irrigation Network issued by Central Water Commission, when pipe irrigation system is designed to run entire outlets in the command at the same time, due consideration must be given to strictly maintain the water level in the source. Abusive use of water is immediately detected at once by the rightful user whose supply vanishes insofar as the area of the *chak*/block is comparatively very small. With Piped

Irrigation Network, it can be easily designed to keep the discharge of pipe outlet proportionate to the culturable area, and all outlets to run at a time, hence there is no head, middle, and tail reach differentiation of the command. It is essential to form a user group before execution of the Piped Irrigation Network and hand over the network immediately to the user group for further supervision and protection.

It was noticed that water user groups in respect of any of the MIPs were not formed before the execution of works. However, Water User Associations were formed after completion of the projects in respect of six MIPs of four ND Divisions. As a result, issues relating to damages to OMS boxes, deviation in coverage of command were noticed as discussed in paragraphs above.

The CE, LNP, Indore stated (June 2024) that three water user associations have been formed in case of Balwara MIP. The CE, ISP (Canals) Sanawad stated (June 2024) that for Chhaigaonmakhan lift Irrigation scheme, a Total 20 WUA has been formed on 19.09.2022 for 35,000 CCA. For Nagalwadi, Pati, Pipri, the formation of W.U.A. is under process. Further, the Department in the exit conference (January 2025) stated that it was not possible practically before the execution of work as the turnkey contractor was free to submit its own design.

The replies indicated that user groups were not formed before execution of the Piped Irrigation Network for timely supervision and protection as per the provisions of guidelines. Forming of water user groups before project execution is crucial for ensuring community participation, protecting infrastructure, maintaining equitable water distribution, and enhancing the overall sustainability of piped irrigation networks.

2.1.7.7 Operation and maintenance of Balwada Micro Irrigation Schemes

The post-operation and maintenance work of Balwada Micro Irrigation Scheme was awarded (18 October 2021) to M/s Laxmi Civil Engineering Services Pvt. Ltd. at an agreed contract amount of ₹ 49.20 lakh against the stipulated period of completion of 24 months. As per the agreement, the contractor was to supply irrigation water to farmers in the command area as and when required, and communicate with the farmers of the command, reporting and maintaining irrigation and preparing irrigation bills as per record and Department rules. Distribution of irrigation bills to farmers was a part of the agreement.

It was noticed that the work executing contractor did not submit annual operation plans for the years 2019-20 and 2020-21. In case of work of post-operation and maintenance work, however, regular monthly payment (total amounting to ₹ 18.45 lakh) was made to the contractor by the Department on account of operation and maintenance of work, but records relating to preparation and distribution of irrigation bills by the contractor were not available. Thus, Audit could not derive adequate assurance that the amount of water supplied was being properly recorded, and bills were being raised against the supply of water to the individual farmers.

Further, the agreement's condition stipulated that at the end of each month period, or at the initiative of the NVDA, a visit shall be organized so that both parties can check the condition of the installation's facility. A report shall be drawn up to record the opinion of both parties.

During the audit of completed projects, nothing was found on the records to establish that the contractor had operated a distribution network through SCADA.

Government reply is awaited (April 2025).

2.1.8 Conclusion

Audit test checked execution of 18 MIPs covering 4.91 lakh ha CCA, out of these, the Department could complete nine projects having 97,843 ha CCA (20 per cent) till August 2024, and out of the nine remaining projects, seven ongoing projects were being executed with delay of 17 to 34 months. Detailed Project Reports were prepared on the basis of the topography survey. This resulted in inflated estimation due to inclusion of items on lump sum basis, items already included in the USR, items to be paid by the Department, and non-deduction of value of hard rock from estimate.

Deviations in the command area were noticed. Required pressure of water at the outlet of the 2.5 ha *chak* was not ensured. There were delays in execution of MIPs on account of delays on the part of the contractors in getting necessary clearances, however, penalty was not levied for the consequent delays in execution of projects. Instances of adoption of higher linking factor, adoption of earlier date for payment, arithmetic error and erroneous values of indices were noticed in payment of price adjustment. Thickness of pipes for laying rising main and gravity main was not ensured as per provisions of guidelines issued by the CWC.

Inadequate functioning of Supervisory Control and Data Acquisition system was noticed, indicating inadequate monitoring of functioning of MIPs by the Department.

2.1.9 Recommendations

It is recommended that the Department may:

- conduct comprehensive surveys as per the provisions of the Madhya Pradesh Works Department Manual to prepare accurate cost estimates for piped irrigation works, including detailed topographic, soil, and hydrological assessments
(Paragraph 2.1.5.1);
- evaluate budget and expenditure liabilities in coordination with the Finance Department to ensure sufficient funding and ensure that fund release is aligned with the project milestones
(Paragraph 2.1.5.4);
- finalize preparatory works, including environmental clearances and land acquisition, within time and strictly enforce penalties for contractor delays
(Paragraph 2.1.6.1);
- investigate and fix responsibility on the concerned officers for acts of omission and commission resulting in adoption of incorrect linking factor and change in the scope of work without adequate justification
(Paragraphs 2.1.6.3 and 2.1.6.8).
- evolve a suitable mechanism for ensuring uninterrupted functioning of SCADA to monitor, gather, and process real-time data of MIPs

Audit Paragraphs

2.2 Irregular payment of ₹ 7.30 crore towards price adjustment after the date of completion of work

A contractor was irregularly paid ₹ 7.30 crore towards price adjustment on Operation and Maintenance (O&M) after the date of completion of work, resulting in excess payment and undue benefit to the contractor.

Tenders were invited (November 2014) for execution of Narmada Malwa Gambhir Link Scheme along with Operation and Maintenance of a complete commissioned system for 18 months on Turn-Key basis. The work was awarded (February 2015) to a contractor at a contract price of ₹ 1,842 crore, which was 14.168 *per cent* below the value of work put to tender, *i.e.*, ₹ 2,146.07 crore. The agreement was executed in February 2015 with the stipulated period of completion of 36 months, including rainy season *i.e.*, the work was to be completed up to 24 February 2018. Clause 31.8 of the agreement provides that the amount paid to the contractor shall be adjusted quarterly for an increase or decrease in the cost of the commodities. Price adjustment shall be made as per the formula prescribed in Clause 113 of the agreement. The price adjustment Clause was applicable only for work that is carried out within the stipulated period or extensions thereof, due to reasons not attributable to the contractor.

Time extensions were accorded from time to time, the latest and fifth time extension up to 31 October 2020 was accorded in August 2020. All the time extensions were granted under Clause 74 of the Agreement Volume-II along with price adjustment.

During scrutiny of the records of Executive Engineer, OSP Canal Division, Dhamnod (February 2024) it was noticed that the EE had issued a completion certificate for the work on 23 December 2020, certifying that the work was completed on 31 October 2020. Audit observed that payment of price adjustment amounting to ₹ 7.30 crore was paid to the contractor through 10 RA bills⁵¹ between March 2021 and June 2022 on account of O&M. Since the work had been completed in October 2020, payment of price adjustment towards O&M was not admissible.

The Member (Finance) replied (January 2025) that to protect the interest of the Government, one *per cent* of agreement cost was to be withheld and this amount was to be released to the contractor on a monthly basis during the operation and maintenance. Since, ₹ 1.02 crore was paid on a monthly basis to the contractor during the operation and maintenance period for

51

RA bill No.	Date	Amount
70	March 2021	63,34,061
71	June 2021	79,75,995
72 & 73	September 2021	1,76,93,792
74 & 75	December 2021	1,74,02,304
77	March 2022	74,47,732
78, 79 and 80	June 2022	1,61,07,365
	Total	7,29,61,249

18 months, which is a part of work that involves all components of construction. So, the price adjustment was paid for O&M as per approved payment schedule and agreement Clause.

Reply is not convincing as provision of withholding one *per cent* of agreement cost and releasing the same during O&M period is different from the price adjustment Clause. An amount of ₹ 7.30 crore was clearly paid on account of price adjustment, even after completion of work and during O&M period resulting in excess payment to the contractor. Further, the cost of O&M was included in the estimate of works separately.

2.3 Undue benefit of ₹ 59.04 crore to the contractors

The EE, Narmada Development Division 5, Katni allowed undue benefit of ₹ 59.04 crore to the contractors on account of (i) awarding work within the scope of the agreement to a new contractor, (ii) extra payment on the plea of Force Majeure and (iii) non-recovery of amount paid towards restoration of road.

Tenders were invited (December 2007) for execution of Sleemanabad Carrier Canal (at Bargi Right Bank Canal) of Bargi Diversion Project from RD 104.00 km to 129.00 km on Turn-key basis. The work was awarded to M/s Patel-SEW (JV), Hyderabad for ₹ 799.00 crore, i.e., 24.84 *per cent* above the WRD USR of 2007. Work order was issued on 26 March 2008 to complete entire work in 40 months. However, the work was still in progress (30 June 2023) and a seventh time extension has been granted to the contractor. The latest running bill paid to the contractor was the 338th Running Bill for up-to-date value of work done at ₹ 1,356.05 crore.

Audit observed the following issues with respect to execution of the work:

2.3.1 Undue benefit of ₹ 13.24 crore to a contractor by awarding work, which was within the scope of work, to a new contractor

As per Clause 1.6 of NIT conditions, the scope of work *inter alia* included concrete lining with reinforcement as per design, Contract grouting, Consolidation grouting after lining, Extensive dewatering during excavation (expected ground water table was 6-8 m above bed level), shotcreting⁵², consolidation grouting⁵³, rock bolting⁵⁴, RCC lagging, permanent steel supports, etc.

During scrutiny of the records of EE, ND Division 5, Katni (September 2024), it was noticed that an agreement for construction of cement concrete grout blocks⁵⁵ for soil stabilization in the alignment of under construction Sleemanabad Tunnel at selected reaches between RD 107.00 km and 111.80 km, was executed (March 2023) through another contractor (M/s Phaloudi Constructions) at contract amount of ₹ 9.76 crore. Payment of ₹ 13.24 crore has been made upto 17th RA bill paid in March 2023.

As per the scope of work, this work was to be executed by M/s Patel-SEW (JV) without any additional payment, the contract being on turnkey basis, but in contravention to the provision

⁵² Shotcreting: applying concrete at high velocity on a vertical surface.

⁵³ Consolidation grouting: Consolidation grouting is for strengthen weak or fractured rock masses and reduce permeability by injecting grout into discontinuities (cracks, fissures, etc.).

⁵⁴ Rock bolting: a technique used to stabilize rock masses by inserting bolts or cables into drilled holes.

⁵⁵ Cement grout blocks are injecting liquid cement in the soil to harden it for stabilisation.

of the agreement, work was allotted and is being executed through other contractor (November 2021). This not only resulted in excess payment but also allowed undue benefit to M/s Patel-SEW (JV) to the tune of ₹ 13.24 crore (as of March 2023).

On this being pointed out (July 2024), the Member (Finance) of NVDA stated (February 2025) that construction of Sleemanabad tunnel was proposed under the “dig and bore (conventional)” methodology and the estimates on which tenders were invited, were prepared on the same basis. Though more geological investigations were needed to ascertain actual geological conditions for assessing the actual cost of the work, but as the work was invited on a turnkey basis, so it was believed that the investigation done was adequate, presuming the geological strata would be the same throughout the alignment of the tunnel. But during tunnelling, due to high water table and heterogeneous strata, there was a possibility of damage to the inhabitants of the town, spread over a 2700-meter-long stretch. As provision for ground stabilization was neither made in the estimate, nor was it mentioned in the scope of work, hence, the grouting work was taken up separately, inviting a separate tender. The work was accepted in a review meeting chaired by the Chief Minister on 26 March 2021.

Reply is misleading as the item of work was already in the scope of work and contention of the department regarding presumption of geological strata by the Department was not justifiable as the responsibility of survey and investigations for assessing actual details of strata work was with the turnkey contractor. Thus, execution of work for this item through another contractor resulted in undue benefit to the original contractor.

2.3.2 Irregular payment of ₹ 39.60 crore on the plea of Force Majeure

As per Clause 23 of the NIT conditions, the competent authority will allow such additional time as he considers to be justified under the circumstances of *Force Majeure*. No compensation will, however, be payable to the contractor for any loss incurred by him due to *Force Majeure*. Further, as per Clause 31 of Section III of Volume II of the Agreement the definition of *Force Majeure* means an event beyond the control of the Employer and the Contractor, which makes it impossible or illegal for a party to perform.

Furthermore, Clause 31.5 of Section III of Volume II of the *ibid* Agreement provides that if in consequence of *force majeure*, the work shall suffer loss or damage, the contractor shall be entitled to have included in an interim Payment Certificate the cost of work executed in accordance with the contract prior to the event of *force majeure*.

The aim of the Bargi Diversion Project was to divert the water of Bargi Dam (on Narmada River) to arid area. The project includes construction of 12 Km tunnel with 10 meter dia near Sleemanabad Tehsil of Katni District. During preparation of DPR which was based on geological investigation, the water table of the digging and boring site was too high, hence, dewatering was included in the scope of work. While tunnelling, using the Tunnel Boring Machine (TBM) water was coming with high pressure and the contractor had to dewater the tunnel using his own resources.

During the scrutiny of work, it was noticed that in the 257th meeting of NVDA, the Department took cognizance of the fact submitted by CE about the situation arising due to excessive dewatering and payment to be made for it under *Force Majeure*. Chief Engineer sanctioned

(February 2023) to make extra payment of ₹ 20.81 crore under Clause 31.5 of the agreement under *Force Majeure*. The department made extra payment of ₹ 39.60 crore till 338th RA bill for De-watering.

The payment made by the Department was against the provisions of the contract as in Clause 23 of the NIT conditions only allowing additional time under Force Majeure as is mentioned. Furthermore, dewatering during tunnelling was also in the scope of work and was not payable separately.

The Member (Finance) stated (February 2025) that after preliminary investigation the scope of work for this tender was framed and incorporated in the tender. The water table expected was 6-8 meter above bed level of tunnel which has been mentioned in the contract agreement. However, in actual the water table along the tunnel alignment has found varying between 12-18 meters. Since working conditions were completely changed from that as mentioned in contract agreement and because of such difficult situation the department decided to operate Clause 31.5 to speed-up the work progress.

The reply is not acceptable as dewatering was in the scope of work and was not payable separately.

2.3.3 Non-recovery of amount of ₹ 6.20 crore from the contractor for payment made to NHAI towards restoration of road

According to Clause 24 of the Volume-II, Section IV of the Agreement, a canal system is likely to have several crossings for NH, SH, other roads, Railway lines, oils pipelines gas pipelines and water pipeline, *etc.*, and such necessary letter to grant permission for crossing those premises shall be issued to the respective authorities by the engineer-in-charge. However, the contractor will have to follow up and obtain timely clearances from the concerned authorities. Cost of those crossings is included in the bid.

Further, according to Clause 117.1 of Volume-II, Section IV of the Agreement, loss or damage to the works or materials to be incorporated in the works between start date and the end of defect correction period is to be mended by the contractor at own cost if the loss or damage arises from the contractor's act or omissions.

Audit observed (September 2024) that during a tunnel excavation in April 2022, the National Highway beneath which tunnel was passing, got damaged and National Highway Authority of India (NHAI) demanded ₹ 18.06 crore for repairing work. An amount of ₹ 6.20 crore as part payment was made (September 2022 and January 2023) in two instalments by the department.

Since the damage to the road was due to the contractor's act, the same was to be paid to the NHAI by the contractor at his own cost. As such, payment of ₹ 6.20 crore by the NVDA to NHAI for the repair work of NH resulted in undue benefit to the contractor.

The Member (Finance) stated (February 2025) that the NHAI bypass road and bridge was not in existence at the time when tender cost was assessed. Since the bridge that had collapsed was a government property, undertaking to compensate in case of any damage was therefore given to NHAI, while seeking permission for tunnelling under the bridge. The decision to compensate

the bridge cost was under Clause 25 of Section IV, special condition of contract agreement, treating it as a property which is to be compensated by the department.

Reply of the Member (Finance) is misleading because the department had sought permission for the tunnelling under NH7 from Chief Engineer, National Highway in August 2008 indicating that the road was in existence at that time. Further, Clause 25 of Section IV, special condition of contract agreement provides only for land acquisition and the very fact that the tunnelling construction activity had been undertaken beneath the highway indicates that land acquisition was already done.

CHAPTER III
MINERAL RESOURCES
DEPARTMENT

CHAPTER III: MINERAL RESOURCES DEPARTMENT

3.1 Compliance Audit on “Assessment and reporting of anticipated Royalty in Mining lease, quarry lease and trade quarry (sand) for determination of Stamp Duty and Registration fees in Madhya Pradesh”

3.1.1 Introduction

The State of Madhya Pradesh (MP) is richly endowed with mineral wealth and is in fourth position⁵⁶ in terms of availability of mineral resources at National Level. The Mineral Resources Department (MRD) of Madhya Pradesh has an important role in conservation, investigation, and exploration of its mineral resources under prevailing Acts and Rules. Minerals are divided into two categories, *i.e.*, Major and Minor minerals. Minerals such as Bauxite, Coal, Copper, Iron ore, Diamond, Limestone, Manganese and Rock Phosphate as available in Madhya Pradesh comes under the category of Major minerals. Minor minerals include Stone, Flag Stone, Sand, Murrum and other minerals which the Central Government may, by notification, declare to be Minor minerals. Lease for Major minerals can be executed for a maximum period of 50 years as per order of Government of India (March 2015). As per rule 22 (B) of MP Minor Mineral Rules, 1996 lease for minor minerals can be executed up to 30 years, whereas for sand, which is categorized as minor mineral, the specified period is three years as per Rule 9 of MP Sand (Mining, Transportation, Storage and Trading) Rule, 2019.

The Mining Officer is responsible for the assessment of the amount of anticipated royalty payable or deliverable under the mining lease⁵⁷ quarry lease⁵⁸ and trade quarry⁵⁹ (sand quarry) which are considered for Stamp Duty (SD). As per section 17(1) (d) of Registration Act, 1908, the leases of immovable property for any term exceeding one year are mandatorily to be registered with the Department of Registration and Stamps (DRS) by paying requisite SD and Registration Fees (RF). The SD is levied under article 38(b) of Schedule I-A (Amended, 28 March 2020) of Indian Stamp Act, 1899 (the Stamp Act). The Government of Madhya Pradesh (GoMP) circular dated 15 March 1993 provides for the following procedure for determining Average Annual Royalty for calculating SD as per provisions of the Stamp Act.

Table 3.1: Procedure for determining Average Annual Royalty for calculating stamp duty

S. N.	Type of Mineral	Average Annual Royalty- for New Lease	Average Annual Royalty- for renewal
1	Major mineral	On the basis of the quantity of excavation as per application form or mining plan, whichever is higher.	On the basis of the quantity of excavation as per application form or mining plan or average quantity excavated in the last three years, whichever is higher.
2	Minor mineral	On the basis of the quantity of excavation as per application form, or dead rent, whichever is higher.	On the basis of the quantity of excavation as per application form, or average quantity excavated in the last three years or dead rent, whichever is higher.

⁵⁶ As per Administrative Report of the Mineral Resources Department for the year 2021-22.

⁵⁷ Mining lease means a lease granted for the purpose of undertaking mining operations for major minerals.

⁵⁸ Quarry lease means a mining lease for minor minerals.

⁵⁹ Trade quarry means a quarry for which the right to work is auctioned. In this Compliance Audit Report only cases of Sand quarry were covered.

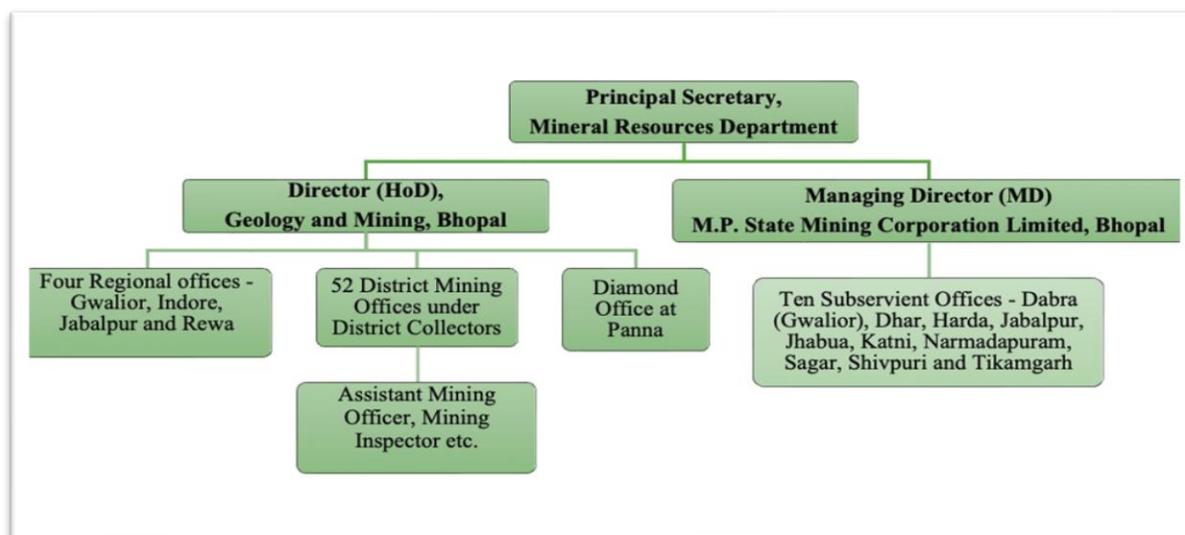
S. N.	Type of Mineral	Average Annual Royalty- for New Lease	Average Annual Royalty- for renewal
3	Auction of Mines		the bid amount of the auctioned mine is considered as premium

However, standard procedure for computation of Anticipated royalty has not been updated by the department since 1993. But during test checking of 1,076 lease deeds, out of 1,098 in the State, we noticed that in 1,008 cases the anticipated royalty was calculated by considering average annual production of mineral as per mining plan for first five years multiplied by rate of royalty specified in the schedule in respect of that mineral for the lease period, limited to the royalty payable on total mineable reserve quantity. Evidently, the existing practice of computation of anticipated royalty being followed was not flowing from any orders of the Department.

The DRS is responsible for registration of various documents including mining lease/ quarry lease/trade quarry lease agreement and is also responsible for determining and collecting stamp duty and registration fees thereon.

3.1.2 Organisational setup

The Mineral Resources Department functions under the overall charge of the Principal Secretary, Mineral Resources, GoMP. The Director, Geology and Mining is the Head of the Department who is assisted by Deputy Directors at Headquarters and Regional Offices at Gwalior, Indore, Jabalpur and Rewa. The District Collector is the administrative head at District level and Departmental officials like District Mining Officers (DMOs), Assistant Mining Officers (AMOs) and Mining Inspectors (MIs) assist him. The DMOs/AMOs and MIs are responsible for assessment, levy and collection of royalty and other mining receipts and are authorised to inspect the mines, review production and dispatch of minerals.



(Source: Directorate of Geology and Mining, Madhya Pradesh)

3.1.3 Audit Objectives, Criteria, Scope and Methodology

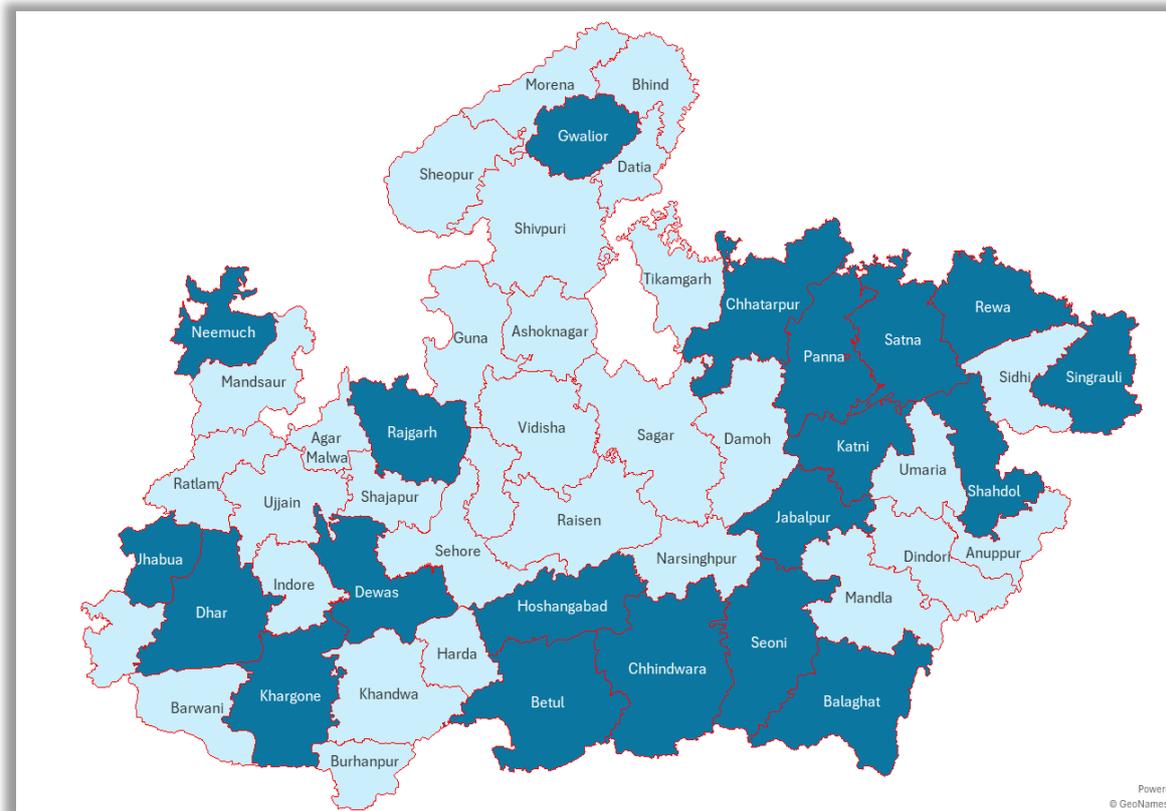
The audit was conducted to assess whether the whole amount of royalty payable or deliverable under the mining/quarry lease/ trade quarry was assessed correctly and SD and RF were levied as per provisions of the Act/rules.

Audit criteria were derived from the Mines and Minerals (Development and Regulation) Act (MMDR Act), 1957 and MP Minor Mineral Rules, 1996. In addition, relevant provisions of the Indian Stamp Act, 1899, the Registration Act, 1908 (with amendments) and the Madhya Pradesh Upkar Adhiniyam (amended), 2016 and rules there under were also referred to. In addition, the Notifications, Circulars and Orders issued from time to time by the Government for applicable rate of Royalty, SD, RF and Cess were also referred.

Out of 51 District Mining Offices⁶⁰ (DMOs), 20 DMOs⁶¹ were selected by simple stratified sampling method for taking up audit during the period from May 2023 to October 2023. Audit examined 1,076 leases (121 major minerals and 939 minor minerals and 16 cases of sand) out of total 1,098 (135 major minerals, 947 minor minerals and 16 cases of sand) leases on the basis of mining and quarry lease deeds registered in the selected districts between the period from 2020-21 to 2022-23 for assessment of royalty payable or deliverable under the lease period. Leases were sanctioned prior to the year 2020-21, but either the agreements were not executed, or registration of these agreements were pending till end of March 2023, were also checked in the sampled DMOs. Information/data/ records relating to sand mining were also collected from the MP State Mining Corporation Limited (MPSMCL).

The units selected for audit are spread across the state as depicted below:

Map 3.1: Audited units (highlighted in blue)



⁶⁰ No mining lease was registered in DMO Sagar during the period 2020-21 to 2022-23, hence, sampling was done from the sample population of 51 DMOs,

⁶¹ DMO Balaghat, Betul, Chhatarpur, Chhindwara, Dewas, Dhar, Gwalior, Jabalpur, Jhabua, Katni, Khandwa, Narmadapuram, Neemuch, Panna, Rajgarh, Rewa, Satna, Seoni, Shahdol and Singrauli.

The Entry conference with the Director, Geology and Mining (HoD) and Inspector General of Registration and Superintendent of Stamps (IGRS), MP (HoD) were conducted on 18th May 2023 and 4th March 2024 respectively. The Exit conference was held on 19th February 2025.

The findings of audit were communicated to the Department/ GoMP on 18th September 2024. Replies to audit findings were awaited (March 2025). However, departmental replies, wherever received, have been appropriately incorporated in the report.

Audit Findings

Issues noticed during audit are discussed in the succeeding paragraphs.

3.1.4 Incorrect/ non- assessment of anticipated royalty

3.1.4.1 Under assessment of anticipated royalty due to consideration of incorrect quantity of mineral

As per Section 9 (2) of MMDR Act, 1957 the holder of a mining lease granted on or after the commencement of the Act shall pay royalty in respect of any (mineral removed or consumed by him or by his agent manager employee contractor or sub lessee) from the leased area at the rate for the time being specified in the Second Schedule in respect of that mineral. Similarly, according to Rule 29(b) of the Madhya Pradesh Minor Mineral Rules 1996 (amended in January 2021) for mineral at the rate specified in the schedule III and VI. Further, Article 38(b) of Schedule I-A to the Indian Stamp Act, 1899 (amended on 28 March 2020) provides for levy of Stamp Duty at two *per cent* on major mineral mining lease and 1.25 *per cent* on minor mineral mining lease on the whole amount payable or deliverable under such lease. Also, as per Article II of Registration Act, 1908, the Registration Fee shall be levied at the rate of three-fourth of the value of the Stamp Duty on the lease. Audit noticed following:

- a) Based on examination of 1,060 lease files (121 major minerals and 939 minor minerals) as per approved mining plan and lease deeds registered between April 2020 and March 2023 under 20 District Mining Offices (DMOs), Audit observed that in 32 lease deeds involving seven DMOs⁶², the quantity of minerals was not correctly considered for determination of anticipated royalty for the purpose of SD and RF. Reasons for incorrect assessment were consideration of royalty for a lesser period (than the actual total lease period), consideration of incorrect average production, consideration of amount of dead rent instead of royalty, consideration of royalty as per quantity of lesser area, *etc.*

This resulted in under assessment of anticipated royalty by ₹ 130.96 crore, due to which SD, RF and Cess of ₹ 3.98 crore was short realised as detailed in **Appendix-3.1(a)**.

On this being pointed out, six⁶³ DMOs stated that following a thorough scrutiny, the cases will be forwarded to the District Registrar for appropriate action. In case of Shri Bhupesh Rattiram Bawankude, DMO Chhindwara stated that the cover page of the approved mining plan indicates an annual average quantity of 25,000 cubic meters of

⁶² DMO Chhatarpur, Chhindwara, Dewas, Dhar, Jabalpur, Neemuch and Satna.

⁶³ DMOs of Chhatarpur, Dewas, Dhar, Jabalpur, Neemuch and Satna.

mineral, while page 20 of the Mining Plan specifies a quantity of 12,500 cubic meters. Consequently, the duty was imposed on the total royalty amounting to ₹ 1,50,00,000 (12,500 x 10 x 120), calculated based on the overall quantity of mineral. A letter will be sent to the competent authority to request a correction of the quantity listed on the cover page of the mining plan. In one case (Shri Vidhan Rakesh Sharma) it was stated that the approved five-year mining plan specified an average mineral quantity of 1,04,861 tons per year, while the average production table listed this figure as 1,00,000 tons per year. Consequently, the royalty was calculated based on the average quantity of 1,00,000 tons per year. In case of M/s Megha Minerals the DMO stated that reply would be furnished after scrutiny.

The reply of DMO Chhindwara, w.r.t the first case, is not acceptable because on the basis of 25,000 Cu. M. average annual quantity (as per approved mining plan) not only the life of mine was decided but also the Environmental Clearance from Government of India was received. In second case, amount of anticipated royalty was to be calculated according to average quantity 1,04,861 per ton given in the approved mining plan. Further replies were awaited (March 2025).

- b) Audit also observed the absence of a standardized procedure for calculating anticipated royalty. It was noticed that, in 1,024 cases out of 1,060, anticipated royalty was determined by averaging the production figures from the initial five years of the mining lease, while in 36 cases under seven DMOs⁶⁴, the anticipated royalty was not calculated based on the average of a five-year period. This has resulted in under assessment of anticipated royalty by ₹ 32.81 crore having impact of ₹ 78.11 lakh on computation of SD, RF and Cess as detailed in **Appendix-3.1(b)**.

On this being pointed out, all the seven DMOs stated that following a thorough scrutiny, the cases will be forwarded to the District Registrar for appropriate action.

3.1.4.2 Under assessment of Anticipated Royalty due to application of incorrect rate of royalty

According to section 9(1) and (2) of the MMDR Act, 1957, every lessee of a mining lease has to pay royalty in respect of minerals to be removed or consumed by him from the lease area, at the rates specified in the Schedule- II in respect of that mineral. Similarly, according to Rule 29(b) of the Madhya Pradesh Minor Mineral Rules 1996 (amended in January 2021) for mineral specified in schedule-I and Schedule-II, royalty, except for limestone, shall be charged at the rates specified in Schedule-III. For minerals specified in Schedule-V, royalty shall be charged at the rates specified in Schedule-VI. As per second schedule(section-9) of the MMDR Act, 1957 (67 of 1957) rates of royalty of copper are leviable at the rate of Four point six two *per cent* of London Metal Exchange Copper metal price chargeable on the contained copper metal in ore produced.

As per Section 17 of Indian Stamp (IS) Act, 1899, all instruments chargeable with duty and executed by any person in India shall be stamped before or at the time of execution⁶⁵.

⁶⁴ DMOs of Betul, Chhatarpur, Dewas, Dhar, Gwalior, Jabalpur and Rajgarh.

⁶⁵ Executed and execution used with reference to the instrument, means "signed" or "signature".

Audit of 1,060 lease files, mining plans and lease deeds under 11 DMOs⁶⁶ revealed that in 28 lease deeds, the DMOs had incorrectly determined anticipated royalty of ₹ 1,012.41 crore as against ₹ 2,275.31 crore, due to non-consideration of London Metal Exchange (LME) rate of copper, the application of incorrect royalty rates, and the use of an inaccurate Average Sale Price for the mineral. This has resulted in under assessment of anticipated Royalty of ₹ 1,262.90 crore and consequently short realisation of SD, RF and Cess of ₹ 48.50 crore (**Appendix 3.2**).

On this being pointed out, 10 DMOs⁶⁷ stated that the cases would be examined for necessary action. DMO Balaghat stated that SD and RF are levied on anticipated royalty to be paid in future and rate of royalty of Copper is determined on monthly basis by London Metal Exchange which is volatile. Therefore, the average royalty was calculated on the basis of royalty paid by the lessee in last ten years (2011 to 2020).

Reply of DMO Balaghat is not correct because as per second schedule of MMDR Act, 1957 (amended in September 2014 by Ministry of Mines) anticipated royalty of copper was to be calculated at the rate of 4.62 *per cent* of London Metal Exchange Copper metal price chargeable on the contained copper metal in the ore produced.

Final reply/action was awaited in other cases (March 2025).

3.1.4.3 Under assessment of contract amount of ₹ 16.76 crore resulted in short realization of SD and RF of ₹ 0.37 crore in case of trade quarry (sand)

Rule 9 of Madhya Pradesh Sand (Mining, Transportation, Storage and Trading) Rules, 2019 provides that the contract period of quarries of the group shall be three years and the first year shall be calculated from the date of execution of agreement to 30th June of the year and last period shall be 30th June of the third year. Further, as per Rule 10, the highest amount received in the tender shall be the annual contract amount and in the first year of the contract the annual contract amount shall be payable only. In the second and third year of the contract, 10 *per cent* more than the contract amount shall be payable.

In three cases under three districts as detailed in **Table 3.2** below, Audit observed that due to incorrect computation of anticipated royalty (Contract amount), there was short levy of SD and RF.

Table 3.2: Details showing the erroneous calculation of contract amount.

							(₹ in crore)
S. N.	Name of the lessor & lessee		Contract Period	Annual contract amount	Contract amount considered for SD	Contract amount to be considered for SD	Difference
(a)	(b)		(c)	(d)	(e)	(f)	(g=f-e)
1	MP State Corporation & Agencies	Mining Bhopal & M/s Param	01/07/2022 to 30/06/2023	41.66	41.66	54.15 ⁶⁸	12.49
2	District Officer & Enterprises	Mining Chhatarpur & Pushpa	12/05/2022 to 30/06/2023	30.11	35.72	38.14 ⁶⁹	2.42

S. N.	Name of the lessor & lessee	Contract Period	Annual contract amount	Contract amount considered for SD	Contract amount to be considered for SD	Difference (g=f-e)
(a)	(b)	(c)	(d)	(e)	(f)	(g=f-e)
3	District Mining Officer Jabalpur & M/s Sharma Associates	08/06/2022 to 30/06/2023	16.45	17.61	19.46 ⁷⁰	1.85
Total			88.22	94.99	111.75	16.76
Short realisation of SD @ 1.25 per cent						0.21
Short realisation of RF @ 75 per cent of SD						0.16

Short consideration of contract amount of ₹ 16.76 crore thereby resulted in short realisation of ₹ 0.37 crore towards SD and RF.

On being pointed out, Additional Director (Geology) stated that reply will be sent separately to the audit once it has been received from MPSMCL. The DMOs, Chhatarpur and Jabalpur stated that recovery will be made from the contractors based on scrutiny of records.

3.1.4.4 Non consideration of estimated quantity of saleable overburden during computation of anticipated royalty

As per Article 38(b) of Schedule I-A to the Indian Stamp Act, 1899 (amended on 28 March 2020) provides for levy of Stamp Duty at specified rates while registering the mining lease (major and minor) on the whole amount payable or deliverable under such lease. The Mineral resources Department, GoMP vide order dated October 2014 issued instructions to all divisional officers to assess the quantity and quality of unusable minerals (overburden) and grant permission for its sale only after depositing advance royalty at prescribed rates.

Audit of 939 minor mineral lease files, approved mining plans and registered lease deeds under 20 DMOs indicated that in 175 quarry lease deeds under 12 DMOs⁷¹, the value of royalty payable on the estimated quantity of saleable overburden of minerals valuing ₹ 31.62 crore as available within quarry lease area, was not considered by the DMOs (**Appendix 3.3**). In other eight DMOs, saleable overburden was not available under the area of sanctioned quarry leases.

In most of the approved mining plans, it was also mentioned that the quantity of overburden will be sold by the lessee after taking permission from the concerned authority in accordance with the GoMP's order dated October 2014. Accordingly, in some cases, the quantity of mineral available as overburden has been sold by the lessees after depositing royalty in advance at the prescribed rate after getting permission from the District Collector.

However, due to non-existence of clear instructions from MRD to include the value of overburden in the anticipated royalty, Audit observed that while executing the agreements, the amount of anticipated royalty payable on the quantity of saleable overburden was not being

⁶⁶ DMOs of Balaghat, Chhatarpur, Dewas, Dhar, Gwalior, Jhabua, Katni, Narmadapuram, Rajgarh, Rewa and Satna.

⁶⁷ DMOs Dhar, Jhabua, Rewa, Chhatarpur, Narmadapuram, Dewas, Gwalior, Katni, Rajgarh and Satna.

⁶⁸ Contract amount payable for 1st year was ₹ 41.65 crore, for 2nd year ₹ 45.82 crore (41.65+41.65x10%, for 3rd year ₹ 49.99 crore, for 4th year i.e. extended period ₹ 54.15 crore.

⁶⁹ Monthly contract amount payable = ₹ 30,11,11,106/12 = ₹ 2,50,92,592 (₹ 5,01,85,184 "for two months" + ₹ 30,11,11,106x110%) = ₹ 38,14,07,401.

⁷⁰ Monthly contract amount payable = 16,44,55,000/12= 1,37,04,583 (1,37,04,583+16,44,55,000x110%) = 19,46,05,083.

⁷¹ DMO Betul, Chhatarpur, Chhindwara, Dewas, Dhar, Gwalior, Jabalpur, Jhabua, Khargone, Rajgarh, Seoni, and Singrauli.

included in the total anticipated royalty for the purpose of Stamp Duty. The financial impact (towards SD and RF) of this exclusion of overburden (*i.e.*, *murrum* and fractured marble) from the total value for registration in test checked cases, is ₹ 0.69 crore (**Appendix 3.3**).

On being pointed out,

- DMO Chhatarpur replied that after recovery from the lessees as per rules, it will be intimated to audit,
- DMO Rajgarh replied that cases will be forwarded to District Registrar for necessary action,
- DMO Dhar stated that no instructions have been received from the Headquarters office Bhopal to include the royalty payable on the quantity of overburden and six DMOs (Betul, Chhindwara, Gwalior, Jabalpur, Khargone and Seoni) stated that after due scrutiny of records, reply will be intimated to audit.
- DMO Dewas stated that action will be taken as per rules under intimation to audit.
- DMO Jhabua replied that no instructions have been received from the Director, Geological and Mining to include the royalty payable on the quantity of *murrum* available as overburden in the calculation of stamp duty and registration fees and there is no provision in the MP Minor Mineral Rules, 1996.
- DMO Singrauli replied that lease has not been sanctioned for the quantity of overburden and no permission has been granted to the lessee for transport/sale of over burden quantity, hence it is not included for the purpose of stamp duty.

In the exit conference the Principal Secretary (PS), MRD stated that overburden is temporary/uncertain in nature, hence does not attract SD. Further, the overburden is also used for closure of quarry. Also, royalty is duly collected in case of sale of overburden and that the lessee cannot be forced to sell the over burden. Further, such action would lead to litigation, which would be difficult to defend.

The replies of the PS and the concerned DMOs are not acceptable as the overburden considered was the saleable quantity and hence cannot be treated as temporary or meant for quarry closure. Thus, due to non-issuing of relevant instructions by the MRD, the saleable quantity was not included for the purpose of estimation of SD.

Further development was awaited (March 2025).

3.1.4.5 Non-execution of supplementary agreement for the increased quantity of minerals resulted in loss of SD and RF

As per instructions⁷² issued by the MRD, if a lessee submits a revised mining plan for the revised quantity, then supplementary agreement shall be executed.

Audit noticed that in nine cases under seven⁷³ DMOs mining plans of existing leases were revised, and quantity of mineral was increased during the lease period, but supplementary

⁷² MRD letter no. 5489/45/11/12/2 dated 10.08.2011.

⁷³ DMOs of Balaghat, Chhatarpur, Chhindwara, Gwalior, Jabalpur, Satna and Shahdol.

agreements were not executed for the increased quantity of minerals. Further, for the increased quantity, a total additional royalty amounting to ₹ 85.44 crore was due during the remaining duration of the lease, upon which Stamp Duty of ₹ 1.26 crore, Registration fees of ₹ 0.95 crore and Cess of ₹ 0.08 crore were applicable at the rates specified in the Acts. Thus, due to non-execution of supplementary agreement by the DMOs, the Government was deprived of SD, RF and Cess of ₹ 2.29 crore (**Appendix 3.4**).

In reply, all the DMOs stated (July 2023 to October 2023) that after scrutiny of records reply/recovery/action will be intimated to audit. Final reply/recovery/action was awaited (March 2025) from all DMOs.

In the exit conference the Dy. Director (Mining-Administration) stated that SD & RF cannot be levied if supplementary agreement is not executed due to lack of Environment clearance and CTO and in case of Balaghat, the mine is non- operational and closed. In the case of other DMOs, the matter would be looked into.

3.1.5 Lack of action by DMO's in case of non-execution/delay in registration

As per rule 26 of MP Minor Mineral Rules 1996, where a quarry lease is granted or renewed, the lease deed in Form VII shall be executed and registered under the Indian Registration Act, 1908 within three months of the order of sanction of the lease and if no such lease is executed within the aforesaid period, the order sanctioning the lease shall be deemed to have been revoked. Provided that, where the Sanctioning Authority is satisfied that the applicant is not responsible for the delay in the execution of the lease deed, the Sanctioning Authority may permit the execution of the lease deed after the expiry of the aforesaid period of three months.

Further, as per Rule 31(1) of Mineral Concession Rules 1960, the registration of new mining lease or renewal of mining lease for Major Minerals, executed between DMO and lessee concerned must be done within six months from the date of issue of order of such mining lease or renewal. In case of failure to execute lease deed, the state Government may revoke the order granting the lease and shall forfeit the application fee.

During test check of records, the following irregularities were noticed:

3.1.5.1 Non cancellation of leases due to non-execution of agreements

Audit noticed in five quarries under three DMOs⁷⁴ that despite lapse of 952 to 1,298 days from the date of sanction of lease (as of December 2023), neither the lease was cancelled, nor was the lease agreement executed. In these leases, an aggregate amount of ₹ 14.59 crore was payable as anticipated royalty for stamp purpose. Thus, due to non- execution of lease agreement and its registration, the GoMP was deprived of SD and RF of ₹ 0.32 crore (**Appendix 3.5**).

3.1.5.2 Delay in registration of lease agreement

Audit of lease files in six DMOs⁷⁵ revealed that 15 leases of minor and one lease of major minerals were sanctioned, and agreements were executed between February 2019 and March 2023 with total payable royalty amount of ₹ 423.63 crore. The lease deeds were registered with

⁷⁴ DMO Chhatarpur, Satna and Shahdol.

⁷⁵ DMO Balaghat, Chhindwara, Jabalpur, Panna, Rewa and Shahdol.

delay period ranging from 138 to 1,163 days from the date of sanction of lease in violation of Rules. Thus, the realization of total SD, RF and Cess of ₹ 15.35 crore (**Appendix 3.6**) was deferred to the extent of delay.

In the exit conference the PS agreed to the fact that the lease should have been lapsed. In all the cases referred in (**Para 3.1.5.1 and 3.1.5.2**) it was stated that the lessee cannot be forced to enter into agreement and regularisation of delay is subject to submission of application by the lessee. Now the process of lapsing of such leases and sending of alert has been implemented. Further, it was also stated that there was no loss of revenue.

However, the reply is silent about reasons for the delays in registration of the deeds (ranging between four months and 38 months) which resulted in deferred realisation of government revenue.

3.1.6 Incorrect application of rates of SD by Sub-registrar

3.1.6.1 Short levy of SD, RF and Cess due to application of incorrect rate of SD

Article 38(b) of Schedule I-A to the Indian Stamp Act, 1899 (amended, 28 March 2020) provides for levy of Stamp Duty on major mineral mining lease at the rate of two *per cent* and 1.25 *per cent* on minor mineral mining lease of the whole amount payable or deliverable under such lease. Further, as per Article II of Registration Act, 1908 (amended, 08 August 2014), the Registration Fee shall be levied at the rate of three-fourth of the value of the SD on the lease.

Audit of 1,060 lease deeds registered between April 2020 and March 2023 revealed that in 13 lease deeds under five DMOs⁷⁶ (out of 20 test checked DMOs), incorrect rate of stamp duty was applied for calculation of SD. This resulted in short realized of SD and RF of ₹ 1.59 crore (**Appendix 3.7**) as well as Cess of ₹ 8.87 lakh.

This indicates deficient monitoring by the Sub-Registrar as being a registering authority, it is the responsibility of the Sub Registrar to ensure the correct levy of SD and RF.

In reply, the Deputy Director (Finance), IGRS, MP stated (March 2024) that letter has been issued to the District Registrars, and on receiving information it will be intimated to audit.

Further development was awaited (March 2025).

3.1.6.2 Cess not levied while registration of lease

Section 9 (1) of Madhya Pradesh *Upkar (Sanshodhan)* Adhiniyam, 2016 (amended on 05 April 2016), provides that the cess at the rate of 10 *per cent* of the Stamp Duty is chargeable on lease deeds of 30 years or more. Further, according to explanation note IV of article 38(b) of Schedule I of Stamp Act, 1899, the renewal period, if specifically mentioned in the lease deed, shall be treated as part of the present lease period.

Audit of 121 registered lease deeds in seven DMOs⁷⁷, having lease period of 30 years or more (including extension of time) revealed that in 51 lease deeds Stamp Duty of ₹ 36.60 crore was levied. On this, a Cess of ₹ 3.66 crore was also to be levied as required under rules, but the registering authority (SR) did not levy Cess in all these lease deeds. This indicates deficient

⁷⁶ DMO Dewas, Dhar, Gwalior, Katni and Rajgarh.

⁷⁷ DMO Balaghat, Chhatarpur, Gwalior, Jhabua, Katni, Neemuch and Satna.

monitoring by the Sub-Registrar as being a registering authority, it is the responsibility of the Sub Registrar to ensure the correct levy of SD and RF.

This resulted in loss to the Government of ₹ 3.66 crore (**Appendix 3.8**) and undue benefit to the lessee.

In reply to Deputy Director (Finance), IGRS, MP stated (March 2024) that letter has been issued to the District Registrars in this regard.

Further development was awaited (March 2025).

3.1.7 Suspected tampering of figures in physical copy of receipts to inflate payments

3.1.7.1 Audit of lease cases of DMO Dhar, revealed that a ten-year quarry lease was allotted in favour of M/s Ratna Sampada Stone crusher Udyog and Trading (lessee) and registered in Sub-Registrar office, Dhar. As per the lease agreement, royalty of ₹ 3.53 crore was payable during the entire lease period (21/03/2022 to 20/03/2032). Accordingly, SD and RF of ₹ 4.41 lakh and ₹ 3.31 lakh respectively were leviable as per the rates specified in the Acts. In the physical copy of the lease deed held by the DMO, Dhar, the SD and RF were indicated as levied. However, upon verifying the physical document through the SAMPADA⁷⁸ online platform of Department of Registration and Stamps, Audit noticed that the actual SD and RF deposited by the service provider was ₹ 0.44 lakh and ₹ 0.33 lakh respectively on total royalty of ₹ 35.32 lakh, as can be seen from in the images below.

Registration Certificate	
Registration Details	
E-Registration Number	MP119002021A1094538
Registration Date	29/01/2021
Date of Printing e-Registration Certificate	29/01/2021
Market Value of Property (If Applicable)	36000000
Consideration / Secured / Premium Amount (Rs.)	0
Registration Fee (Rs.)	331099
Total Stamp Duty (Rs.)	441465
SR Name	REKHA KIRADE
SRO Name	HEAD QUARTER SUB REGISTRAR OFFICE DHAR

TOTAL DUTY AND EXEMPTION	
Exempted Duty	0.0
Exempted Reg Fee	0.0
Total Payable Duty(INR)	441465.0
Total Payable Registration fee(INR)	331099.0
Total Premium	0.0
Total Royalty for the whole period of lease	35317200

Physical registry available in the DMO, Dhar

Registration Certificate	
Registration Details	
E-Registration Number	MP119002021A1094538
Registration Date	29/01/2021
Date of Printing e-Registration Certificate	29/01/2021
Market Value of Property (If Applicable)	36000000
Consideration / Secured / Premium Amount (Rs.)	0
Registration Fee (Rs.)	33111
Total Stamp Duty (Rs.)	44147
SR Name	REKHA KIRADE
SRO Name	HEAD QUARTER SUB REGISTRAR OFFICE DHAR

TOTAL DUTY AND EXEMPTION	
Exempted Duty	0.0
Exempted Reg Fee	0.0
Total Payable Duty(INR)	44147.0
Total Payable Registration fee(INR)	33111.0
Total Premium	0.0
Total Royalty for the whole period of lease	3531720.0

Online registry available at SAMPADA platform

⁷⁸ Sampada Portal is an online Platform by Madhya Pradesh Government to streamline property registration and property related services.

From the above images, it can be seen as follows:

As per physical copy submitted to the DMO		As per actual details on e-SAMPADA portal	
Total royalty	₹ 3,53,17,200	Total royalty	₹ 35,31,720
Total payable SD	₹ 4,41,465	Total payable SD	₹ 44,147
Total payable RF	₹ 3,31,099	Total payable RF	₹ 33,111

This indicates that the Service Provider physically submitted (to the DMO) lease documents showing inflated royalty amount and SD and RF, thereby underpaying SD and RF of ₹ 6,95,307.

3.1.7.2 In another case, also pertaining to DMO, Dhar, a ten-year quarry lease was allotted in favour of Ashok Patidar (lessee) and registered in SR office Dhar. As per the lease agreement, the Royalty of ₹ four crore was payable during the entire lease period, i.e., 10/05/2021 to 09/05/2031. Accordingly, SD of ₹ five lakh and RF of ₹ 3.75 lakh (Total ₹ 8.75 lakh) was to be levied. However, during audit it was noticed in the lease deed available at SAMPADA portal that the service provider has actually deposited SD of ₹ 50,000 and RF of ₹ 37,500 (Total ₹ 87,500), while in the physical copy of the lease deed, available in DMO Office, the figures of deposit of SD and RF were to show the inflated amount of deposit (₹ 8,75,000) as depicted below:

Registration Certificate	
Registration Details	
E-Registration Number	MP119002021A1436137
Registration Date	15/06/2021
Date of Printing e-Registration Certificate	15/06/2021
Market Value of Property (If Applicable)	160000000
Consideration / Secured / Premium Amount (Rs.)	0
Registration Fee (Rs.)	375000
Total Stamp Duty (Rs.)	500000
SR Name	REKHA KIRADE
SRO Name	HEAD QUARTER, SUB REGISTRAR, OFFICE DHAR

TOTAL DUTY AND EXEMPTION			
Exempted Duty	0.0	Exempted Reg Fee	0.0
Total Payable Duty(INR)	500000.0		
Total Payable Registration fee(INR)	375000.0		
Total Premium	0.0		
Total Royalty for the whole period of lease	40000000		

Physical registry available in the District Mining Office Dhar

Registration Certificate	
Registration Details	
E-Registration Number	MP119002021A1436137
Registration Date	15/06/2021
Date of Printing e-Registration Certificate	15/06/2021
Market Value of Property (If Applicable)	160000000
Consideration / Secured / Premium Amount (Rs.)	0
Registration Fee (Rs.)	37500
Total Stamp Duty (Rs.)	50000
SR Name	REKHA KIRADE
SRO Name	HEAD QUARTER, SUB REGISTRAR, OFFICE DHAR

TOTAL DUTY AND EXEMPTION			
Exempted Duty	0.0	Exempted Reg Fee	0.0
Total Payable Duty(INR)	50000.0		
Total Payable Registration fee(INR)	37500.0		
Total Premium	0.0		
Total Royalty for the whole period of lease	40000000.0		

Online registry available at MPIGR's SAMPADA online platform

From the above images, it can be seen as follows:

As per physical copy submitted to the DMO		As per actual details on e-SAMPADA portal	
Total royalty	₹ 4,00,00,000	Total royalty	₹ 40,00,000
Total payable SD	₹ 5,00,000	Total payable SD	₹ 50,000
Total payable RF	₹ 3,75,000	Total payable RF	₹ 37,500

This indicates that the Service Provider physically submitted (to the DMO) lease documents showing inflated royalty amount and SD and RF, thereby underpaying SD and RF of ₹ 7,87,500.

Thus, suspected tampering of registration records by the Service Providers resulted in short deposit of SD and RF by ₹ 14,82,807.

This was made possible on account of non-reconciliation of the receipt details with the actuals as per e-SAMPADA by the concerned DMO, which indicates lapse in internal controls.

When pointed out by Audit, the Deputy IGRS, MP replied that in both the cases recovery of short SD has been done with penalty. Further, the deed presented by the MRD Officer has been duly registered by Sub-Registrar by matching it with the available facts and metadata. Deputy Director also replied that the fraudulent act has been done by the outsiders.

Reply of Deputy IGRS is not acceptable because the Sub-Registrar is responsible for determining and collecting SD and RF on registration of documents, and the physical copy of the lease deed (manipulated) given to the DMO was duly verified and stamped by the registering authority (SR). Further, in both cases, royalty amount was correctly mentioned by the DMO, as per approved mining plan, under Point no.7 of Vol-9 of lease agreement executed between lessee and DMO Dhar. Further, the payment details were available with the Sub-Registrar and is reflected on the SAMPADA portal also, hence the onus of data authenticity lies solely with the DRS.

Further, as per rule 2(c) of Madhya Pradesh Document Writers (Licensing and Regulation) Rule, 2014, Service provider is a person holding license from the competent authority for a writing of documents. He is authorized to initiate registration on behalf of a user in the DRS application. Therefore, Service provider, being a licensee, is deemed to be responsible to the DRS and being a registering authority, the Sub-Registrar, is duty bound to check veracity of records thus presented by the service provider. However, the Sub-Registrar did not check the veracity of documents presented by the service provider, indicating negligence on his part, thus the possibility of connivance in the case cannot be ruled out. Further, no legal action has been initiated by the DRS against the erring persons in the matter.

3.1.8 Conclusion

Audit of selected DMOs brought out significant shortcomings relating to short realization of SD, RF and Cess due to incorrect assessment of anticipated royalty in lack of uniformity in calculation of anticipated royalty and incorrect application of rate of royalty, incorrect rate of SD and RF, etc. The DMOs and registration authorities did not take into account the correct royalty amount that was payable or deliverable under the lease for the purpose of SD and RF. The DMOs applied incorrect rate of royalty on minerals for assessment of anticipated royalty, leading to a short levy of SD and RF. The MPSMCL did not determine the correct contract amount for contract period, which resulted in short realisation of SD and RF. The DMOs did not consider the quantity of saleable over burden of minerals available under lease area for assessment of anticipated royalty for the purpose of Stamp duty. The DMOs did not execute supplementary agreements for the increased quantity of minerals resulting in non-realisation of SD and RF. The registering authorities did not apply the correct rate of stamp duty on the

royalty payable during lease period, which resulted in short realisation of SD and RF. The Registering authorities also did not levy cess on stamp duty under the leases of 30 years or more period. The Department did not initiate departmental or legal action in cases of tampering with the physical copy of the Registered Document.

3.1.9 Recommendations

It is recommended that:

- Instructions may be issued for uniformity in calculation of anticipated royalty under new lease, renewal of lease and extension of lease

(Paragraph 3.1.4);

- Action may be taken to avoid delay in registration of agreements

(Paragraph 3.1.5);

- Proper internal control mechanism may be implemented for avoiding cases of manipulating the deed value/ anticipated royalty. Responsibilities may be fixed for acts of omissions and commissions, wherever applicable

(Paragraph 3.1.7).

CHAPTER IV
AUDIT PARAGRAPHS
PERTAINING TO VARIOUS
DEPARTMENTS

CHAPTER IV: AUDIT PARAGRAPHS PERTAINING TO VARIOUS DEPARTMENTS

Commercial Tax Department (VAT)

4.1 Incorrect determination of turnover resulting in short-levy of tax

In 25 cases, the Assessing Authorities (AAs) incorrectly assessed turnover of ₹ 82.31 crore as against the actual turnover of ₹ 91.31 crore, resulting in underassessment of turnover amounting to ₹ nine crore with consequent short levy of tax of ₹ 91.63 lakh.

As per Section 2 of Madhya Pradesh VAT Act 2002, turnover in relation to any period means the aggregate of sale price received and receivable by dealer in respect of any sale or supply of goods made during that period, excluding the amount of sales return within the prescribed period. For determining taxable turnover (TTO), the Section provides for deduction of the sale price of tax paid goods and the amount of tax from turnover, if included in the aggregate of sale prices.

Audit test checked (between August 2023 and March 2024) the records such as assessment order, audited accounts, purchase lists, *etc.*, in seven circles⁷⁹, and observed that in 25 cases of 24 dealers, assessed between June 2018 and September 2022 for the period between 2016-17 and 2017-18, the Assessing Authorities (AAs) incorrectly assessed turnover of ₹ 82.31 crore as against the actual turnover of ₹ 91.31 crore as recorded in books of accounts and other relevant records. Thus, turnover aggregating ₹ nine crore was under assessed, resulting in short levy of tax amounting to ₹ 91.63 lakh. The details are given in **Appendix 4.1**.

The cases were forwarded to the GoMP (January 2025); their reply was awaited (February 2025).

4.2 Non/short levy of tax under Central Sales Tax Act

In five cases of five dealers, 'C' forms in respect of interstate sale of ₹ 8.63 crore were not furnished. This resulted in non/short levy of tax of ₹ 53.41 lakh.

Under Section 8, read with Rule 12 of CST (R&T) Rules, 1957⁸⁰, every registered dealer, who in the course of inter-state trade or commerce, sells to a registered dealer, goods of the classes specified in his registration certificate of the purchasing dealer shall be liable for concessional rate of two *per cent* of such turnover provided such sales are supported by declaration in form 'C'. If he fails to furnish the required declaration, he shall be liable to pay tax at the rate applicable to the sale or purchase of such goods inside the appropriate state.

Audit test checked (between August 2023 and March 2024) the records such as assessment order, audited accounts, purchase lists, *etc.*, in the four circle offices⁸¹, and observed that in

⁷⁹ ACCT: Indore-12 and Morena, CTO: Gwalior-4, Indore-15, Itarsi, Rajgarh and Sendhwa

⁸⁰ Central Sales Tax (Registration and Turnover Rules) 1957

⁸¹ CTO: Gwalior-4, Indore-8, Itarsi and Sendhwa.

five cases of five dealers assessed between June 2018 and October 2021 for the period between 2016-17 and 2017-18, 'C' forms in respect of interstate sale of ₹ 8.63 crore were not furnished. However, the AAs while finalising the assessments, either levied the tax at a concessional rate or did not levy the tax. This resulted in non/short levy of tax of ₹ 53.41 lakh. The Details are given in **Appendix 4.2**.

The AAs stated that the cases would be reviewed, and action would be taken after verification. Further development is awaited (March 2025).

The case was forwarded to the GoMP (January 2025); their reply was awaited (March 2025).

4.3 Non/short levy of Entry Tax

In 11 cases, Entry Tax amounting to ₹ 34.95 lakh was either not levied or was short levied.

Under the Madhya Pradesh *Sthaniya Kshetra Me Mal ke Pravesh Par Kar Adhiniyam*, 1976 and rules and notification issued thereunder, Entry Tax (ET) is leviable at the specified rates on the goods entering into local area for consumption, use or sale therein.

Audit test checked (between August 2023 and March 2024) the records such as assessment order, audited accounts, purchase lists, etc., in six circles⁸² and observed that in 11 cases of 11 dealers assessed between May 2018 and August 2023 for the period between 2015-16 to 2017-18, ET on goods like iron & steel, machinery, oilseed, etc., was either not levied or was levied at a lesser amount than what was prescribed on their entry into the local area. This resulted in non/short levy of ET of ₹ 34.95 lakh. The Details are given in **Appendix 4.3**.

The AAs stated that the cases would be reviewed, and action would be taken after verification. Further development is awaited (March 2025).

The case was forwarded to the GoMP (January 2025); their reply was awaited (March 2025).

4.4 Short levy of tax due to application of incorrect rate

In six cases, the AAs levied tax at incorrect rates on a total turnover of ₹ 3.42 crore, resulting in short levy of tax of ₹ 30.97 lakh.

Section 9 of MP VAT Act stipulates that there shall be levied on goods specified in Schedule II, a tax at the rate mentioned in front of corresponding entry and such tax shall be levied on the taxable turnover of a dealer liable to pay tax under this Act.

Audit test checked (between August 2023 and March 2024) the records, such as assessment order, audited accounts, purchase lists, etc., between August 2023 and March 2024 in the five circles offices⁸³ and observed that in six cases of six dealers assessed between September 2019 and July 2022 for the period between 2016-17 and 2017-18, the AAs levied tax at incorrect rates on a total turnover of ₹ 3.42 crore. This resulted in short levy of tax of ₹ 30.97 lakh. The Details are mentioned in **Appendix 4.4**.

⁸² ACCT: Indore-12 and Morena, CTO: Gwalior-4, Indore-8, Itarsi, and Rajgarh.

⁸³ ACCT: Gwalior-4, Indore-8, Indore-15 CTO: Ramgarh and Sendhwa.

The AAs stated that the cases would be reviewed, and action would be taken after verification. Further development is awaited (March 2025). The cases were forwarded to the GoMP (January 2025); their reply was awaited (February 2025).

4.5 Allowance of Inadmissible Input Tax Rebate (ITR)

In 14 cases, the Assessing Authority allowed inadmissible ITR of ₹ 26.43 lakh, resulting in under-assessment of tax to that extent.

According to Section 14 of MP VAT Act 2002, where a registered dealer purchased any goods specified in Schedule II of the Act, other than those specified in Part III of the said schedule, from another registered dealer after payment of input tax, he shall be allowed input tax rebate (ITR) of the amount of such input tax.

Audit test checked (between August 2023 and March 2024) the records such as assessment order, audited accounts, purchase lists, *etc.*, in four circles⁸⁴ and observed that in 14 cases of 14 dealers assessed between February 2018 and January 2022 for the period between 2015-16 and 2017-18, the Assessing Authority allowed inadmissible ITR of ₹ 26.43 lakh as shown in **Appendix 4.5**. This resulted in under-assessment of tax to that extent.

The AAs stated that the cases would be reviewed, and action would be taken after verification. Further development is awaited (March 2025).

The cases were forwarded to the GoMP (January 2025); their reply was awaited (February 2025).

4.6 Incorrect deduction of work executed by Contractor

Allowing of deduction of tax on the quantum of work executed by sub-contractors resulted in non-levy of tax of ₹ 13.47 lakh.

According to Section 7(1)(a) of MP VAT Act, where a dealer who carries on the business of supplying goods in the course of execution of works contract through another such dealer, and the sub-contractor executes such works contracts, then the contractor and sub-contractor shall be jointly and severally liable to pay tax in respect of transfer of property involved in execution of work contracts. Further, as per Section 7(1)(b), if the contractor proves in the prescribed manner to the satisfaction of the Commissioner that the tax has been paid by the sub-contractor, the contractor shall not be liable to pay tax again on the turnover of such goods. As per Rule 7 of Madhya Pradesh VAT Rule 2006, a claim made by contractor under clause (b) of sub-section (1) of Section 7 shall be supported by declaration in Form-3 to be issued by the sub-contractor.

Audit test checked (March 2024) the records such as assessment order, audited accounts, Form-3, *etc.*, in CTO, Circle Rajgarh and observed that in two cases of two dealers assessed between June 2019 and June 2021 for the period between 2016-17 and 2017-18, the AA allowed incorrect deduction of turnover of work amounting to ₹ 2.69 crore (executed by the sub-contractor(s)), on the strength of erroneous declarations in Form-3. This resulted in non-levy of tax of ₹ 13.47 lakh. The details are mentioned in **Appendix 4.6**.

⁸⁴ CTOS: Gwalior-4, Itarsi, Rajgarh and Sendhwa.

The AAs stated that the cases would be reviewed, and action would be taken after verification. Further development is awaited (March 2025).

The cases were forwarded to the GoMP (January 2025); their reply was awaited (February 2025).

Commercial Tax Department (Registration and Stamps)

4.7 Determination of incorrect market value

10 Sub Registrars in 29 cases erred in determining correct valuation of property, thus leading to short levy of Registration Fee and Stamp Duty amounting to ₹ 8.60 crore

According to Section 27 of the Indian Stamp Act, 1899, the facts affecting the chargeability of an instrument, such as the consideration, if any, the market value of the property and all other facts and circumstances which affect the chargeability of duty on any instrument or the extent to which the duty is payable, the amount chargeable on that instrument shall be fully and accurately set forth in the instrument. As per Section 35, instrument chargeable with duty shall not be registered unless such document is duly stamped, provided that, any such instrument shall be registered on payment of duty with which the same is chargeable, or in the case of an instrument insufficiently stamped, of the amount required to make up such duty together with a penalty of two *per cent* of the deficient portion of Stamp Duty for every month or part thereof, from the date of execution of the instruments, but in no case the amount of penalty so calculated shall exceed the principal amount of deficit Stamp Duty to be recovered.

Further, as per the provisions of Section 48 of the Act, all duties, penalties and other sums required to be paid, may be recovered by the Collector by distress and the sale of the movable property of the person from whom the same are due, or by any other process for the time being in force for the recovery of arrears of land revenue.

In Madhya Pradesh, the market value of a property is calculated through SAMPADA software⁸⁵ using the circle rate/guidance value, which is determined by the Government and varies, based on location, infrastructure and property type.

Test check (between July 2023 and February 2024) of records⁸⁶ of 10 Sub Registrar offices revealed that 29 instruments were registered between April 2017 and March 2023 with registered value of ₹ 98.44 crore, on which Stamp Duty and Registration Fees were accordingly levied. Cross-verification of the property details as per the recitals of the registered document indicated the market value as per guidelines was ₹ 168.85 crore. Thus, the applicants using false declarations, undervalued their property resulting in short payment of Stamp Duty ₹ 6.59 crore and Registration Fees ₹ 2.14 crore. The Sub Registrars, however, did not verify the property particulars reflected in the property documents submitted by the applicants, and refer these cases to the Collector of Stamps for determination of correct value of properties and duty leviable thereon.

⁸⁵ SAMPADA is a digital platform launched by GoMP for streamlining of property registration.

⁸⁶ Registration documents and market value guidelines issued by the respective District Collectors.

Lapse on the part of Sub Registrars resulted in a short levy of ₹ 8.73 crore. The details are given in enclosed **Appendix 4.7**.

On this being pointed out (between September 2023 and July 2024), the IGR, Madhya Pradesh stated (August 2024 and September 2024) that in respect of 24 cases under SRs, Mhow, Katni, Burhanpur, Sanver, Neemuch, Govindpura, Gwalior-1 and Gwalior-2 were under consideration, while in another three cases under SRs, Indore-1, Vidisha and Govindpura, ₹ 12.53 lakh had been recovered (against objected amount of ₹ 49.01 lakh) and in the remaining two cases of SR Vidisha, action has been taken and recovery was under process.

The replies did not address lapse of the SRs/Department to detect/report incorrect market value, reflecting weak internal controls and monitoring.

4.8 Short realisation of Stamp Duty, Registration Fee and Panchayat Fee due to irregular reductions/exemptions

Irregular reduction of Stamp Duty and Panchayat Fee and incorrect exemptions on Stamp Duty and Registration Fee resulted in short realisation of government revenue amounting to ₹ 1.23 crore.

4.8.1 Irregular reduction of Stamp Duty and Panchayat Fee

As per Article 7 (a) of Schedule 1 'A' of the Indian Stamp Act 1899, read with Section 75 of the Madhya Pradesh Panchayat Raj *Adhiniyam*, 1993 an agreement relating to the deposit of title deed or any instrument evidencing an agreement or evidencing a title to any property, where such deposit is for money lent or to be given or as security for the repayment of a present or future debt, a fee of 0.5 per cent (0.25 per cent Stamp Duty + 0.25 per cent Panchayat Fee) of the amount secured by such deed is payable, subject to a maximum of ₹ 10 lakh (Stamp Duty ₹ five lakh + Panchayat Fee ₹ five lakh).

Further, according to the notification of Commercial Tax Department, dated January 2, 2015, in the case of micro and small industries and for residential purposes, where the amount of the secured loan is up to ₹ 10 crore, 0.25 per cent (0.125 per cent Stamp Duty + 0.125 per cent Panchayat Fee) is payable as Stamp Duty.

During the test check of the registered documents in the six Sub Registrar Offices⁸⁷ (December 2023 to March 2024), It was noticed that in case of 36 documents, either the secured loan amount was more than ₹ 10 crore, or the property did not fall under the definition of micro and small industries. However, the benefit applicable under the *ibid* notification dated January 2015 was irregularly applied to these cases and Stamp Duty amounting to ₹ 1.04 crore was levied at 0.25 per cent instead of ₹ 2.02 crore at 0.5 per cent. This resulted in the short realisation of Stamp Duty of ₹ 97.63 lakh. The details are given in enclosed **Appendix 4.8**.

The cases were reported to the Government (September 2024 and October 2024). The reply of the Government was awaited (March 2025).

⁸⁷ Bhopal-3, Dewas, Gwalior-2, Jabalpur-1, Jabalpur-2 and Ujjain.

4.8.2 Short levy of Stamp Duty due to Irregular Exemption

As per GoMP Gazette Notification dated 02 January 2015, Stamp Duty was exempted on instruments of sale executed by institutions, government agencies or private sector by which land/premises are transferred in favour of a new unit/expanded unit/modernized unit of an Information Technology/BPO company in the Information Technology Investment Zone. Further, the Madhya Pradesh Government, Information Technology Department notified a total of 212 acres of land of village Badwai, District Bhopal as Information Technology Investment Zone vide Gazette Notification dated 14 May 2013.

According to Article 25 of Schedule 1A of the Indian Stamp Act 1899 amended vide Gazette Notification dated 02 January 2015, five *per cent* of the market value of the property which is the subject matter of conveyance, or the amount of consideration set forth therein, whichever is higher and in case the consideration exceeds the market value calculated as per the guidelines, one *per cent* Stamp Duty is chargeable on such excess portion on the transfer deed of property (Applicable from dated 01 July 2019).

During test check of registered documents of the Office of Sub Registrar, Govindpura, Bhopal-3, it was found that on the basis of a deed number⁸⁸ dated 06 January 2021, a vendor sold a single storey house located in a residential area⁸⁹ (Kasturba Nagar, Bhopal) to the buyer M/s SFA Technologies Pvt. Ltd. The registered market value of the property was ₹ 1.01 crore and the sale consideration was ₹ 2.50 crore, on which the Stamp Duty and ancillary fees accordingly payable was ₹ 17.23 lakh⁹⁰.

Scrutiny of the deed revealed that an exemption on the entire Stamp Duty was granted in this case, treating the property as exempted under the above notification dated January 2015.

Cross-verification of the deed details indicated that the property was a residential house situated in a residential colony and not in the Information Technology Investment Area (Village Badwai) and as such, was ineligible for Stamp Duty exemption under the January 2015 notification. Irregular application of the exemption criteria to an ineligible sale deed thereby resulted in underassessment of Stamp Duty amounting to ₹ 17.23 lakh.

The case was reported to the Government (September 2024); their reply was awaited (February 2025).

⁸⁸ MP059712021A1016853

⁸⁹ Kasturba Nagar, Bhopal which is approximately 18 Kms away from notified IT investment area.

⁹⁰

1	Stamp Duty on market value	1,01,91,318 x 5 per cent	5,09,565.90
2	Stamp Duty on difference of actual consideration and market value	2,50,00,000 - 1,01,91,318 = 1,48,08,682 x 1 per cent	1,48,086.82
3	Total Stamp Duty payable (1 + 2)		6,57,652.72
4	Stamp Duty rounded off		6,57,653.00
5	Municipality Duty 3 per cent of consideration	2,50,00,000 x 3 per cent	7,50,000.00
6	Janpad Duty 1 per cent of consideration	2,50,00,000 x 1 per cent	2,50,000.00
7	Upkar 10 per cent of Stamp Duty	6,57,652.72 x 10 per cent	65,766.00
	Total exemption (4 + 5 + 6 + 7)		17,23,419.00

4.8.3 Short levy of Stamp Duty and Registration Fees due to irregular exemption

As per proviso (d) of Article 25 of Schedule 1A of the Indian Stamp Act 1899, read with Note 1 below Article 1 of Registration Fee table, where a power of attorney authorizing an agent to sell immovable property is stamped with a fee as per the value required for a conveyance deed and where a bill of sale is executed between the executor of such power of attorney and the person in whose favour it is executed, the Stamp Duty on such bill of sale shall, subject to a minimum of ₹ 1,000 be reduced by the amount already paid. Stamp Duty and Registration Fees will be payable under this article.

During the test check (October 2023) of the registered document of the office of Sub Registrar, Vidisha, it was noticed that through the power of attorney deed number MP452732023A41364441, dated 16 January 2023, a landowner gave the right of sale of his irrigated agricultural land situated at Ward 33, Mirzapur area of 1.884 hectares to an agent for consideration. The agent subsequently sold the land through deed number MP452732023A11667711, dated 29 March 2023, for a consideration amount of ₹ 1.38 crore which was higher than the assessed market value of the property at ₹ 1.36 crore.

In this case, Stamp Duty ₹ 13.02 lakh and Registration Fee ₹ 1.38 lakh was payable as per rule. But the department irregularly reduced the applicable fees to ₹ 6.37 lakh by allowing exemption of ₹ 8.03 lakh⁹¹ being the Stamp Duty (₹ 6.90 lakh) and Registration Fees (₹ 1.13 lakh) previously paid for registration of power of attorney deed dated 29 March 2023.

As per provision (d), the exemption was to be allowable only on execution/registration of the sale deed by the landowner in favour of the power of attorney holder and not while execution of deed with any third party.

The case was reported to the Government (September 2024); their reply was awaited (February 2025).

91

S. N.	Details	Calculation	Leviable	Levied	Short levied
1	Stamp Duty on market value	1,35,71,448 x 5 per cent	6,78,572.40	6,11,945.00	6,90,000.00
2	Stamp Duty on difference of actual consideration and market value	1,38,00,000 - 1,35,71,448 = 2,28,552 x 1 per cent	2,285.52		
3	Consent		1,000.00		
4	Total Stamp Duty payable (1 + 2)		6,81,858.92		
5	Stamp Duty		6,81,859.00		
6	Municipality Duty 3 per cent of consideration	1,38,00,000 x 3 per cent	4,14,000.00		
7	Janpad duty 1 per cent of consideration	1,38,00,000 x 1 per cent	1,38,000.00		
8	Upkar 10 per cent of Stamp Duty	6,80,859 x 10 per cent	68,086.00		
9	Total Stamp Duty (5 + 6 + 7 + 8)		13,01,945.00		
10	Registration Fee		1,38,000.00	25,480.00	1,12,520.00

4.9 Short Levy of Stamp Duty and Registration Fees due to misclassification of instruments

Three Sub Registrars, in four cases, applied incorrect rates of Stamp Duty on gift deeds, resulting in short collection of revenue amounting to ₹ 74.08 lakh.

According to Article 25 of Schedule 1A of the Indian Stamp Act 1899, five *per cent* of the property calculated as per the market value guidelines or matter of conveyance (as per sale deed), whichever is higher and in case the consideration exceeds the market value calculated as per the guidelines, one *per cent* Stamp Duty is chargeable on such excess portion on the transfer deed of property (Applicable from dated 01 July 2019).

According to Article 36 of Schedule 1-A of the Indian Stamp Act, 1899, on the instrument of gift:

- i. When made to a member of the family, one-half of the duty (2.5 *per cent* of market value of the property involved) as a conveyance (Article No. 25) on the market value of the property, which is the subject matter of the gift; is chargeable.
- ii. In all other cases, the same duty as a conveyance (Article No. 25) on the market value of the property, which is the subject matter of the gift; is chargeable.
- iii. As per the Explanation for Article 36 of the Schedule 1 A of the Indian Stamp Act 1899, Family shall mean mother, father, wife, husband, son, daughter, brother, sister, daughter-in-law, granddaughter, and grandson.

Apart from this, as per Article 1 (i) (c) of the Registration Fee Table as amended on 01 July 2019, in case of gift of immovable property in favour of other than the family members, three *per cent* of the market value is chargeable as Registration Fees.

4.9.1 Incorrect application of rate of Stamp Duty and Registration Fees resulting in short levy of ₹ 54.08 lakh

During test-check (November 2023) of the registered documents of the office of Sub Registrar, Ujjain, it was noticed that a gift instrument titled Deed No. MP432022023A11431465 dated 02 February 2023 was registered, in which an institute gifted a property to another organization. The department imposed 2.5 *per cent* Stamp Duty, treating both the Donor and the Donee as members of a family. Since the property was gifted to an organisation which did not fall under the definition of family, Stamp Duty at the rate of five *per cent* was leviable. Irregular action of the SR thereby resulted in under assessment and short levy of Stamp Duty amounting to ₹ 54.08 lakh.

The case was reported to the Government (October 2024). The reply of the Government was still awaited (February 2025).

4.9.2 Incorrect application of rate of Stamp Duty resulting in short levy of ₹ 1.40 lakh

During test check (October 2023) of the registered documents of the Office of Sub Registrar, Vidisha, it was noticed that a gift instrument titled Deed No. MP452732022A1432190, dated 26 April 2022 was registered, in which the Donor gifted a property to a Donee, who received the property as a “Karta” of the Hindu Undivided Family (HUF). The department imposed 2.5 *per cent* Stamp Duty, treating both the Donor and Donee as real brothers, however, the property was gifted to a “Karta” of HUF, and this relation did not come under the definition of family. Hence, Stamp Duty at the rate of five *per cent* was leviable, accordingly deficit Stamp Duty of ₹ 1.40 lakh is recoverable as detailed in **Appendix 4.9**.

DIGR Bhopal in its reply dated 18 June 2024 stated that the case has been registered, and notice has been issued to the parties for recovery. No recovery was reported so far (February 2025).

4.9.3 Short levy of Stamp Duty ₹ 8.07 lakh on gift deed

According to Article 36 of Schedule 1-A of the Indian Stamp Act, 1899, when the instrument of Gift is made to a member of a family, half of the duty payable on the property which is the subject matter of the Gift; Market value is charged on transfer deed. According to the explanation, for the purpose of this article, the term family shall mean mother, father, wife, husband, son, daughter, brother, sister, daughter-in-law, granddaughter, and grandson.

Further, as per circular dated 05 November 2008 of the Inspector General, Registration and Superintendent of Stamps, Madhya Pradesh, “For an instrument to be a release deed, it is necessary that the alienator and the alienee should be co-owners of the property being relinquished, in case of not being co-owners then such Deeds of transfer or Gift, as the case may be, should be validated and Stamp Duty should be imposed”. Abandonment of property between co-owners will be a release only if the property being relinquished by the co-owner is released in favour of all the remaining co-owners and not in favour of some of the co-owners.”

During the test check of registered documents of the Office of Sub Registrar, Govindpura, Bhopal-3, it was noticed that Deed number MP059712022A1469631, dated 05 May 2022, alienator Shashi Agarwal and alienee Shri Vijay Kumar Agarwal relinquished her part in a house property of 334.40 square meters and a part of another house property of 20.45 square meters in another property, totalling 354.85 square meters. In fact, it was 1/5 share of undivided joint property, and its registered market value was ₹ 1,99,19,404. Accordingly, Stamp Duty ₹ 99,598 and Registration Fees ₹ 1,59,357 were levied classifying this transaction as release of his share in favour of another owner.

Further, on page number 9 of the deed, apart from the relinquishee and the relinquisher, four other co-owners were also mentioned in the said property. In this case, the deed was not relinquished in favour of all the co-owners but instead in favour of only one person. As such, this deed falls under the category of gift within the family (between sister and brother) as per the above-mentioned circular of the Inspector General. Misclassification of transfer thereby resulted in short realisation of Stamp Duty of ₹ 8.07 lakh. The details are given in **Table 4.1** below:

Table 4.1: Details of short levy of Stamp Duty

Item	Leviable	Levied	Difference
Stamp Duty 2.5%	99,598	99,598	0
Municipal Duty 3%	5,97,582	0	5,97,582
Panchayat Duty 1%	1,99,194	0	1,99,194
Cess 10% of payable Stamp Duty	9,960	0	9,960
Total Stamp Duty	9,06,334	99,598	8,06,736
Registration Fees 0.8%	1,59,357	1,59,357	0
Total short realisation of SD	10,65,691	2,58,955	8,06,736

The case was reported to the Government (October 2024). The Reply of the Government is still awaited (February 2025).

4.9.4 Short levy of Stamp Duty ₹ 10.53 lakh on sale agreement

According to Paragraph 6 (e) (i) of Schedule 1-A of the Indian Stamp Act 1899, if relating to sale of immovable property, when possession of the property is delivered or is agreed to be delivered without executing the conveyance, the same duty as conveyance (No. 25) on the market value of the property is leviable, i.e., five *per cent* was leviable. Whereas paragraph 6 (e) (ii) of Schedule 1-A provides, when possession of the property is not given, one thousand rupees is leviable.

During the test check of registered documents of the Office of the Sub Registrar, Gwalior-2, it was noticed that the deed number MP142592022A1126786, dated 07 February 2022, a sale agreement was executed between landowner and the purchaser for a landed property of 2.634 hectares at village Kheria Kesar. The contract price was ₹ 6.25 crore, and the registered market value of the land was ₹ 2.11 crore, according to the deed. In case the payment is not made within the stipulated time period, the contract will be deemed automatically cancelled and the landowner will have full right to take back the possession. It proves that the possession was given to the purchaser at the time of the agreement.

The deed is equivalent to the agreement with possession of property and five *per cent* Stamp Duty on the registered market value of ₹ 2,10,72,000 amounting to ₹ 10,53,600 was leviable, but the department treated this deed as a sale deed with non-possession of property and only ₹ 1,000 levied by the sub-Registrar. This resulted in the short realisation of the Stamp Duty of ₹ 10.53 lakh.

Misclassification of instruments by the department resulted in short levy of Stamp Duty amounting to ₹ 74.08 lakh.

The case was reported to the Government (October 2024). The reply of the Government was awaited (February 2025).

4.10 Short levy of Stamp Duty on development agreements

Two Sub Registrars, in two cases, short levied Stamp Duty of ₹ 23.81 lakh

4.10.1 Short levy of Stamp Duty ₹ 15.59 lakh

According to Article 6 (d) (i) of Schedule 1-A of the Indian Stamp Act, 1899, five *per cent* duty on the market value of developer's portion of the entire land proposed to be developed which is proportionate to the developed property to be held/sold by the developer is leviable.

Further, according to Article 6 (d) (ii), for the cases not covered in above clause (i), 0.25 *per cent* of the market value of the entire land proposed to be developed or redeveloped, subject to a minimum of ₹ 1,000, is leviable.

The test check of registered documents of Sub Registrar, Gwalior-2 (February 2024), revealed that land development deed number MP142592022A1359347 dated 31 March 2022, for development cum construction was executed between a landowner and a developer for construction of a property on 6,900 square meters of land. As per deed, the landowner will take five *per cent* and the developer will keep 95 *per cent* of the constructed property. Accordingly, as per the *ibid* Article, five *per cent* Stamp Duty was leviable on 95 *per cent* of the developer's share, however, the department misclassified the document and levied 0.25 *per cent* Stamp Duty⁹² of registered market value under Article 6 (d) (ii). The details are given in **Table 4.2** below:

Table 4.2: Details of short levy of Stamp Duty

S. N.	Market value as per the guideline	Registered Market value	Leviable SD (5%) and RF (0.8%)	Levied SD (0.25%) and RF (0.8%)	Short levy of SD
1	3,31,00,000	3,43,60,000	16,55,000	85,900	15,69,100
2			2,64,800	2,74,880	-10,080
	Total		19,19,800	3,60,780	15,59,020

This resulted in a short levy of ₹ 15.59 lakh on account of Stamp Duty.

The case was reported to the Government (October 2024). The reply of the Government was awaited (March 2025).

4.10.2 Short levy of Stamp Duty ₹ 8.22 lakh

During test check of registered documents of Sub Registrar, Vidisha (October 2023), it was noticed that land development deed number MP452732019A1569053 dated 07 August 2019 was registered, in which a landowner and a developer entered into an agreement. The location of the property was at Vidisha, and the construction contract was for the development of a plot

⁹² The valuation of the property done by department as per guideline of year 2021-22 Page no. 373 and Serial no. 3158 = ₹ 3,43,60,000.

But according to the provision of article mentioned above, the market value of only part of developer portion is as under: Developer's share = 95 *per cent* of 6,900 square meters = 6,555 square meters = 0.6555 ha.

For irrigated land rate will be ₹ 16,000 per sqm or 3,60,00,000 per ha. As per guideline calculation will be as follows:

(a)	For first 1,000 Sqm:	
	400 sqm x ₹ 16,000 per sqm	= ₹ 64,00,000
	300 sqm x ₹ 16,000 per sqm x 80%	= ₹ 38,40,000
	300 sqm x ₹ 16,000 per sqm x 60%	= ₹ 28,80,000
(b)	For remaining 0.555 ha per sqm x ₹ 3,60,00,000	= ₹ 1,99,80,000
	Grand total (a + b)	= ₹ 3,31,00,000

of total 4,897 square meters. As per contract, the landowner will get 32 *per cent* of the sale consideration of the constructed property and the developer will get 68 *per cent*. As per Article 6 (d) (i), five *per cent* Stamp Duty was leviable on 68 *per cent* of the developer's share, however, the Department misclassified the document in Article 6 (d) (ii) and levied 0.25 *per cent* Stamp Duty⁹³ of registered market value. The details are given in **Table 4.3** below:

Table 4.3: Details of short levy of Stamp Duty

S. N.	Market value as per the guideline	Registered Market value	Leviable SD and RF	Levied SD and RF	Short levy of SD
1	1,93,13,768	2,84,02,600	9,65,689	71,007	8,94,682
2			1,54,510	2,27,221	-72,711
	Total		11,20,199	2,98,228	8,21,971

The resulted in short levy of ₹ 8.22 lakh on account of Stamp Duty.

The case was reported to the Government (October 2024). The reply of the Government was awaited (March 2025).

Water Resources Department

4.11 Excess payment due to adoption of incorrect base index

Adoption of base index of wrong month for calculation of price adjustment resulting in excess payment of ₹ 16.40 crore.

4.11.1 Excess payment of ₹ 8.95 crore in Singrauli Division

As per a decision taken (May 2022) by the Council of Ministers, GoMP, base rate would be the prevailing rate in Wholesale Price Index (WPI) for different items of construction materials, Consumer Price Index (CPI) for Industrial workers and the rates of IOCL for POL and Bitumen on the date of issuance of Schedule of rates (with up-to-date amendment). This replaced the existing provision of taking the base index for 28 days prior to the date of submission of the Bid. The Government of Madhya Pradesh, Public Works Department (PWD) accordingly issued an order on 6 May 2022, in compliance with the above decision, for inviting tenders related to construction work. This was further reiterated by Engineer-in-Chief (E-in-C), Water Resources Department, Bhopal vide order dated 26 May 2022.

Audit observed that Technical Sanction of ₹ 672.25 crore for construction of Rihand Micro Irrigation project, based on the rate given in Unified Schedule of Rates of M.P.W.R.D. in force from 1 September 2017 (USR 2017)⁹⁴ was accorded by Chief Engineer, Ganga Basin, Rewa on 27 May 2022. The NIT for Construction of Rihand Micro irrigation project on turnkey basis was issued on 18 July 2022, and the value of work put to tender was ₹ 640.06 crore. The

⁹³ The valuation of the property done by department as per guideline of year 2019-20, page no 360 serial no. 2,581 as follows:

4,897 square meters x ₹ 5,800 per sqm = ₹ 2,84,02,600.

But according to the provision of article mentioned above, the market value of only part of developer portion is as under:
Developer's share = 68 *per cent* of ₹ 4,897 per sqm = ₹ 3,329.96 per sqm.

The valuation 3,329.96 sqm x ₹ 5,800 per sqm = ₹ 1,93,13,768.

⁹⁴ The latest amendment was made on 30 May 2022 (amendment number 16).

agreement to commence the work was made on 2 March 2023. The stipulated period of completion was 36 months, including rainy season. The up-to-date value of work done as of 12th RA bill was ₹ 67.51 crore (December 2023).

As per Clause 113 of the Agreement, the Contract price shall be adjusted for increase or decrease in rates and price of Labour, Cement, Steel, POL, HDPE, Plant & Machinery, Spares and Other Material and Price adjustment shall be payable based on formula given in Clause 113.4 of the Agreement. The base rate mentioned in the agreement for calculating the Price adjustment was based on the index for the month of March 2021. Accordingly, the Department calculated Price adjustment for the work done during March 2023 to December 2023 and Payment of ₹ 5.17 crore (including GST of ₹ 0.79 crore) was made for Price adjustment for all the components.

During the scrutiny (February 2024) of records of the office of the Executive Engineer, Water Resources Division No. 2, Singrauli, it was observed that the Department adopted the wrong base rate month for calculating price adjustment. The last amendment to USR 2017 (Amendment No. 16), was issued on 30 May 2022, much before the date of issue of NIT and hence the base rate should have been calculated as per the index of May 2022 (as per the Government order dated 6 May 2022). The Department, however, irregularly adopted the base rate of March 2021 in the Agreement. Calculated at the base rate for the month of May 2022 for all components (except POL), the price adjustment works out to (-) ₹ 3.78 crore, against which, the Department made payment of ₹ 5.17 crore. This resulted in excess payment of ₹ 8.95 crore as detailed in the **Appendix 4.10**.

The Government stated in its reply (November 2024) that adoption of March 2021 as base date for calculation of price adjustment is in line with order issued by E-in-C WRD Bhopal vide its memo no/374/271/E-Tendering/E-in-C/2018-19/920, Bhopal dated 26 May 2022. Hence, there is no irregularity at all.

Reply is factually incorrect as the GoMP, order dated 6 May 2022 itself provided that base date would be index for various manufacturing materials on the date of issuance of the Schedule of rates (with up-to-date amendment). The last amendment before issuance of NIT was in May 2022, and technical sanction was also provided with rates of USR 2017 with amendment made in 2021-22. So, the indices for the month of May 2022, being the base date, should have been provisioned in the agreement, which was not done.

4.11.2 Excess payment of ₹ 4.09 crore in Ujjain Division

During the scrutiny of records of the work of construction of Samakota Barrage, it was noticed that technical sanction of ₹ 153.72 crore for the work, based on the rates given in Unified Schedule of Rates of M.P.W.R.D. in force from 1 September 2017 (USR 2017) with amendments made in March 2021 and February 2022 was accorded by Chief Engineer, WRD, Ujjain (April 2022). NIT for the construction of the Barrage on turnkey basis was floated on 9 May 2022, while a corrigendum was issued on 31 August 2022 mentioning Bid submission date (on 2 September 2022) and Bid opening date (on 5 September 2022) respectively. Agreement to commence the work was executed on 11 January 2023 for a total value of work put to tender of ₹ 153.72 crore. The stipulated period of completion was 24 months, including

rainy season. The eighth Running Bill for total value of work done (November 2023) of ₹ 82.90 crore was paid to the contractor, which includes ₹ 3.97 crore paid as GST and ₹ 4.79 crore paid for price adjustment.

Clause 31 of the agreement stipulated that the amount of price adjustment shall be paid monthly on the basis of the index for increase or decrease in the rate of Labour, Cement, Steel, HDPE and other material. Price adjustment shall be payable on the basis of formula laid down in the conditions of contract. The base rate mentioned in the agreement for calculating the price escalation was as per the indices for the month of March 2021.

Since amendment No. 15, issued on 28 February 2022, was the last amendment to USR 2017 before issue of NIT, February 2022 should have been taken as base month for the purpose of calculating price adjustment. The Department, however, irregularly adopted the base rate of March 2021 for calculating price adjustment. Adoption of incorrect base price month resulted in excess payment of ₹ 4.09 crore as detailed in the **Table 4.4**:

Table 4.4: Excess payment of price adjustment

(Amount in ₹)				
S. N.	Item	Payment to be made taking the base index of February 2022	Payment made taking the base index date of March 2021	Difference
1	Steel	-1,04,94,521.37	91,64,692.00	1,96,59,213.37
2	HDPE	-29,68,147.62	18,30,151.00	47,98,298.62
3	Other material	22,57,264.01	1,41,08,616.00	1,18,51,351.99
4	Cement	11,87,845.27	27,94,299.00	16,06,453.73
5	Labour	36,09,943.81	55,04,943.82	18,95,000.01
6	Plant & machinery	37,76,895.06	48,63,297.00	10,86,401.94
	Total	-26,30,720.84	3,82,65,998.82	4,08,96,719.66

On being pointed out, the Government stated (September 2024) that the 11th amendment issued in March 2021 was related to pressurised pipe distribution network, hence, the month of its enforcement has been taken for calculation of price adjustment. Therefore, there is no irregularity at all.

Reply is not acceptable as the GoMP order dated 6 May 2022 clearly states that the month of last amendment in the USR (prior to issue of NIT) will be considered for the calculation of price adjustment (for all types of works). Hence, the base month for calculation of price adjustment should have been the month of February 2022 (being the last USR amendment before bid opening date) and not March 2021.

4.11.3 Excess payment of ₹ 3.36 crore in Shahdol Division

Notice Inviting Tender (NIT) was floated (May 2022) and tenders were invited for the work of construction of Bhanni Micro Irrigation System. The total value of work put to tender was ₹ 327.70 crore, which was as per estimated cost derived on the basis of USR 2017 (14th amendment upto March 2021). The Bid was opened on 21 July 2022 and the work was awarded to a contractor at a contract amount of ₹ 327.51 crore by the Water Resources Division

No. 2 Shahdol. The last amendment to the applicable USR 2017 was issued before issue of NIT on 28 February 2022 (Amendment No. 15).

Clause 31.1 of the agreement stipulates that the amount of price adjustment shall be paid monthly on the basis of applicable index for increase or decrease in the rate of Labour, Cement, Steel, POL, HDPE, Plant and Machinery, Spares and Other Material. Price adjustment was to be payable on the basis of formula and procedure laid down in the conditions of contract. The base rate mentioned in the agreement for calculating the price escalation was as per the indices for the month of March 2021.

Since, the amendment issued on 28 February 2022 was the last amendment to USR 2017 before issue of NIT, the base rate of February 2022 should have been taken as base month for the purpose of calculating price adjustment as per GoMP's orders dated 6 May 2022. The Department, however, irregularly adopted the base rate of March 2021 for calculating price adjustment. Calculated at the base rate for the month of February 2022 for all components (except POL), the price adjustment worked out to (-) ₹ 0.22 crore, against which, the Department made payment of ₹ 3.14 crore. Adoption of incorrect base price month thereby resulted in excess payment of ₹ 3.36 crore as detailed in **Table 4.5**:

Table 4.5: Excess payment to contractor on account of price adjustment

(Amount in ₹)

S. N.	Item	Payment to be made taking base index of February 2022	Payment made taking base index of March 2021	Total amount recoverable/Excess Payment
1	Steel	- 74,32,007	1,65,13,838	2,39,45,845
2	HDPE	-2,70,195	25,02,456	27,72,651
3	Other material	12,19,407	50,13,288	37,93,881
4	Cement	28,050	87,281	59,231
5	Plant and machinery	27,99,782	39,04,586	11,04,804
6	Labour	14,61,623	33,74,619	19,12,996
	Total	-21,93,340	3,13,96,068	3,35,89,408

On this being pointed out (June 2024), the Government stated (November 2024) that the 11th amendment issued in March 2021 was related to pressurized pipe distribution network, hence, month of its enforcement has been taken for calculation of price adjustment. Therefore, there is no irregular payment.

Reply is not acceptable as the GoMP order dated 6 May 2022 clearly states that the month of last amendment in the USR (prior to issue of NIT) will be considered for the calculation of price adjustment (for all types of works). Hence, the base month for calculation of price adjustment should have been the month of February 2022 and not March 2021.

4.12 Excess payment due to adoption of incorrect date of base index for calculating price adjustment

Undue financial aid to the contractor through excess payment of ₹ 2.46 crore on account of price adjustment due to incorrect adoption of date for base rate.

Notice Inviting Tender (NIT) for construction of composite gravity dam (single or multiple) on turnkey basis (on Sonar River, in jurisdiction of the Damoh Division) was floated in May 2018 at an estimated amount of ₹ 350.86 crore. The date of opening of technical bid was 30 July 2018 and that of the financial bid was 4 August 2018. Agreement was executed vide Agreement No. 3/2018-19, dated 12 September 2018 at a contract amount of ₹ 277.18 crore. The stipulated period for completion of work was 36 months including rainy season. However, the work was commenced by the contractor from February 2019. The 50th and final bill was paid (January 2023) for the total value of work done of ₹ 292.22 crore, which included ₹ 21.58 crore paid on account of price adjustment. The work was completed and taken over by the Department in May 2023.

As per Clause 113 of the Agreement, the contract price is subject to adjustment based on fluctuations in rates and prices of various components. The calculation of price adjustment was to be done based on total value of work done during the month and as per the formula outlined in the Agreement. The percentages⁹⁵ governing the price adjustment for various components have been given in the Agreement.

As per the conditions of the Agreement, the base rates to be taken for calculating price adjustment for various components were as mentioned in **Table 4.6** below:

Table 4.6: Base rate for calculating price adjustment as per the Agreement provisions

S. N.	Item	(Month for which Base rate to be taken for calculating price adjustment) The basis for the base rate as per provisions of the Agreement	Base Rate Taken
1	Cement	(July 2018) All India wholesale price index for Pozzolana cement on 28 days preceding the date of opening of Technical Bids, as published by the Economic Advisor	June 2018
2	Steel	(July 2018) All India wholesale price index for Mild Steel Long Products/Flats on 28 days preceding the date of opening of Technical Bids, as published by the Economic Advisor	
3	Plant and Machinery Spares	(July 2018) All India wholesale price index for Manufacturer of machines for mining/ quarrying and construction on 28 days preceding the date of opening of Technical Bids, as published by the Economic Advisor	
4	Other Material	(July 2018) All India wholesale price index for All commodities on 28 days preceding the date of opening of Technical Bids, as published by the Economic Advisor	
5	POL	(July 2018) The official retail price of High-Speed Diesel (HSD) at the existing consumer pumps of IOC nearest to the work site on the day 28 days prior to the opening of Technical Bids	
6	Labour	(July 2018) The consumer price index for industrial workers for the state on 28 days preceding the date of opening of Technical Bids as published by Labour Bureau, Ministry of Labour, Government of India.	

⁹⁵ Cement: 10, Steel: 20, Plant & Machinery Spares: 10, Other Material: 20, HDPE: 15, POL:15, Labour: 10

S. N.	Item	(Month for which Base rate to be taken for calculating price adjustment) The basis for the base rate as per provisions of the Agreement	Base Rate Taken
7	HDPE	All India wholesale price index for polyethylene on the date of opening of bids as published by the Ministry of Industrial Department, Government of India.	August 2018

While calculating price adjustment, the Executive Engineer, Damoh considered index for the month of June 2018 as base index for various components except HDPE, for HDPE component index for the month of July 2018 was taken. Whereas, as per the provision of the Agreement, index for the month of July 2018 was to be taken as the base index for all components except HDPE. For HDPE index of August 2018 was to be taken because date of opening of financial bid was 4 August 2018.

Based on the base rates to be determined as per the agreement, the price adjustment payable to the contractor (for the period from February 2019 to May 2023) was ₹ 19.12 crore, against which he was paid ₹ 21.58 crore. This resulted in excess payment of ₹ 2.46 crore as detailed in **Appendix 4.11**.

On being pointed out in audit (October 2024) the EE, WRD, Damoh informed (October 2024) that the recovery of ₹ 1.92 crore has been made by forfeiting the Security Deposit available with the Division. The remaining amount will also be adjusted from the Operation and Maintenance bills of the contractor.

Even though partial recovery has been effected by forfeiting the SD, the reply is silent on action to be taken against the officers responsible for the lapse.

A report on recovery and reply from the Government was awaited (May 2025).

4.13 Non-realisation of charges towards excavated hard rock resulted in short/non recovery of ₹ 3.76 crore

The EEs did not realise charges from two contractors for the excavation of 3.827 lakh Cu. M. of hard rock, resulted in short/non realisation of ₹ 3.76 crore.

The Engineer-in-Chief, Water Resources Department, Bhopal issued (March 2015) an order stating that the hard rock received from excavation and remaining unutilised by the department, shall be at the disposal of the contractor. The contractor may use it at the same site or may sell it to another person or contractor. Taxes and other charges, if any, shall be borne by the contractor. This instruction was to be a part of the Agreement.

4.13.1 Short recovery of ₹ 2.27 crore in Dindori Division

A work (Construction of Balance work of construction of earthen dam *etc.*, of Murki Project Dindori) was awarded (September 2017) to a JV⁹⁶. As per Annexure-K of the Agreement, the issue rate of hard rock shall be ₹ 100 per cubic metre (Cu. M.). The work was in progress (as on September 2023) and 30th RA bill for up-to-date value of work done ₹ 37.80 crore was paid to the contractor on 17 November 2022.

⁹⁶ M/s Bhagwat Prasad Sharma and Kusumkant Prabhulal Shah

During scrutiny (September 2023) of records of Executive Engineer, Water Resources Division, Dindori it was noticed that as of November 2022, payment of ₹ 4.47 crore was made to the contractor for excavation of 1.85 lakh cubic metre (Cu. M.) hard rock. As per Unified Schedule of Rates (USR) 2009 for accounting the excavated hard rock, the quantity of utilisable rock to be recorded in books shall be 1.30 times the quantity paid in excavation. Thus, 2.41 lakh Cu. M. (1.85 lakh Cu. M. x 1.3) of hard rock was to be recorded and issued to contractor at the rate of ₹ 100 per Cu. M. and an amount of ₹ 2.41 crore was to be recovered from the contractor. Against this, the EE, WRD, Dindori incorrectly recovered only ₹ 0.14 crore⁹⁷ from the contractor. This resulted in a short recovery of ₹ 2.27 crore against the hard rock excavation, which was undue benefit to that extent.

The case was reported to the GoMP in November 2024; their reply has not been received (January 2025).

4.13.2 Non-recovery of ₹ 1.49 crore in Seoni Division

A work (Construction of Balance work of Upper Tilwara Canal with its Distribution network) was awarded (November 2017) to a contractor⁹⁸. As per Annexure-K of the Agreement, the issue rate of hard rock shall be ₹ 105 per Cu. M. plus royalty charges. The 67th and final bill for up-to-date value of work done ₹ 22.50 crore was paid to the contractor vide voucher dated 29 December 2022.

During scrutiny (February 2024) of records of Executive Engineer, Tilwara Left Bank Canal Division, Water Resources Department, Keolari, Seoni (EE) it was noticed that as of December 2022, payment of ₹ 2.45 crore was made to the contractor for excavation of 1.09 lakh Cu. M. of hard rock. As per Unified Schedule of Rates (USR), 2009 for accounting the excavated hard rock, the quantity of utilisable rock to be recorded in books shall be 1.30 times the quantity paid in excavation. As such, 1.417 lakh Cu. M. (1.09 x 1.3) of hard rock was to be recorded and issued to contractor at the rate of ₹ 105 per Cu. M., but same was not done by the EE, Seoni. This resulted in non-recovery of ₹ 1.49 crore (1.417 lakh Cu. M. X 105 per Cu. M.) against the hard rock excavation from the contractor, which was undue benefit to that extent.

On this being pointed out (February 2024), the EE, Seoni stated (February 2024) the contractor had submitted a report to the Water Resources Department, GoMP, stating the hard rock excavated was unusable and requested not to recover the amount. The EE further stated that if further action is taken by the Water Resources Department in this regard, then recovery will be effected from the contractor.

Further development in this regard was awaited (January 2025).

The case was reported to the GoMP in November 2024; their reply has not been received (January 2025).

⁹⁷ ₹ 4,29,867 - 7th RA bill, ₹ 2,00,000 - 18th RA bill, ₹ 3,00,000-21st RA bill, ₹ 3,00,000-23rd RA bill, ₹ 2,00,000- 25th RA bill = Total: ₹ 14,29,867.

⁹⁸ M/s SN Pandey.

4.14 Excess payment due to inflated measurements

Excess payment to the contractor amounting to ₹ 4.02 crore due to lapse in recording of actual measurements.

Rules 4.017 to 4.026 of the Madhya Pradesh Works Department (MPWD) Manual prescribe procedures relating to the measurement books (MBs) which *inter alia* state that measurement books (MBs) are the records upon which the accounts are based. The description of works in MBs must be lucid enough to ensure easy identification and check. All measurements must bear the dated signature of an official by whom they are taken and at the time of payment all the pages of measurement should be crossed off.

During audit (February 2024) of Executive Engineer, Tilwara Left Bank Canal Division, Keolari, Seoni, it was seen that the work of construction of Upper Tilwara Canal of *Sanjay Sarovar Pariyojna* was awarded to the M/s H.E.S. Infra Pvt. Ltd and Mantena construction Pvt. Ltd. on turnkey basis. Agreement executed on 5 November 2013 at the agreed cost of ₹ 33.10 crore (1.43 *per cent* below). The work order was issued on 15 November 2013 with the stipulated time of completion of 18 months, *i.e.*, upto 4th May 2015. The contract was terminated on 11 August 2017. However, payment for the total/up to date value of work done of ₹ 25.76 crore was made vide voucher No. 38, dated 30 June 2016.

It was noticed that the final measurement of the work was taken on 15 June 2020 and the value of work done actually was ₹ 19,73,81,889, against which, payment for the total/up to date value of work done amounting to ₹ 25,76,24,281 was made vide voucher No. 38 dated 30 June 2016 stating that advance payment was made as per approved payment schedule. Thus, ₹ 6,02,42,392 crore was paid in excess to the contractor. It was further noticed that the Division recovered ₹ two crore from Performance Security available with the Division and an amount of ₹ 2.28 crore was still available with the Division in the form of Security Deposit. Thus, against total excess payment of ₹ 6.02 crore, the Division can recover only ₹ 4.28 crore.

Lapse of the EE to record actual measurements and make payments on the basis of measurements recorded in the MBs resulted in excess payment of ₹ 4.02 crore (₹ 6.02 crore excess payment minus ₹ two crore already recovered).

On being pointed out (February 2024), the Executive Engineer stated (February 2024) that the recovery of the balance amount will be done from the available security deposit of ₹ 2.28 crore and from the final bill.

The reply is not acceptable as despite being aware since June 2020 (after taking final measurements) that excess payment has been made to the contractor, the Division has made no efforts to settle the final bill and recover the money from the contractor either by forfeiture of the available deposit or by other legal means, even after a lapse of more than four years (January 2025).

The Department/Government may fix responsibility on the concerned EE for making payments without detailed measurements resulting in the excess expenditure.

The case was further reported to the GoMP in November 2024; their reply has not been received (January 2025).

4.15 Excess payment due to adoption of incorrect rate for execution of additional work

Excess payment to contractor ₹ 1.63 crore due to adoption of incorrect rates towards development of additional CCA.

The Supreme Court of India has held⁹⁹ that in case of conflict between the general conditions of contract and the special conditions of contract, the latter will prevail as they are tailor made for the agreement.

The NIT for the construction of Parasdoh Left and Right Bank Canal System (Parasdoh Medium Irrigation Project) to deliver water through pressurised pipeline system for sprinkler micro irrigation in culturable command area (CCA) of approximate 17,785 hectares (ha) was floated in February 2018. After completing due tender process, agreement was executed (June 2018) and the work was awarded on turnkey basis to M/s Karan Development Services Pvt. Ltd., Gwalior vide work order dated 11 June 2018, with stipulated period of completion of 24 months including rainy season. The amount of contract was ₹ 206.49 crore.

During scrutiny of records (May 2023) of Water Resources Division, Multai, it was noticed that there was ambiguity in clauses of the agreement and the special conditions of the contract for making payment for development of additional CCA. Clause 40 of the other Special Conditions of the Contract, provided that if contractor develops an additional area above 17,785 ha, then 0.50 times the cost per ha will be paid by the department on the basis of accepted bid value on *pro rata* basis on the additional area. Clause 27 of the Agreement stipulated that for each hectare of additional CCA created and constructed by the contractor, he shall be paid at the rate of ₹ 0.82 lakh per hectare for the first 1,000 hectares and at the rate of ₹ one lakh per hectare for additional CCA more than 1000 hectares.

Audit observed that the Department calculated the amount for additional CCA of 2,000 hectare developed by the contractor, as per Clause 27 of the Agreement with total CCA of the project as 19,785 hectare and an amount of ₹ 18.20 crore was calculated for developing additional CCA and sanction was given by Chief Engineer for revision of payment schedule with contract amount of ₹ 224.69 crore which included cost of additional CCA of ₹ 18.20 crore as calculated by the department under Clause 27 of the Agreement. It was further noticed that the divisional officer made payment of ₹ 219.73 crore (excluding amount for price adjustment and GST) against original contract amount of ₹ 206.49 crore till 54th running bill (September 2022). Thus, payment of ₹ 13.24¹⁰⁰ crore towards development of additional CCA has been made upto 54th RA bill in view of revised payment schedule.

Audit calculated the extra cost actually payable to the contractor for development of additional CCA as per Clause of the other Special Conditions of the contract (which being special condition of contract would have prevailed) and observed that the additional cost would have been ₹ 11.61 crore (Contract amount ₹ 206.48 crore/17,785 ha x 0.50 per ha x 2,000 ha).

⁹⁹ S Harcharan Singh vs Union of India (AIR 1991 SC 945)

¹⁰⁰ ₹ 219.73 crore paid to contractor – ₹ 206.49 crore = ₹ 13.24 crore.

Lapse of the Division to adhere to the conditions of the contract resulted in sanctioning of extra expenditure amounting to ₹ 6.59 crore¹⁰¹ by the Chief Engineer (December 2020) for development of additional CCA, out of which, ₹ 1.63¹⁰² crore had already been paid to the contractor.

On being pointed out in audit (December 2023), the Government stated (February 2024) that the Department had security deposit of ₹ 11.71 crore (submitted by the contractor) and any excess payment would be recovered.

Further development has not been intimated (March 2025).

¹⁰¹ ₹ 18.20 crore – ₹ 11.61 crore = ₹ 6.59 crore

¹⁰² ₹ 13.24 crore – ₹ 11.61 crore = ₹ 1.63 crore.

Energy Department

4.16 Non-realisation of electricity duty on the auxiliary consumption of electricity - ₹ 12.09 crore

ED amounting to ₹ 12.09 crore was not levied on the auxiliary consumption by the producers

The Government of Madhya Pradesh (GoMP) has framed the Madhya Pradesh Electricity Duty Act, 1949, the Madhya Pradesh Electricity Duty Act, 2012¹⁰³ and the Rules thereunder, for levy and collection of taxes and duties on electricity supplied/sold to the consumers.

According to Rule 3 of Madhya Pradesh Electricity Duty Rules 1949, every producer¹⁰⁴ and distributor of electrical energy shall pay the electricity duty in respect of each month before the expiry of the following month into a Government Treasury to the credit of the Government at the rates specified in the Gazetted notification (April 2016) as per its consumer category. Also, they are required to submit a return for each month in Form "G" along with the treasury receipt to the Electrical Inspectors (EIs) within 15 days from such credit. The amount of duty due and remaining unpaid shall carry interest¹⁰⁵ which shall be collected as arrears of land revenue. Further, as per Part-C of the Gazette notification dated 01 April 2016, in respect of the electricity consumed by captive generating plants, producers or generating companies for their auxiliary consumption¹⁰⁶ and for their own consumption, the Electricity Duty shall be payable @ 12 per cent of the tariff, which would have been applicable, if the electricity was supplied by Distribution Licensees.

As a vigilance mechanism, the EI is empowered under Rule 8 of the Electricity Duty Rules, 1949 to require a distributor of electrical energy or producer to produce such books and records necessary for ascertaining or verifying the amount of electricity duty payable under the Act. Also, under Rule 9, the EI has the power to enter into any premise of the distributor of electrical energy or producer for the purpose of verifying the returns submitted by the distributor or producer.

Further, the GoMP in its endeavour to encourage industrialisation in the State, exempted (February 2013)¹⁰⁷ the electrical energy produced by industries for captive use from payment of electricity duty.

It was noticed in audit (during February 2023 to April 2024) that the Chief Engineer (Electricity Safety) & Chief Electrical Inspector had issued certificates of exemption from payment of ED

¹⁰³ Amended in 2016.

¹⁰⁴ As per Section 2(1) (q) of the Electricity Duty Act, 2012, "producer" means, a person who generates electricity at a voltage exceeding a hundred volts and, in the event of generation of electricity by a hire of the generator, the owner of the generator shall be deemed to be the producer.

¹⁰⁵ Rules 5(ii) of the Electricity Duty Rules 1949 stipulated that the rate of interest payable under sub-rule (1) shall be such as may be fixed by the provincial government by notification from time to time subject to maximum 24 per cent per annum. The same has been fixed as 12 per cent by GoMP vide notification dated 4th July 2018.

¹⁰⁶ Auxiliary Consumption means the consumption of energy by auxiliary equipment of the generating station, which is used for the purpose of operating plant and machinery.

¹⁰⁷ GoMP notification no. F-1-01-2012 dated 14.2.2013.

vide notification date¹⁰⁸ of the State Government for 10 years for captive use of electricity to M/s Diamond Cement (Heidelberg Cement) Damoh and M/s Ultratech Cement, Sidhi (formerly known as J.P. Cement). Further, these exemption certificates also provide that this exemption of ED is not applicable for auxiliary consumption.

During the scrutiny of Form G of the above producers, it was observed that M/s Diamond Cement, Damoh and M/s Ultratech Cement, Sidhi, have shown auxiliary consumption in their Form G but have not paid ED to the Department. The details of non-payment of ED by these producers in respect of auxiliary consumption are summarised in the **Table 4.7** below:

Table 4.7: Details of non-payment of ED on auxiliary consumption by the producers

(Amount in ₹)							
S. N.	Name of the producers and type of generator	Period	No. of Units of Auxiliary consumption as per available Form G	Amount of ED not deposited	Interest due ¹⁰⁹	Amount of ED not deposited, including interest	
1	M/s Diamond Cement, Damoh	June 2017 to May 2023	2,04,52,350	1,58,77,542	95,64,631	2,54,42,173	
2	M/s Ultratech Cement, Sidhi	June 2017 to August 2021	7,33,65,360	5,55,13,777	4,00,07,565	9,55,21,342	
Total						12,09,63,515	

(Source: Monthly Form G furnished by the producers)

Thus, due to the lapse of the EI to exercise the powers conferred to him under Rule 8 and 9 of the Electricity Duty Rules, 1949 for verifying the amount of electrical duty payable under the Act, the non-levy of electrical duty on auxiliary consumption of electricity by these producers remained undetected, resulting in the non-realisation of revenue of ₹ 12.09 crore.

The Government stated (March 2025) that M/s Ultratech Cement, Sidhi had deposited ₹ 4.43 crore towards ED on Auxiliary Consumption and had requested for waiver of interest due on it. However, reply in respect of the other unit (M/s Diamond Cement) was awaited (March 2025).

4.17 Non-levy of electricity duty of ₹ 1.02 crore

The DISCOMS did not realise electricity duty amounting to ₹ 1.02 crore from the Ordinance Factory, Katni.

Section 3 (1) of the MP Electricity Duty Act, 2012 stipulates that subject to the exceptions specified in Section 4, every distribution licensee/franchisee shall pay every month to the State Government at the prescribed time and in the prescribed manner a duty calculated at the rates specified in Part-A of the Schedule on the units of electricity sold or supplied to the consumer. The rates of Electricity duty payable as per rates mentioned in Schedule A (as amended on 1 April 2016) are given below:

¹⁰⁸ Heidelberg Cement vide notification no-, F-1-1-2012-13 dated 14-02-2013 and Ultratech Cement, Sidhi, vide notification no. 4328-13-2006 dated 12-07-2006.

¹⁰⁹ Calculated @ 24 per cent from June 2017 to June 2018 and @ 12 per cent, July 2018 onwards.

S. N. of Schedule A under Sub section 3(1)	Consumer Category	Rate of electricity duty in Percentage of tariff per unit of electricity per month
7	Mines	40
8	Cement Industry and Captive Mines of the Cement Industry	15
9	Stone Crusher (Stone aggregates-Gitti, Gitta, Bajri)	15
10	Other Industry not included in serial No 7 to 9	9

Further, the Section 4 of the Electricity Duty Act, 2012, stipulates that no duty shall be payable in respect of electricity sold or supplied to:

- (i) the Government of India for consumption by that Government;
- (ii) the Government of India or a railway company for consumption in the construction, maintenance or operation of any railway administered by the Government of India;
- (iii) the State Government for consumption by that Government;
- (iv) any local authority for consumption in the public street lamp or lamps in any market places or other places of public resort maintained by such authority,
- (v) sold to or used by an agriculturist for consumption in the pumping of water for irrigation of his land or in chaff cutting or in crushing or treating the produce of his land;
- (vi) The sewage treatment plants of urban and rural local bodies; and
- (vii) public water schemes of urban and rural local bodies.

During a test check of the HT consumers' billing data of DISCOMs (February 2023 to April 2024), it was noticed that ED was being recovered from various PSUs, excluding the two connections of Ordinance Factory, Katni¹¹⁰ a Central Public Sector Undertaking which does not fall in any of the above mentioned exemption categories of Section 4. The details of ED exemption are summarised in the **Table 4.8** below:

Table 4.8: Loss of revenue due to exemption allowed to PSU not covered under Section 4 of the Electricity Duty Act

(Amount in ₹)					
S. N.	Name of the PSU Connection		Connection ID	Period of electricity bills	Amount of ED exempted
1	General Ordinance Katni	Manager Factory,	H8772832000	October 2021 to March 2023	99,58,469
2	General Ordinance Katni	Manager Factory,	H5062832000		2,02,076
Total					1,01,60,545

(Source: Billing Data provided by the DISCOMS)

¹¹⁰ As per the decision of GoI, Ordinance Factory, Katni comes under Yantra India Limited since October 2021.

The Electrical Safety wing of the Energy Department never objected to the DISCOM not levying ED to the above two connections. Irregular exemption of ED to the Ordinance Factory, Katni resulted in non-realisation of Government revenue amounting to ₹ 1.02 crore.

The Chief Engineer (Electrical Safety) and Chief Electrical Inspector replied (February 2025) that as per Clause 3(3) of Electricity Duty Act, 2012, no duty is to be levied on units of electricity consumed by the Generating Company in which the Government of Madhya Pradesh has at least fifty one *per cent* of equity. Further, as per Clause 4(7), no duty shall be payable in respect of electricity sold or supplied on public water schemes of urban and rural local bodies and electricity.

The reply is not acceptable as the Ordinance Factory cannot be considered as the Generating Company engaged in the electricity generation business.

Further reply from the Department/Government was awaited (March 2025).

Bhopal

The 20 December 2025



(RAM HIT)

**Principal Accountant General (Audit II)
Madhya Pradesh**

Countersigned

New Delhi

The 29 December 2025



(K. SANJAY MURTHY)

Comptroller and Auditor General of India

APPENDICES

Appendix 1.1

(Referred to in paragraph 1.6.4)

List of recommendation reports issued by Public Accounts Committee in respect of which ATN by Department is pending

Year of Audit Report	Legislative Assembly	Public Account Committee Year	Recommendation Report no.	Para Numbers	Total Paras
Transport Department					
2010-11	Fourteenth	2016-17	391	4.7 (4.7.14,4.7.15, 4.7.16), 4.8, 4.9, 4.10, 4.11, 4.12, 4.13	7
2011-12	Fourteenth	2016-17	392	4.7, 4.8, 4.9, 4.10	4
2012-13	Fourteenth	2017-18	469	4.7.7, 4.7.8, 4.7.9, 4.7.10, 4.8, 4.9, 4.10, 4.11, 4.12, 4.13, 4.14	8
2014-15	Fourteenth	2017-18	472	4.3, 4.4, 4.5	3
Total					22
Culture Department					
2011-12	Fourteenth	2017-18	449	3.2	1
Total					1
Water Resource Department					
2007-08	Fourteenth	2016-17	433	3.4, 4.2.6	2
2008-09	Fourteenth	2015-16	76	8.2.7.1, 8.2.15	1
2009-10	Fourteenth	2016-17	389	, 1.2, 1.3, 2.1.8, 2.3.5, 2.3.6, 2.3.7	6
2010-11	Fourteenth	2016-17	377	2.5, 3.2.4, 3.2.5	3
Total					12
Narmada Valley Development Department					
2015-16	Fifteen	2019-20	10	3.3.4, 3.3.5	2
Total					2
Commercial Tax Department					
2005-06	Fourteenth	2016-17	383	2.2, 2.3, 2.5, 2.7, 2.8, 2.9, 2.10	7
2006-07	Fourteenth	2015-16	72	1.4, 2.2, 2.3, 2.4, 2.5, 2.11, 2.12	7

Year of Audit Report	Legislative Assembly	Public Account Committee Year	Recommendation Report no.	Para Numbers	Total Paras	
2007-08	Fourteenth	2016-17	384	2.4, 2.5, 2.6, 2.8, 2.9, 2.13, 2.15, 2.17	8	
2008-09	Fourteenth	2016-17	385	2.2, 2.4, 2.5, 2.6, 2.7, 2.8, 2.9, 2.10, 2.11, 2.12, 2.13	11	
2009-10	Fourteenth	2016-17	388	2.11, 2.12, 2.13, 2.15, 2.16, 2.17, 2.18, 2.20, 2.24, 2.25	10	
2011-12	Fifteenth	2019-20	7	2.10.9, 2.10.10, 2.10.11, 2.10.12, 2.10.13, 2.10.14, 2.10.15, 2.11, 2.12, 2.13, 2.14, 2.15, 2.16, 2.17, 2.18, 2.19, 2.20	11	
Total						54
Commercial Tax Department (Registration and Stamps)						
2005-06	Fourteenth	2016-17	383	5.2, 5.3, 5.4, 5.6	4	
2006-07	Fourteenth	2015-16	72	5.2, 5.8	2	
2007-08	Fourteenth	2016-17	384	5.2.8, 5.2.9, 5.2.11 to 5.2.21	1	
2008-09	Fourteenth	2016-17	385	5.3, 5.4, 5.6, 5.7, 5.8, 5.10, 5.11, 5.12, 5.13, 5.14, 5.17	11	
2009-10	Fourteenth	2016-17	388	6.2, 6.3, 6.4, 6.5, 6.6, 6.7, 6.8, 6.9, 6.10	9	
2010-11	Fourteenth	2017-18	463	6.7, 6.8, 6.9, 6.10, 6.11, 6.12, 6.13, 6.14, 6.15, 6.16, 6.17, 6.18, 6.19	13	
2011-12	Fifteen	2019-20	7	6.7, 6.8, 6.9, 6.10, 6.11, 6.12, 6.13, 6.14, 6.15, 6.16	10	
Total						50
Commercial Tax Department (State Excise)						
2005-06	Fourteenth	2016-17	383	3.2, 3.3, 3.5, 3.6, 3.7, 3.8,	6	
2006-07	Fourteenth	2015-16	72	3.2	1	
2007-08	Fourteenth	2016-17	384	3.2, 3.3, 3.6, 3.7, 3.8, 3.9, 3.10, 3.11	8	
2008-09	Fourteenth	2016-17	385	3.3, 3.7, 3.8, 3.11, 3.12, 3.14, 3.15, 3.17, 3.19	9	

Year of Audit Report	Legislative Assembly	Public Account Committee Year	Recommendation Report no.	Para Numbers	Total Paras
2009-10	Fourteenth	2016-17	388	3.2, 3.8.1, 3.8.2, 3.9, 3.10, 3.12, 3.14	6
2010-11	Fourteenth	2017-18	463	3.6, 3.7, 3.8, 3.11, 3.13	5
2011-12	Fifteen	2019-20	7	3.5.8, 3.5.9, 3.5.16, 3.5.17, 3.5.18, 3.5.20, 3.5.22	1
				Total	36
Commercial Tax Department (Finance)					
2006-07	Fourteenth	2015-16	70	7.2	1
				Total	1
Commercial Tax Department (Entertainment Duty)					
2007-08	Fourteenth	2016-17	384	5.3, 5.5	2
2008-09	Fourteenth	2016-17	385	2.14, 2.15, 2.17, 2.18	4
2009-10	Fourteenth	2016-17	388	7.2, 7.3	2
2010-11	Fourteenth	2017-18	463	7.2, 7.3, 7.5	3
2011-12	Fifteen	2019-20	7	7.3	1
				Total	12
Mineral Resources (Mining) Department					
2009-10	Fourteenth	2016-17	386	9.10, 9.12, 9.13, 9.14, 9.15, 9.16, 9.17, 9.18, 9.19	9
2010-11	Fourteenth	2016-17	390	10.6, 10.7, 10.8, 10.9, 10.10, 10.12, 10.13, 10.14, 10.15, 10.16	10
2011-12	Fourteenth	2016-17	393	8.6, 8.8, 8.9, 8.10, 8.11, 8.12, 8.13, 8.14, 8.16, 8.17	10
2013-14	Fourteenth	2017-18	471	7.5, 7.7, 7.8, 7.9, 7.11, 7.12	6
2014-15	Fifteenth	2019-20	9	7.3, 7.4, 7.5.1, 7.5.2, 7.6.1, 7.6.2, 7.7, 7.10	6
				Total	41
Public Works Department					
2003-04	Fourteenth	2003-04	49	4.2.2, 4.2.3, 4.3.2, 4.3.3	4

Year of Audit Report	Legislative Assembly	Public Account Committee Year	Recommendation Report no.	Para Numbers	Total Paras
2004-05	Fourteenth	2015-16	52	3.2, 4.3.2, 4.3.3, 4.5.3	4
2005-06	Fourteenth	2016-17	360	3.7, 4.1.5, 4.2.5, 4.2.7	4
2006-07	Fourteenth	2016-17	366	4.2.8, 4.2.9, 4.5.4	3
2007-08	Fourteenth	2017-18	435	4.5.4	1
2008-09	Fifteenth	2019-20	1	1.2, 2.2.6, 2.2.7	3
2010-11	Fourteenth	2016-17	375	3.4.3	1
2011-12	Fourteenth	2017-18	466	2.1	1
			Total		21
Forest Department					
2006-07	Fourteenth	2016-17	365	3.2	1
2013-14	Fifteenth	2019-20	8	2.1	1
2016-17	Fifteenth	2021-22	25	3.2.1	1
			Total		3
Public Health Engineering Department					
2005-06	Fourteenth	2016-17	364	4.1.3, 4.2.3, 4.3.4, 4.6.4	4
2012-13	Fourteenth	2017-18	454	2.1	1
			Total		5
Urban Development and Housing Department					
2013-14	Fourteenth	-	457	2.1, 3.2.1	2
			Total		2
Animal Husbandry and Dairying Department					
2005-06	Thirteen	2015-16	53	5.1	1
2009-10	Fourteenth	2017-18	440	2.1.3, 3.2	2
			Total		3
Horticulture and Food Processing Department					
2006-07	Fourteenth	2014-15	3	3.6, 4.1.2, 4.5.3	3

Year of Audit Report	Legislative Assembly	Public Account Committee Year	Recommendation Report no.	Para Numbers	Total Paras	
				Total	3	
		Farmer Welfare and Agriculture Development Department				
2008-09	Fourteenth	2016-17	369	2.1.3	1	
2009-10	Fourteenth	2017-18	441	3.1	1	
		Total			2	
		Cooperation Department				
2012-13	Fourteenth	2016-17	396	2.2	1	
		Total			1	
		Grand Total				271

Appendix 2.1

(Referred to in paragraph 2.1.2)

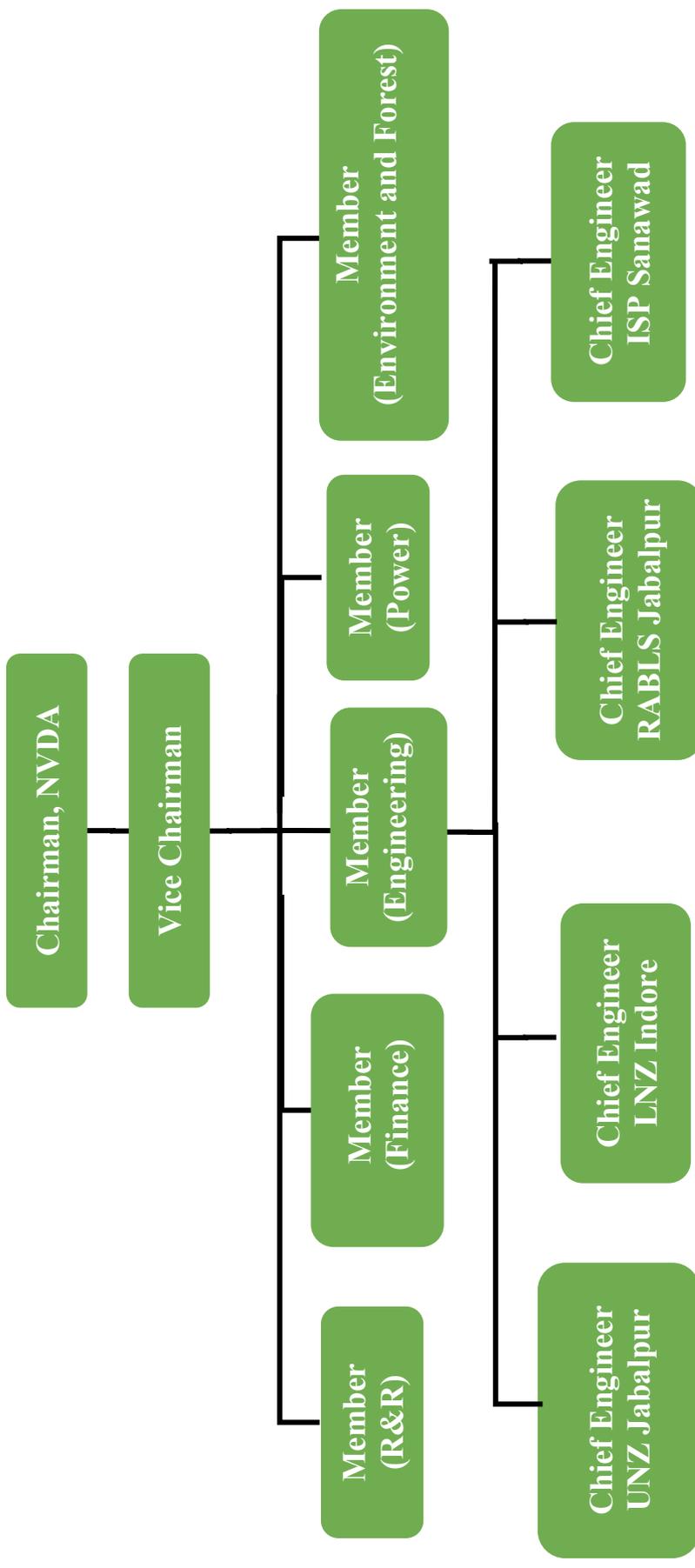
Statement showing details of 43 Micro Irrigation Projects

S.N.	Name of Scheme	CCA in ha.		
1	Harsud Micro Lift Irrigation Scheme	5,648	Khalwa Micro Lift Irrigation	35,000
2	Chhaigaonmakan Lift Micro Irrigation Scheme	35,000	Sanwer Micro LIS	80,000
3	Balwada Micro Irrigation Project	5,000	ISP-Kalisindh Micro LIS-phase-II	1,10,000
4	Killod Micro Lift Irrigation Scheme	10,000	Morand & Ganjal Dams Pressurized Pipe Irrigation Project	48,874
5	Pamakhedi Micro Lift Irrigation Scheme	1,080	Chinki Boras Barrage Combined Multipurpose Project	1,31,925
6	Bhurlai Micro Lift Irrigation Scheme	1,480		
7	Kodwar Micro Lift Irrigation Scheme	3,660	Dudhi Project	55,410
8	Punasa-Ex. Micro Lift Irrigation Scheme	975	Upper Narmada Project	45,600
9	Nagalwadi Lift Micro Irrigation Scheme	47,000	Raghavpur Multipurpose Project	17,587
10	Alirajpur Micro Irrigation Project	35,000	Basania Multipurpose Project	8,780
11	Pati Micro Lift Irrigation	5,500	Shakkar Pench Link Combined Project	95,839
12	Dhimarkheda Micro Lift Irrigation Project	15,000	Jhimiya Micro Lift Irrigation Scheme	39,520
13	Dahi Micro LIS	47,000	Handia Barrage Project.	35,000
14	Pipari Micro Lift Irrigation	17,000	Dobi Irrigation Scheme.	8,544
15	Rani Durgawati Micro Lift Irrigation Project	1,200	Kukshi Micro LIS	75,000
16	Narmada Jhabua Petlabad Thandla Sardarpur Micro LIS	57,422	Total	16,14,959
17	Balakwada MIP	9,000		
18	Choundi Jamunia MIP	4,000		
19	Chhipaner Lift Micro Irrigation Scheme	35,000		
20	Simrol Ambachandan MIP	4,000		
21	Amba Rodiya MIP	9,915		
22	Bistan Micro Lift Irrigation MIP	22,000		
23	Jawar Micro Lift Irrigation Scheme	26,000		
24	Bhikangoan Binjalwara Micro Lift Irrigation Scheme	50,000		
25	ISP-Parvati Link Project Phase I & II	1,00,000		
26	ISP-Kalisindh Micro LIS-phase-I	1,00,000		
27	Narmada Kshipra Multipurpose Project	30,000		
28	Badnawar Micro LIS	50,000		
29	ISP Parvati MIP (Ph -III & IV)	1,00,000		

Appendix 2.2

(Referred to in paragraph 2.1.3)

Organisational Chart of Narmada Valley Development Authority



Appendix 2.3

(Referred to in paragraph 2.1.4)

Statement showing details of test checked 18 projects

S.N.	Name of Scheme	Name of division	CCA in ha.	Status
1	Harsud Micro Lift Irrigation Scheme	N.D. Division No.-25 Narmada Nagar	5,640	Completed
2	Chhaigaonmakhan Lift Micro Irrigation Scheme	N.D. Division No. 13, Khandwa	35,000	Completed
3	Balwada Micro Irrigation Project	N.D. Division No. 8 Sanawad	5,000	Completed
4	Killod Micro Lift Irrigation Scheme	N.D. Division No.-25 Narmada Nagar	10,000	Completed
5	Pamakhedi Micro Lift Irrigation Scheme	N.D. Division No.-25 Narmada Nagar	1,080	Completed
6	Bhurlai Micro Lift Irrigation Scheme	N.D. Division No.-25 Narmada Nagar	1,480	Completed
7	Kodwar Micro Lift Irrigation Scheme	N.D. Division No.-25 Narmada Nagar	3,660	Completed
8	Punasa-Ex. Micro Lift Irrigation Scheme	N.D. Division No.-25 Narmada Nagar	970	Completed
9	Nagalwadi Lift Micro Irrigation Scheme	N.D. Division No. 14, Thikri	47,000	Completed
10	Alirajpur Micro Irrigation Project	N.D. Division No. 16 Kukshi	35,000	Completed
11	Pati Micro Lift Irrigation	N.D. Division No. 12, Rajpur	5,940	Completed
12	Pipari Micro Lift Irrigation	N.D. Division No. 18 Khargone	17,000	Completed
13	Rani Durgawati Micro Lift Irrigation Project	N.D. Division No. 4, Bargi Hills, Jabalpur	1,200	Ongoing
14	Narmada Jhabua Petlabad Thandla Sardarpur Micro LIS	N.D. Division No. 30 Manawar	57,422	Ongoing
15	Chhipaner Lift micro Irrigation Scheme	N.D. Division No. 23, Bhopal	35,000	Ongoing
16	ISP-Kalisindh Micro LIS-phase-I	N.D. Division No. 32 Badwaha	1,00,000	Ongoing
17	Narmada Kshipra Multipurpose Project	N.D. Division No. 8 Sanawad	30,000	Ongoing
18	ISP Parvati MIP (Ph -III & IV)	N.D. Division No. 28, Punasa	1,00,000	Ongoing
		Six Ongoing	3,23,622	
		12 completed	1,67,770	
		18 Total	4,91,392	

Appendix 2.4

(Referred to in paragraph 2.1.6.1)

Delay in completion of projects

S. N.	Scheme Name	Agreement no./date	Clause relating to delay	PAC/ Contract amount in crore	Period in months	Stipulated date of completion (DOC)	Actual DOC/ Status	Total value of work done	Period of extension	Time extension (EC) in months	Reason for delay
1	Group MIP (comprising of 5 MIP)	3/2018-19/4.9.18	Clause 1.2 (B)	243.43/ 242.95	30	03.03.21	30.05.22/ Completed	235.67	04.03.21 to 30.05.22	15	Delay due to Forest Clearance, For Kodwar applied for Forest Clearance on 20.05.2019 and obtained clearance on 11.02.20, in Pamakhedi applied for FC on 06.06.19 and obtained approval on 14.01.20, delay in construction of Pump house of Killod and Pamakhedi project due to the submergence of ISP and Covid.
2	Harsood	3/2017-18/21.7.17	Clause 1.2 (B)	110.44/ 104.32	24	20.07.19	31.12.20/ completed	104.18	21-07-19 to 20-07-20 and 21-07-20 to 31-12-20	17=12+5	The reasons for the delay in first time extension included delay in environment clearance, delay in acquisition of forest land and higher level of water in Indira Sagar Dam.
3	NKMP	1/2018-19/5.7.18	Clause 1.2 (B)	1938/ 1856.7	42	04.01.22	ongoing	1753.82 upto 50 th RA Bill June 2023	05.01.22 to 30.12.22 and 1.1.23 to 31.07.23	19=12+7	Reason for 1st time Extension delay in EC, due to Vidhan Sabha 2018 and Lok Sabha 2019 Elections. Applied for EC on 12.07.18 and permission granted on 20.06.19, COVID, and shortage of allotment during Oct-2019 to Sep-2020. 2nd TE reason due to delay in permission from MPPTCL, obstruction from landowners for erection of towers despite awarding of land, delay in obtaining permission for crossing of transmission line

S. N.	Scheme Name	Agreement no./date	Clause relating to delay	PAC / Contract amount in crore	Period in months	Stipulated date of completion (DOC)	Actual DOC/ Status	Total value of work done	Period of extension	Time extension (EC) in months	Reason for delay
4	NJPTS	06.07.2018	Clause 1.2 (B)	1758.55/ 1699.830	42	05.01.22	ongoing	1297.09	06-01-22 to 30-06-23	18	from State Highway due to change in status of SH to NH. Non-obtaining consent of farmers for laying pipeline around pipeline. COVID and Delay in payment of Bills. 6 month delay in EC.
5	Alirajpur	1/2016-17/14.02.2017	Clause 1.2 (B)	822.95/ 789.39	36	13.02.20	30.6.22/ completed	764.92	14.02.20 to 30.06.21 and 01.07.21 to 30.06.22	28=16+12	Applied for EC on Feb 2017 and permission obtained on 07.12.2017. 18 months delay in Forest Clearance for laying of pipe, delay in award of land due to Vidhansabha and LokSabha elections, delay due to allotment of fund and COVID. 2nd TE reasons due to delay in execution of approach channel due to backwater of Sardar Sarovar, and second wave of COVID.
6	Chhipaner	19/2017-18/18.8.17	Clause 1.2 (B)	502.24/ 441.54	36	17.08.20	ongoing	394.17	18.08.20 to 15.07.21 and 16.07.21 to 30.06.22 and 01.07.22 to 30.06.23	34=11+11+12	Delay in EC approx 11 months, non-finalisation of command area due to overlapping of command area of other scheme of WRD. Obstruction created by the farmers in laying of pipeline and COVID pandemic. 2nd TE delay in EC, Delay in finalisation of command area, COVID pandemic and non-cooperation of farmers in laying of pipeline. 3rd TE on same ground as mentioned in 1 and 2 TE case.
7	Nagalwadi	2/2018-19/6.7.18	Clause 4.8	1039.69/ 949.55	36	05.07.21	ongoing	912.65	01.07.22 to 30.06.23	11	Delay due to COVID, due to obstruction by farmers, delay in depositing supervision charge and Feeder bay charge to

S. N.	Scheme Name	Agreement no./date	Clause relating to delay	PAC/ Contract amount in crore	Period in months	Stipulated date of completion (DOC)	Actual DOC/ Status	Total value of work done	Period of extension	Time extension (EC) in months	Reason for delay
8	Pati	1/2019-20/24.1.20	Clause 1.2 (B)	124.31/ 111.11	24	23.01.22	ongoing	100.47	24.01.22 to 31.12.22 and 01.01.23 to 30.06.23	17=11+6	Reason for 1st time Extension Applied for EC on 24.2.21 and permission received on 19.12.21 and obstruction by Narmada Bachao Andolan Activists and Reason for 2nd extension was obstruction by Narmada Bachao Andolan activists.
9	Rani Durgawati	1/2019-20/5.10.19	Clause 1.2 (B)	20.54/ 20.32	24	04.10.21	ongoing	17.61	05.10.21 to 31.10.22 and 1.11.22 to 30.04.23 and 01.05.23 to 31.07.23	22=13+6+3	Fourmonths delay due to allotment of fund and covid, 2nd TE was due to sowing of crops in fields, and reason for TE was again sowing of crops in filed due to which laying of pipeline work delayed.
10	Chhaigoan Makhan	01/2016-17 01.12.2016		536.99	36	30.11.19	Completed (13.04.2023)	536.99	01.12.19 to 31.05.21	41	Delay in Environment Clearance and State Highway clearance, delay in L.A
11	ISP Kalisindh Phase-1	01/2018-19 07.05.18		2807.43	48	06.05.22	Ongoing	2630.29 July 2023	07.05.22 to 31.10.23	17	11-month delay in Environment Clearance, 3 months due to State Election, 3 month due shortage of fund and covid.

Appendix 2.5

(Referred to in paragraph 2.1.6.4)

Release of Security Deposit

Name of Division	MIP Scheme Name	Stipulated period of completion	Actual date of completion	Number of times SD released	SD amount Released (in crore)	Replies of the EEs
ND Dn 13 Khandwa	Chhaijgaonmakhhan MIP	30.11.19	13.4.23	7	25.04	As per clause 12.3 Section II Volume II of the Agreement. "If the contractor expressly requests in writing, he will be permitted by Engineering in Charge to convert the security deposit recovered from his bill into interest bearing Govt. Securities or bank guarantees, as there is no time limit is mentioned in this clause, the security deposit recovered from contractor converted into bank guarantee
ND Dn 8 Sanawad	Narmada Kshipra Multipurpose Project MIP	04.01.22	ongoing	10	82.49	As per the contract Clause No - 12.3 and 12.4 (Volume-II, Section-II, Page no-41) the security deposit recovered from the bills can be converted to Bank Guarantee, based on that the security deposit payment has been released from time to time against bank guarantee
ND Dn 32 Barwaha	ISP Kalisindh Phase- 1 MIP	06.05.22	ongoing	9	118.67	Security deposit deducted from the running bill were released against the Bank Guarantee submitted by the Contractor. This release of security deposits has been done as per the clause 12.3 of detailed N.I.T (Vol-II section -V Page-41) which states the "If the contractor expressly request in writing he will be permitted by engineer-in-charge to convert the security deposit recovered from his bills into interest bearing Govt. Securities or Bank Guarantees or interest bearing deposits. All the security deposits have been released after duly permission from Engineer in charge. i.e. Superintending Engineer,

Name of Division	MIP Scheme Name	Stipulated period of completion	Actual date of completion	Number of times SD released	SD amount Released (in crore)	Replies of the EEs
						Narmada Development Circle No.11, Khedighat as per the above condition of the contract.
ND Dn 30 Manawar	Narmada Jhabua Petlawad Thandla Sardarpur MIP	11.10.21	ongoing	6	60.18	Security deposit was converted to the BG on request of the contractor as per clause 12.3 of the agreement.
ND Dn 16 Kukshi	Alirajpur MIP	25.06.19	30.6.22	10	37.86	The security deposit deducted from the bills after July 2020 has not been converted in to Bank guarantee
ND Dn 23 Bhopal	Chhipaner MIP	17.08.20	ongoing	4	20.00	Security deposit was converted to the BG on request of the contractor as per clause 12.3 of the agreement.
ND Dn 14 Thikri	Nagalwadi MIP	05.07.21	ongoing	1	43.25	Payment was made as per clause 12.3 of tender Vol-II and payment made accordingly.
					387.49	
						Total

Appendix 2.6

(Referred to in paragraph 2.1.6.5)

Statement showing adoption of lesser thickness of mild steel pipes

Name of MIP/ Name of Division	Inner diameter in mm	Length of pipe in meter	Thickness in mm	Actual Weight in MT	Total Weight in MT as per IS Code 3589	Less weight provided in MT	Tender percent below	Rate of steel as per USR and rate quoted	Difference (amount in ₹)
1	2	3	4	5	6	7	8=(7-6)	10	11=(8*10)
ISP-Kalisindh	3110	68,210.082	13	68,321.63	1,05,345.794	37,024.164	7.01	54,924.04	2,03,35,16,665
Phase-I/ND Dn. 32	3110	2,650	14	2,859.428	4,092.74329	1,233.315	7.01	54,924.04	6,77,38,658
Barwaha	3110	8,187.303	16	10,102.85	12,644.7281	2,541.878	7.01	54,924.04	13,96,10,214
	2200	663	10	361.4932	579.959364	218.466	7.01	54,924.04	1,19,99,044
	400	1,39,186.69	3	4,151.627	5,549.23812	1,397.611	7.01	54,924.04	7,67,62,449
	450	21,167.65	3	709.7189	948.380876	238.662	7.01	54,924.04	1,31,08,280
	500	45,758.206	3	1,703.541	2,275.90335	572.362	7.01	54,924.04	3,14,36,453
	600	41,837.799	3	1,867.247	3,122.39977	1,255.153	7.01	54,924.04	6,89,38,061
	700	25,374.753	4	1,762.904	2,562.74721	799.843	7.01	54,924.04	4,39,30,620
	800	26,598.48	4	2,110.412	3,066.94772	956.536	7.01	54,924.04	5,25,36,806
	900	20,125.045	4	1,795.393	3,197.75122	1,402.358	7.01	54,924.04	7,70,23,179
	1000	10,724	5	1,329.496	2,133.54409	804.048	7.01	54,924.04	4,41,61,569
	1100	10,589.038	5	1,443.388	2,315.6907	872.303	7.01	54,924.04	4,79,10,388
	1200	17,807.634	6	3,179.063	4,673.45045	1,494.387	7.01	54,924.04	8,20,77,796
	1300	1,163	6	224.8373	375.876616	151.039	7.01	54,924.04	82,95,689
	1400	3,219	6	669.9646	1,119.78433	449.820	7.01	54,924.04	2,47,05,917
	1600	10,223	7	2,837.178	5,083.72904	2,246.551	7.01	54,924.04	12,33,89,659
	1700	687	8	231.5948	412.573063	180.978	7.01	54,924.04	99,40,057
	1800	7,020	8	2505.07	4,461.74676	1,956.677	7.01	54,924.04	10,74,68,593
	1900	5,176	9	2,194.002	3,471.07679	1,277.075	7.01	54,924.04	7,01,42,107
	2000	15,365	9	6,854.082	10,842.2096	3,988.128	7.01	54,924.04	21,90,44,080
	2200	4,198	10	2,288.912	3,672.20122	1,383.289	7.01	54,924.04	7,59,75,832
	2300	314	10	178.9517	314.182316	135.231	7.01	54,924.04	74,27,412
	2500	4,927	11	3,357.502	5,355.30719	1,997.805	7.01	54,924.04	10,97,27,532
	2800	2,633	12	2,192.006	3,663.73675	1,471.731	7.01	54,924.04	8,08,33,399
	2900	6,647	13	6,210.175	9,577.07357	3,366.899	7.01	54,924.04	18,49,23,672
	3000	1,899	13	1,835.108	2,829.80299	994.695	7.01	54,924.04	5,46,32,667
	3100	24,210.11	13	24,172.05	37,271.3952	13,099.345	7.01	54,924.04	71,94,68,960
	350	905	3	23.6497	31.6159423	7.971	0.194	63,270.80	5,04,330

Name of MIP/ Name of Division	Inner diameter in mm	Length of pipe in meter	Thickness in mm	Thickness to be provided as per IS 3589 in mm	Actual Weight in MT Provided	Total Weight in MT as per IS Code 3589	Less weight provided in MT	Tender percent below	Rate of steel as per USR and rate quoted	Difference (amount in ₹)
ND Dn. 25 Narmada Nagar Group MIP	450	7,105	3	4	238.2198	318.327548	80.108	0.194	63,270.80	50,68,481
	500	7,724	3	5	287.5582	481.169339	193.611	0.194	63,270.80	1,22,49,932
	600	1,815	3.5	5	94.58369	135.455395	40.872	0.194	63,270.80	25,85,985
	700	20,500	4	5.8	1,424.232	2,070.41691	646.185	0.194	63,270.80	4,08,84,636
	900	10,405	4.5	7.1	1,044.858	1,653.29327	608.435	0.194	63,270.80	3,84,96,186
	1000	2,170	5	8	269.0234	431.722368	162.699	0.194	63,270.80	1,02,94,094
	1200	3,140	6	8.8	560.5605	824.064241	263.504	0.194	63,270.80	1,66,72,092
	1400	795	7	10	193.1762	276.554379	83.378	0.194	63,270.80	52,75,404
	1500	745	7.5	12.5	207.8113	347.500926	139.690	0.194	63,270.80	88,38,274
	1000	28,229.7	5	8.8	3,499.747	6,182.84425	2,683.097	4.195	58,299.70	15,64,23,765
	400	37,027	3	4	1,104.432	1,476.23052	371.799	4.195	58,299.70	2,16,75,742
	450	12,241	3	4	410.422	548.43737	138.015	4.195	58,299.70	80,46,255
	500	13,336	3	5	496.4884	830.770883	334.282	4.195	58,299.70	1,94,88,568
	600	48,156.64	3	5	2,149.26	3,593.98164	1,444.722	4.195	58,299.70	8,42,26,838
	700	23,103.93	4	5.8	1,605.14	2,333.40329	728.263	4.195	58,299.70	4,24,57,531
800	25,160.31	4	7.1	1,996.302	3,557.09924	1,560.797	4.195	58,299.70	9,09,94,011	
900	4,372.5	4	8	390.079	783.609967	393.531	4.195	58,299.70	2,29,42,737	
1000	1,688	5	8	209.268	335.828275	126.560	4.195	58,299.70	73,78,426	
1000	22,827.5	6	8.8	3,399.397	4,999.65912	1,600.262	4.195	58,299.70	9,32,94,802	
1100	7,776.28	5	8.8	1,059.982	1,871.98376	812.002	4.195	58,299.70	4,73,39,459	
1200	10,184.5	6	10	1,818.162	3,040.32059	1,222.159	4.195	58,299.70	7,12,51,479	
1300	3,437	6	10	664.4591	1,110.82367	446.365	4.195	58,299.70	2,60,22,921	
1400	42,591.51	7	10	10,349.26	14,816.1869	4,466.927	4.195	58,299.70	26,04,20,498	
1400	4,624	7	10	1,123.581	1,608.53767	484.957	4.195	58,299.70	2,82,72,828	
1500	8,187	7	12.5	2,130.74	3,818.77864	1,688.039	4.195	58,299.70	9,84,12,146	
1500	2,521	9	12.5	844.693	1,175.90582	331.213	4.195	58,299.70	1,93,09,608	
1600	1,420	7	14.2	394.091	803.023638	408.933	4.195	58,299.70	2,38,40,650	
2500	1,198	11	20	816.3765	1,489.64112	673.265	4.195	58,299.70	3,92,51,125	
2700	1,992	12	20	1,599.391	2,673.51442	1,074.123	4.195	58,299.70	6,26,21,073	
2700	38,257	12	20	30,716.81	51,345.7035	20,628.894	4.195	58,299.70	1,20,26,58,302	
3000	53,699.5	13	20	51,892.79	80,020.5401	28,127.750	4.195	58,299.70	1,63,98,39,393	
3000	7,839.65	16	20	9,333.452	11,682.288	2,348.836	4.195	58,299.70	13,69,36,434	
3000	281	18	20	376.6104	418.733354	42.123	4.195	58,299.70	24,55,756	

Name of MIP/ Name of Division	Inner diameter in mm	Length of pipe in meter	Thickness in mm	Thickness to be provided as per IS 3589 in mm	Actual Weight in MT Provided	Total Weight in MT as per IS Code 3589	Less weight provided in MT	Tender percent below	Rate of steel as per USR and rate quoted	Difference (amount in ₹)
ND Dn. 12 Rajpur Pati	800	2,710	7	7.1	377.6897	383.132757	5.443	10.62	50,742.36	2,76,194
	1000	5,560	7	8.8	966.9335	1,217.74635	250.813	10.62	50,742.36	1,27,26,836
	1200	285	9	10	76.5082	85.0794214	8.571	10.62	50,742.36	4,34,924
ND Dn. 16 Kukshi Alirajpur	400	60,316	3.15	4	1,889.749	2,404.74033	514.991	4.08	58,439.75	3,00,95,965
	450	16,102	3.15	4	567.0569	721.422967	154.366	4.08	58,439.75	90,21,114
	500	37,513	3.15	5	1,466.845	2,336.88573	870.041	4.08	58,439.75	5,08,44,963
	600	21,368	3.15	5	1,001.599	1,594.71673	593.118	4.08	58,439.75	3,46,61,652
	700	23,053	4	5.8	1,601.601	2,328.25956	726.659	4.08	58,439.75	4,24,65,745
	750	1,634	4	7.1	121.5844	216.699518	95.115	4.08	58,439.75	55,58,504
	800	12,760	4	7.1	1,012.421	1,803.97564	791.555	4.08	58,439.75	4,62,58,255
	900	8,033	5	8	896.7898	1,439.62009	542.830	4.08	58,439.75	3,17,22,866
	900	121	6	8	16.22778	21.6848041	5.457	4.08	58,439.75	3,18,907
	1000	23,512	5	8.8	2,914.875	5,149.57771	2,234.703	4.08	58,439.75	13,05,95,468
ND Dn. 13 Khandwa Chhaigaon makhhan	1100	6,397	6	8.8	1,047.314	1,539.94971	492.636	4.08	58,439.75	2,87,89,508
	1200	4,837	7	10	1,008.267	1,443.96197	435.695	4.08	58,439.75	2,54,61,905
	1300	5,398	8	10	1,393.558	1,744.61047	351.052	4.08	58,439.75	2,05,15,419
	1400	5,181	8	12.5	1,439.795	2,256.86904	817.074	4.08	58,439.75	4,77,49,603
	1500	2,173	9	12.5	728.0912	1,013.58324	285.492	4.08	58,439.75	1,66,84,083
	1600	1,071	9	14.2	382.6329	605.660786	223.028	4.08	58,439.75	1,30,33,694
	1800	7,010	10	14.2	3,130.336	4,455.39099	1,325.055	4.08	58,439.75	7,74,35,882
	1860	15,453	10	16	7,129.33	11,443.5275	4,314.198	4.08	58,439.75	25,21,20,623
	1900	1,991	11	16	1,032.569	1,505.84768	473.279	4.08	58,439.75	2,76,58,288
	2770	9,773	16	20	10,747.89	13,454.154	2,706.264	4.08	58,439.75	15,81,53,392
ND Dn. 13 Khandwa Chhaigaon makhhan	1300	176	7	10	39.72653	56.8824457	17.156	5.31	56,950.59	9,77,040
	2310	8,804	12	17.5	6,052.263	8,847.12309	2,794.860	5.31	56,950.59	15,91,68,931
	2440	5,512	12	17.5	4,001.338	5,848.37324	1,847.035	5.31	56,950.59	10,51,89,747
ND Dn. 23, Bhopal Chhipaner	2760	3,000	16	20	3,287.419	4,115.19429	827.775	5.31	56,950.59	4,71,42,291
	2760	1,700	14	20	1,628.837	2,331.94343	703.106	5.31	56,950.59	4,00,42,326
	700	8,700	4	5.8	604.4303	878.664738	274.234	12.086	49,091.48	1,34,62,574
	800	7,889	5	7.1	783.3974	1,115.32632	331.929	12.086	49,091.48	1,62,94,882
	900	4,212	5	8	470.2202	754.846239	284.626	12.086	49,091.48	1,39,72,714
	1000	10,045	6	8	1,495.869	1,998.45677	502.588	12.086	49,091.48	2,46,72,777
	1100	11,737	6	8.8	1,921.577	2,825.44782	903.871	12.086	49,091.48	4,43,72,356
1200	18,093	7	10	3,771.466	5,401.1999	1,629.734	12.086	49,091.48	8,00,06,049	

Name of MIP/ Name of Division	Inner diameter in mm	Length of pipe in meter	Thickness in mm	Thickness to be provided as per IS 3589 in mm	Actual Weight in MT Provided	Total Weight in MT as per IS Code 3589	Less weight provided in MT	Tender percent below	Rate of steel as per USR and rate quoted	Difference (amount in ₹)
	1300	18,997	7	10	4,287.982	6,139.74898	1,851.767	12.086	49,091.48	9,09,05,982
	1400	11,926	8	12.5	3,314.223	5,195.02417	1,880.801	12.086	49,091.48	9,23,31,313
	1500	746	8	12.5	222.0365	347.967371	125.931	12.086	49,091.48	61,82,133
ND Dn. 25 Narmada	750	1,053.29	5	6.3	98.09779	123.81604	25.718	5.541	56,673.06	14,57,532
Nagar Harsood	1100	1,063.18	6	8.8	174.0634	255.939304	81.876	5.541	56,673.06	46,40,158
	1200	2,216	7	8.8	461.9228	581.568904	119.646	5.541	56,673.06	67,80,711
Total		13,70,136.28			3,63,738.758	5,54,032.560	1,90,293.804			10,74,33,38,825

Note: Amount has been calculated as per the rate provided in USR 2017

Appendix 2.7

(Referred to in paragraph 2.1.7.3)

Details of excess provision of Hard Rock in estimates and non-recording of measurements during execution

S. N.	Name of the MIP	Estimated quantity of hard rock in cum	Rates to be taken as per USR	Excavated Hard rock	Excess provision	Amount (in ₹)	Reply by the Division
		2	3	4	5 (2-4)	6=(3*5)	
1	Nagalwadi	8,12,336	147 (252-105)	86,815	7,25,521	10,66,51587	On being pointed out EE stated (March 2023) that total 86,815 cum HR excavated by the contractor but not used. Department has deducted amount from RA bill for non-submission of royalty slips.
2	NJPTS	3,70,819.75	147 (252-105)		Not recorded		EE replies that hard rock extracted during excavation are to be used by the construction agency as per the provision given in the contract, which is used in the same place. Royalty is not payable on the material obtained from excavation in the construction work.
3	Alirajpur	2,75,045	280		Not recorded		EE stated that some amount of the hard rocks obtained from the excavation of the pipe was used in the trench filling and the remaining amount has been used by the contractor in other required places as per agreement conditions.
4	Chhipaner	1,50,568	180 (280-100)	No HR excavated	1,50,568	2,71,02,240	While preparing the DPR of the project, the hard rock quantities were assessed on the basis of estimate as per preliminary survey. As no hard rock was found during excavation therefore question of recovery of royalty from the contractor does not arise.
5	Chhaigaommakhan	31,520	184 (284-100)	1608	29,912	55,03,808	EE ND Dn 13, Khandwa stated that the permission for blasting from the District Collector was taken for hard rock excavation for the construction of Pump House-1 (PH-1). During construction of PH-2 no hard rock was obtained and during construction of PH-1 hard rock quantity obtained was 1,608 cum. The royalty charges of hard rock as per rule will be recovered from next bill of agency.
6	Killod Group MIP	14,592.67	252		Not recorded		On being EE stated that project wise consumption statement of Hard Rock excavated, and recovery of royalty charges will be intimated the audit soon.
7	Kodwar Group MIP	7,200.99	252		Not recorded		On being EE stated that project wise consumption statement of Hard Rock excavated, and recovery of royalty charges will be intimated the audit soon.

S. N.	Name of the MIP	Estimated quantity of hard rock in cum	Rates to be taken as per USR	Excavated Hard rock	Excess provision	Amount (in ₹)	Reply by the Division
8	Bhurlai Group MIP	3,430.67	147(252-105)		Not recorded		On being EE stated that project wise consumption statement of Hard Rock excavated, and recovery of royalty charges will be intimated the audit soon.
9	Pamakhedi Group MIP	2,098.67	147(252-105)		Not recorded		On being EE stated that project wise consumption statement of Hard Rock excavated, and recovery of royalty charges will be intimated the audit soon.
10	Pipari	6,815	147(252-105)	33,782	(-) 26,967	-39,64,149	EE ND Dn 18 Khargone stated (March 2023) that excavated hard rock from different component of work including pump house excavation, Pipe laying etc is being used by the Contractor and royalty of same is being deducted from the running bill of the Contractor and excess hard rock is being stacked at site.
11	Rani Durgawati	1,382.99	147(252-105)		Not recorded (Nil)		Payment breakups and items have been sanctioned within the prescribed percentage of the amount to be paid in the prescribed item as per the contract. Accordingly, the payments have been made. No payment has been made in any item in excess of the prescribed percentage. The project was invited in a turn tender. In which design, technical items etc. are prepared and approved by the tenderer. As per the contract, DPR is used as a guidance for the tenderer. Work is not bound to be done as per DPR sanction.
12	Pati	9,830	147(252-105)	24,733	(-) 14,903	-21,90,741	EE ND Dn 12 Rajpur stated (September 2023) that as per hard rock register total quantity excavated was 6,183 cum accordingly ₹ 9,64,548 ¹ were to recover from the contractor, out of which ₹ 4,39,632 were recovered from the contractor and balance amount of ₹ 5,24,916 will be recovered from next running bill.
Total		16,85,640				Excess provision 13,31,02,745	

¹ 6183 cum*1.3*120= ₹ 9,64,548

Appendix-3.1 (a)

(Referred to in paragraph 3.1.4.1(a))

Statement showing under assessment of anticipated royalty due to consideration of incorrect quantity of mineral

(Amount in ₹)

S. N. Statement showing short levy of SD, RF and Cess due to under assessment of anticipated royalty due to consideration of incorrect quantity of minerals. Nature of Objection

Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/E xtension period	Name of minera l	Quantity of mineral cons ider ed for sta mp cum / tonne	Quan tity of mine ral was to be consi dered (in cum/ tonne)	Rate of roy alt y (Per cu m/ ton ne)	Anticip ated royalt y during entire lease period	Anticip ated royalt y consid ered for stamp duty	Under asseme nt of anticipat ed royalt y	SD (@ 1.25 % in case of minor and 2% in case of major mineral , col"10")	RF (75% of col"11"	Cess (10% of "col"11" which is applica ble on lease period 30 or above years)	Total	Nature of Objection
1	Chhat arpur MP06432021A1 1031093/07/12/2021, M/s Shreya Granite, 4.170 ha	03/12/2021 to 20/04/2027	Gitti (Minor)	1213760	1643633	120	197235960	145651200	51584760	644810	483608	0.00	1128418	Anticipated royalty for 4 years period was considered (Transfer case) instead of five year and five months.
2	Chhat arpur MP06432021A 1932974/02/11/2021, M/s Jay Bajrang Stone Crusher, 3.490 ha	10/10/2021 to 09/10/2031	Gitti (Minor)	160000	843276	120	101193120	19200000	81993120	1024914	768686	0.00	1793600	Average production of new mining plan was not considered

S. N. Statement showing short levy of SD, RF and Cess due to under assessment of anticipated royalty due to consideration of incorrect quantity of minerals. Nature of Objection

Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/ Extension period	Name of mineral	Quantity of mineral considered for stamp duty	Rate of royalty (Per cum/ tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	SD (@ 1.25 % in case of minor and 2% in case of major mineral)	RF (75% of col"11")	Cess (10% of "col"11" which is applicable on lease period 30 or above years)	Total	Nature of Objection	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
3	Chhatarpur MP046432020 A1338836/27/06/2020, M/s Chaitanya Traders, 1.840 ha	12/06/2020 to 15/03/2028	Gitti (Minor)	163650.75	661714	120	79405680	19638090	59767590	747095	560321	0.00	1307416	Anticipated royalty of One year and 11 months was considered instead of seven year and nine months (Transfer case).
4	Chhatarpur MP06432021A 1976930/23/11/2021, Bandhwesh Pratap Singh, 3.850 ha	24/01/2021 to 23/01/2031	Gitti (Minor)	363240	408645	120	49037400	43588800	5448600	68108	51081	0.00	119189	Correct average production not considered
5	Chhatarpur MP06432022A 1215266/02/03/2022, M/s ASR Enterprises, 3.00 ha	25/02/2022 to 24/02/2032	Gitti (Minor)	220027	440054	120	52806480	22002700	30803780	385047	288785	0.00	673832	Quantity of five years was considered instead of ten years mining period.

S. N. Statement showing short levy of SD, RF and Cess due to under assessment of anticipated royalty due to consideration of incorrect quantity of minerals. Nature of Objection

Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/E xtension period	Name of mineral	Quantity of mineral considered for stamp (in cum / tonne)	Quantity of mineral was to be considered (in cum/ tonne)	Rate of royalty (Per cum/ tonne)	Anticipated royalty during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	SD (@ 1.25 % in case of minor and 2% in case of major mineral , "10")	RF (75% of "11")	Cess (10% of "11" which is applicable on lease period 30 or above years)	Total	Nature of Objection
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
6	Chhatarpur MP06432021A 1805899/21/09/ 2021, Shri Vinayak Shrivastava 4.00 ha	12/06/2019 to 11/06/2029	Gitti (Minor)	102600	136800	120	16416000	12312000	4104000	51300	38475	0.00	89775	Correct average annual production was not considered
7	Chhatarpur MP06432021A 1805905/21/09/ 2021, Shri Vinayak Shrivastava 4.00 ha	05/12/2018 to 04/12/2028	Gitti (Minor)	127840	223734	120	26848080	15340800	11507280	143841	107881	0.00	251722	
8	Chhatarpur MP06432021A 1805888/21/09/ 2021, Sanjay Singh Rajput, 2.00 ha	00/12/2019 to 05/12/2029	Gitti (Minor)	80670	107560	120	12907200	9680400	3226800	40335	30251	0.00	70586	

S. N. Statement showing short levy of SD, RF and Cess due to under assessment of anticipated royalty due to consideration of incorrect quantity of minerals. Nature of Objection

Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/ Extension period	Name of mineral	Quantity of mineral considered for stamp duty (in cum/ tonne)	Quantity of mineral was to be considered (in cum/ tonne)	Rate of royalty (Per cum/ tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	SD (@ 1.25 % in case of minor and 2% in case of major mineral)	RF (75% of col"11 "	Cess (10% of "col"11 " which is applicable on lease period 30 or above years)	Total	Nature of Objection
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
9	Chhatarpur MP06432021A 1621617/26/07/2021, Gunjan Minerals, 2.00 ha	03/03/2020 to 20/08/2027	Gitti (Minor)	101457.83	124385	120	14926200	12174940	2751260	34391	25793	0.00	60184	Anticipated royalty of Six year and one month considered instead of seven year and five and half months. (Transfer case)
10	Chhindwara MP078202022 A1801144/29/07/2022, Bhupesh Ratiram Bawankude, 3.45 ha	07/03/2022 to 06/03/2032	Gitti (Minor)	125000	250000	120	30000000	15000000	15000000	187500	140625	0.00	328125	Average annual production of minerals was not considered
11	Chhindwara MP078202022 A1452380/29/04/2022, Vidhan Rakesh Sharma 5.639 ha	17/10/2022 to 16/10/2052	Dolomite (31-Minor)	3000000	3145830	100	314583000	300000000	14583000	182288	136716	18229	337233	

S. N. Statement showing short levy of SD, RF and Cess due to under assessment of anticipated royalty due to consideration of incorrect quantity of minerals. Nature of Objection

S. N.	Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/E xtension period	Name of mineral	Quantity of mineral considered for stamp (in cum / tonne)	Quantity of mineral was to be considered (in cum/ tonne)	Rate of royalty (Per cum/ tonne)	Anticipated royalty during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	Leviable			Nature of Objection
											SD (@ 1.25 % in case of minor and 2% in case of major mineral)	RF (75% of col"11"	Cess (10% of col"11" which is applicable on lease period 30 or above years)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
12	Chhinda dwara 1043238/13/01/2022, Megha Minerals, (Change of Ownership) 10.00 ha	MP078202022A 11/01/2022 to 08/09/2028	Dolomite (31-Minor)	1891701	2478639	100	247863900	189170100	58693800	733673	550255	73367	1357295	Average annual production of mineral, limited to total mineable reserved quantity for remaining period of lease was not considered
13	Dewas 11000559/03/10/2022, Harsiddhi Stone Crusher (Transferred by Karan Bhatia) 2.25 ha	MP108942022A 09/09/2022 to 08/19/09/2028	Gitti (Minor)	105000	108000	120	12960000	12600000	360000	4500	3375	0.00	7875	Average annual production of mineral for remaining period of lease was not considered (Transfer of lease)

S. N. Statement showing short levy of SD, RF and Cess due to under assessment of anticipated royalty due to consideration of incorrect quantity of minerals. Nature of Objection

Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/ Extension period	Name of mineral	Quantity of mineral considered for stamp cum / tonne)	Rate of royalty (Per cum/ tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	SD (@ 1.25 % in case of minor and 2% in case of major mineral)	RF (75% of col"11")	Cess (10% of "col"11" which is applicable on lease period 30 or above years)	Total	Nature of Objection
14	Dhar MP119042021A 1095580/29/01/2021 02L, M/s Satguru Cement Pvt. Ltd., 95.00 ha	25/01/2021 to 24/01/2027	Limestone (Major)	3328319	80	426024800	26265520	159759280	3195186	2396390	319519	5911095	Average annual production of minerals was not considered for calculation of anticipated royalty payable during entire lease period, Further mineable reserve was calculated on lesser area (i.e. 44.1842 out of 95.00 ha of lease area)
15	Jabalpur MP182542022 A1514108/ 19/05/2022, M/s MKS Engineering Pvt. Ltd., 3.50 ha	21/04/2022 to 20/04/2023	Gitti & Murrum (Minor)	3328319	80	426024800	26265520	159759280	3195186	2396390	319519	5911095	Average production of first five-year mining plan not considered for Gitti and three years for Murrum.

S. N. Statement showing short levy of SD, RF and Cess due to under assessment of anticipated royalty due to consideration of incorrect quantity of minerals. Nature of Objection

Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/E xtension period	Name of mineral	Quantity of mineral considered for stamp (in cum / tonne)	Quantity of mineral was to be considered (in cum/ tonne)	Rate of royalty (Per cum/ tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	Leviable				Total	Nature of Objection
										SD (@ 1.25 % in case of minor and 2% in case of major mineral , col"10")	RF (75% of col"11")	Cess (10% of "11" which is applicable on lease period 30 or above years)			
1	2	3	4	5	6	7	8	9	10	11	12	13	14		
16	Neem uch MP279462021 A1527180/05/07/2021, Darbar & Darbar, 1.420 ha	01/07/2021 to 30/06/2031	Gitti (Minor)	NA	97392	120	11687040	2000000	9687040	121088	90816	0.00	211904	Amount of dead rent, instead of anticipated royalty was considered for stamps	
17	Neem uch MP279462021 A1693807/13/08/2021, Moinuddin Chhipa, 4.00 ha	02/07/2021 to 01/07/2031	Gitti (Minor)	NA	300000	120	36000000	4000000	32000000	400000	300000	0.00	700000		
18	Neem uch MP279462021 A1532439/05/07/2021, Vakeel Banjara, 4.00 ha	25/06/2021 to 24/06/2031	Gitti (Minor)	NA	200000	120	24000000	4000000	20000000	250000	187500	0.00	437500		
19	Neem uch MP279462020 A1830416/10/12/2020, Bhagwat Singh Hada, 4.00 ha	07/12/2020 to 06/12/2030	Gitti (Minor)	NA	300000	120	36000000	4000000	32000000	400000	300000	0.00	700000		

S. N. Statement showing short levy of SD, RF and Cess due to under assessment of anticipated royalty due to consideration of incorrect quantity of minerals. Nature of Objection

Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/ Extension period	Name of mineral	Quantity of mineral considered for stamp cum / tonne)	Rate of royalty (Per cum/ tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	SD (@ 1.25 % in case of minor and 2% in case of major mineral , '10")	RF (75% of col"11 ")	Cess (10% of "col" 11" which is applicable on lease period 30 or above years)	Total	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
20	Neem uch MP279462020 A1864375/22/1 2/2020, Gotu Lal Gurjar, 2.00 ha	21/12/2020 0 to 20/12/203 0	Gitti (Minor)	NA	100000	120	12000000	2000000	10000000	125000	93750	0.00	218750
21	Neem uch MP279462020 A1809405/03/1 2/2020, Machubala Pattidar, 1.03 ha	02/12/2020 0 to 01/12/203 0	Gitti (Minor)	NA	100000	120	12000000	2000000	10000000	125000	93750	0.00	218750
22	Neem uch MP279462020 A1823686/08/1 2/2020, Moinuddin Chhipa, 4.00 ha	07/12/2020 0 to 06/12/203 0	Gitti (Minor)	NA	300000	120	36000000	4000000	32000000	400000	300000	0.00	700000

S. N. Statement showing short levy of SD, RF and Cess due to under assessment of anticipated royalty due to consideration of incorrect quantity of minerals. Nature of Objection

Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/E xtension period	Name of mineral	Quantity of mineral considered for stamp (in cum / tonne)	Quantity of mineral was to be considered (in cum/ tonne)	Rate of royalty (Per cum/ tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	Leviabale			
										SD (@ 1.25 % in case of minor and 2% in case of major mineral , 'col"10")	RF (75% of col"11")	Cess (10% of col"11" which is applica ble on lease period 30 or above years)	Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14
23	Neem uch	MP279462020 A1848209/16/12/2020, M/s Balaji Mines and Minerals, 4.00 ha	Gitti (Minor)	NA	300000	120	36000000	4000000	32000000	400000	300000	0.00	700000
	Neem uch	MP279462020 A1864025/22/12/2020, Rajmal Banjara, 2.00 ha	Gitti (Minor)	NA	200000	120	24000000	2000000	22000000	275000	206250	0.00	481250
25	Neem uch	MP279462022 A1541386/25/05/2022, Manohar Lal Anjana, 1.00 ha	Gitti (Minor)	NA	200000	120	24000000	2400000	21600000	270000	202500	0.00	472500

Amount of one-year anticipated royalty was considered for Stamps, instead of ten years lease period amount

S. N. Statement showing short levy of SD, RF and Cess due to under assessment of anticipated royalty due to consideration of incorrect quantity of minerals. Nature of Objection

Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/ Extension period	Name of mineral	Quantity of mineral considered for stamp duty	Rate of royalty (Per cum/tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	SD (@ 1.25 % in case of minor and 2% in case of major mineral)	RF (75% of col"11")	Cess (10% of "col"11" which is applicable on lease period 30 or above years)	Total	Nature of Objection
26	Neemuch MP279462022 A1893622/31/08/2022, Madhubala Pattidar, 1.00 ha	31/08/2022 to 30/08/2023	Gritti (Minor)	80000	120	9600000	960000	8640000	108000	81000	0.00	189000	
27	Satna MP348622021A 1310333/ 26/03/2021, AAA Resources Pvt. Ltd., 266.302 ha	28/01/2021 to 27/01/2021	Limestone (Major)	33958106	80	2716648480	2444983600	271664880	5433298	4074974	543330	10051602	Mineable quantity considered after reducing of qty of mining loss
28	Satna MP348622022A 1593109/ 03/06/2022,	02/09/2013 to 01/09/2024	Bauxite (Major)	22379	192.75	116627243	3558261	113068982	2261380	1696035	226138	4183553	Quantity of 0.0395-hectare area was considered for stamps.

S. N. Statement showing short levy of SD, RF and Cess due to under assessment of anticipated royalty due to consideration of incorrect quantity of minerals. Nature of Objection

Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/E xtension period	Name of mineral	Quantity of mineral considered for stamp (in cum / tonne)	Quantity of royalty (Per cu m/ tonne)	Rate of royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	Leviable	Total	Nature of Objection			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
				Quantity of mineral considered for stamp (in cum / tonne)	Quantity of royalty (Per cu m/ tonne)	Rate of royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	SD (@ 1.25 % in case of minor and 2% in case of major mineral , col"10")	RF (75% of col"11")	Cess (10% of "col" 11" which is applicable on lease period 30 or above years)			
	M/s Rakesh Agencies, 5.10 ha		Laterite (31-Minor)	15762	426180	80	34094400	1260960	32833440	656669	492502	65667	1214838	instead of area 5.101 hectare.
29	Satna MP348622022A 1770751/ 21/07/2022, M/s SNS Minerals Pvt. Ltd., 4.047 ha	22/12/2021 to 21/12/2031	Limestone (Major)	305163	502910	80	40232800	24413040	15819760	316395	237296	31640	585331	Quantity of 0.1162-hectare area was considered for stamps instead of area 4.047 hectare.
30	Satna MP348622022A 1593127/03/09/2022, M/s Madhya Minerals Supply Company, 7.41 ha	01/10/2005 to 30/09/2035	Bauxite (Major)	26295	233550	192.75	45016763	4180905	40835858	816717	612538	81672	1510927	Quantity of 0.0363-hectare area was considered for stamps instead of area 7.41 hectare

S. N. Statement showing short levy of SD, RF and Cess due to under assessment of anticipated royalty due to consideration of incorrect quantity of minerals. Nature of Objection

Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/Extension period	Name of mineral	Quantity of mineral considered for stamp duty (in cum / tonne)	Rate of royalty (Per cum/tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	SD (@ 1.25 % in case of minor and 2% in case of major mineral)	RF (75% of col"11")	Cess (10% of "col"11" which is applicable on lease period 30 or above years)	Total	Nature of Objection	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
31	Satna MP348622022A 1593104 /03/06/2022, M/s Rakesh Agencies, 16.187 ha	19/08/2008 to 18/08/2028	Bauxite	5616	58328	192.75	11242722	892944	10349778	206996	155247	20700	382943	Lesser quantity considered for stamps.
32	Satna MP348622022A 1593146/ 03/06/2022, M/s Rakesh Agencies, 10.76 ha	28/03/2003 to 27/03/2023	Bauxite	47634	295409	192.75	56940085	7573806	49366279	987326	740495	98733	1826534	Quantity of 0.05143-hectare area was considered for stamps instead of 10.76 hectare.

S. N. Statement showing short levy of SD, RF and Cess due to under assessment of anticipated royalty due to consideration of incorrect quantity of minerals. Nature of Objection

Name of DMO	Registration no. and date of registration/ lessee, lease area	Lease period/E xtension period	Name of mineral	Quantity of mineral considered for stamp (in cum / tonne)	Rate of royalty (Per cum/ tonne)	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	Leviable						
								SD (@ 1.25 % in case of minor and 2% in case of major mineral , col"10")	RF (75% of col"11 "	Cess (10% of "col 11" which is applica ble on lease period 30 or above years)	Total			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Total-32 Cases & 7 DMOs								4,93,35,68,773	3,62,39,46,886	1,30,96,21,887	2,18,45,563	1,63,84,174	15,51,675	3,97,81,412

Appendix-3.1 (b)

(Referred to in paragraph 3.1.4.1(b))

Short levy of SD, RF and Cess due to under assessment of anticipated royalty due to consideration of incorrect quantity of minerals

S. N.	Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/Extension period	Name of mineral	Quantity of mineral considered for stamp duty (in cum/tonne)	Quantity of mineral to be considered (in cum/tonne)	Rate of royalty (per cum/tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	Leviable	Nature of Object	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
										SD (1.25% in case of minor and 2% in case of major mineral)	RF (75% of col"1" if lease period is 30 or above years)	Cess (10% of col"1" if lease period is 30 or above years)	Total
1	Betul	MP039742021A1047243/1 5/01/2021, Nirmal Singh Saluja, 1.00 ha	24/12/2020 to 23/12/2030	Gitti (Minor)	74367	92420	120	11090400	8924040	2166360	27080	20310	47390
2	Betul	MP039742022A1403495/1 8/04/2022, Rajesh Ray, 1.1540 ha	12/04/2022 to 11/04/2032	Gitti (Minor)	65414	90160	120	10819200	7849680	2969520	37119	27839	64958
3	Betul	MP039742022A1161957/1 6/02/2022, Mahendra Kumar Malviya, 6.433 ha	09/02/2022 to 08/02/2032	Gitti (Minor)	439317	729474	120	87536880	52718040	34818840	435236	326427	761663

S. N.	Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/Extension period	Name of mineral	Quantity of mineral considered for stamp (in cum/tonne)	Quantity of mineral was to be considered (in cum/tonne)	Rate of royalty (per cum/tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment anticipated royalty	Leviability			Nature of Object	
											SD (1.25% in case of minor and 2% in case of major mineral)	RF (75% of col"1"	Cess (10% of col"1" if lease period is 30 or above years)		Total
1	2	3	4	5	6	7	8	9	10	11	12	13	14		
4	Betul	MP039742023A11560277/06/03/2023, Purvansh Tiwari, 1.00 ha	27/02/2023 to 26/02/2033	Gitti (Minor)	53158	56060	120	6727200	6378960	348240	4353	3265	0.00	7618	mining plan quantity, instead of first five-year mining plan quantity (limited to reserve qty. wherever applicable)
5	Betul	MP039742020A1246743/01/06/2020, M/s Tirupati Balaji Associates, 1.00 ha	20/03/2020 to 19/03/2030	Gitti (Minor)	43453.04	63464.8	120	7615776	5214365	2401411	30018	22514	0.00	52532	
6	Betul	MP039742023A11595160/16/03/2023, Vijay Raghuvanshi, 1.950 ha	14/03/2023 to 13/03/2033	Gitti (Minor)	192326	250000	120	30000000	23079120	6920880	86511	64883	0.00	151394	
7	Betul	MP039742020A1911932/31/12/2020, Sharika Bhawsar, 2.00 ha	29/12/2020 to 28/12/2030	Gitti (Minor)	152266	206980	120	24837600	18271920	6565680	82071	61553	0.00	143624	

S. N.	Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/Extension period	Name of mineral	Quantity of mineral considered for stamp (in cum/tonne)	Quantity of mineral was to be considered (in cum/tonne)	Rate of royalty (per cum/tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	SD (1.25% in case of minor and 2% in case of major mineral)	RF (75% of col"11")	Cess (10% of col"11" if lease period is 30 or above years)	Total	Nature of Object
1	2	3	4	5	6	7	8	9	10	11	12	13	14		
8	Betul	MP039742021A1114196/0 3/02/2021, Pragya Kaul, 1.00 ha	19/01/2021 to 18/01/2031	Gitti (Minor)	49010	66850	120	8022000	5881200	2140800	26760	20070	0.00	46830	
9	Betul	MP039742020A1256259/0 4/06/2020, Satyendra Mohan Saxena, 1.00 ha	20/03/2019 to 19/03/2029	Gitti (Minor)	50176	81930	120	9831600	6021120	3810480	47631	35723	0.00	83354	
10	Betul	MP039742021A1083260/2 5/01/2021, M/s Ankur Constructions, 2.00 ha	13/01/2021 to 12/01/2031	Gitti (Minor)	149428	202670	120	24320400	17931360	6389040	79863	59897	0.00	139760	
11	Betul	MP039742021A1807014/2 1/09/2021, Devendra Malviya, 2.906 ha	16/09/2021 to 15/09/2031	Gitti (Minor)	153580	197700	120	23724000	18429600	5294400	66180	49635	0.00	115815	

S. N.	Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/Extension period	Name of mineral	Quantity of mineral considered for stamp (in cum/ tonne)	Quantity of mineral was to be considered (in cum/ tonne)	Rate of royalty (per cum/ tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessed anticipated royalty	SD (1.25% in case of minor and 2% in case of major mineral col"10")	RF (75% of col"11")	Cess of col"11 if lease period is 30 or above years)	Total	Nature of Objecti on
1	2	3	4	5	6	7	8	9	10	11	12	13	14		
12	Betul	MP039742023A11415755/ 30/01/2023, Meera Bai Bodkhe, 1.00 ha	27/01/2023 to 26/01/2033	Gitti (Mino r)	48374	56204	120	6744480	5804880	939600	11745	8809	0.00	20534	
13	Betul	MP039742020A1303137/1 9/06/2020, Jeevan Parte, 1.00 ha	18/06/2020 to 17/06/2030	Gitti (Mino r)	35817	39696	120	4763520	4298040	465480	5819	4364	0.00	10183	
14	Betul	MP039742020A1290406/ 17/06/2020, Manoj Kumar Tyagi, 1.296 ha	15/06/2020 to 14/06/2030	Gitti (Mino r)	80207	123986	120	14878320	9624840	5253480	65669	49252	0.00	114921	
15	Betul	MP039742020A1286849/ 15/06/2020, Manju Agrawal, 1.00 ha	12/06/2020 to 11/06/2030	Gitti (Mino r)	36367	51982	120	6237840	4364040	1873800	23423	17567	0.00	40990	

S. N.	Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/Extension period	Name of mineral	Quantity of mineral considered for stamp (in cum/tonne)	Quantity of mineral was to be considered (in cum/tonne)	Rate of royalty (per cum/tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	Leviability			Nature of Object
											SD (1.25% in case of minor and 2% in case of major mineral)	RF (75% of col"11")	Cess (10% of col"11" if lease period is 30 or above years)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
16	Betul	MP039742021A1549532/ 08/07/2021, Amit Chandak, 2.00 ha	27/04/2021 to 26/04/2031	Gitti (Minor)	82530	86623	120	10394760	9903600	491160	6140	4605	0.00	10745
17	Betul	MP039742023A11670691/ 30/03/2023, Prem Lata Agrwal, 1.522 ha	14/03/2023 to 13/03/2033	Gitti (Minor)	121682	129978	120	15597360	14601840	995520	12444	9333	0.00	21777

S. N.	Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/Extension period	Name of mineral	Quantity of mineral considered for stamp (in cum/tonne)	Quantity of mineral was to be considered (in cum/tonne)	Rate of royalty (per cum/tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment anticipated royalty	Leviable	Nature of Object	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
										SD (1.25% in case of minor and 2% in case of major mineral)	RF (75% of col"1" if lease period is 30 or above years)	Total	
18	Chhatar pur	MP06432020A1418307/22/07/2020, Shivom Granite, 1.425 ha	26/06/2020 to 06/04/2026	Gitti (Minor)	92530	257601	120	30912120	11103600	19808520.00	247607	185705	433312
19	Chhatar pur	MP06432021A1587356/16/07/2021, Jeet Singh Bundela, 2.00 ha	01/04/2021 to 31/03/2026	Gitti (Minor) Trade Quarry	NA	336620	120	29009400	2503440	26505960	331325	248494	579819

S. N.	Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/Extension period	Name of mineral	Quantity of mineral considered for stamp (in cum/tonne)	Quantity of mineral was to be considered (in cum/tonne)	Rate of royalty (per cum/tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	Leviable	Nature of Object	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
											SD (1.25% in case of minor and 2% in case of major mineral col"10")	Cess (10% of col"11 if lease period is 30 or above years)	Total
20	Dewas	MP108942022A1369189/ 04/04/2022, Vijendra Tebe, 2.00 ha	30/03/2022 to 29/03/2032	Gitti (Minor)	80000	137936	120	16552320	9600000	6952320	86904	65178	152082
												0.00	Average production of first five-year mining plan not considered

S. N.	Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/Extension period	Name of mineral	Quantity of mineral considered for stamp (in cum/tonne)	Quantity of mineral was to be considered (in cum/tonne)	Rate of royalty (per cum/tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessed anticipated royalty	Leviable	Nature of Objecti on	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
21	Dhar	MP119042021A1095536/ 29/01/2021, Satguru Cement Pvt. Ltd., 14.424 ha	25/01/2021 to 24/01/2071 e	Limestone (Major)	832206.25	1008642	80	80691360	66576500	14114860	282297	SD (1.25% in case of minor and 2% in case of major mineral col"10") RF (75% of col"10") Cess (10% of col"10" if lease period is 30 or above years) Total	Average production of first five-year mining plan was not considered limited to mineable reserve
22	Gwalior	MP142592021A1817221/ 23/09/2021, Harendra Singh Bhadauriya, 1.450 ha	28/06/2021 to 27/06/2031	Gitti (Minor)	375920	398463	120	47815560	45110400	2705160	33815	25361	59176

S. N.	Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/Extension period	Name of mineral	Quantity of mineral considered for stamp (in cum/tonne)	Quantity of mineral was to be considered (in cum/tonne)	Rate of royalty (per cum/tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	Leviable	Nature of Object	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
											SD (1.25% in case of minor and 2% in case of major mineral al col"10")	Cess (10% of col"10" if lease period is 30 or above years)	Total
23	Gwalior	MP142582020A11881061/ 24/12/2020, Amarnath Sharma, 7.818 ha	01/12/2020 to 30/11/2030	Gitti (Minor)	2108079	2110400	120	253248000	252969480	278520	3482	2612	6094

calculate as per average production of first 5 and second five year's mining plan quantity instead of first five-year mining plan quantity

S. N.	Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/Extension period	Name of mineral	Quantity of mineral considered for stamp (in cum/tonne)	Quantity of mineral was to be considered (in cum/tonne)	Rate of royalty (per cum/tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment anticipated royalty	Leviability	Nature of Object	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
										SD (1.25% in case of minor and 2% in case of major mineral)	RF (75% of col"10" if lease period is 30 or above years)	Cess (10% of col"10" if lease period is 30 or above years)	Total
24	Jabalpur	MP182552022A1505689/1 7/05/2022, Bhaseen Real Estate Pvt. Ltd., 2.89 ha	21/06/2021 to 20/06/2026	Gitti (Minor)	-	307680	120	36921600	9572520	27349080	341864	256398	598262
													Average production of first five-year mining plan was not considered
25	Jabalpur	MP182552022A1507515/1 7/05/2022, Bhaseen Real Estate Pvt. Ltd., 1.98 ha	09/11/2020 to 08/11/2025	Gitti (Minor)	-	258340	120	31008000	8481960	22518840	281486	211115	492601
													Average production of first five-year mining plan was not considered for stamp duty.

S. N.	Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/Extension period	Name of mineral	Quantity of mineral considered for stamp (in cum/tonne)	Quantity of mineral was to be considered (in cum/tonne)	Rate of royalty (per cum/tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	Leviable	Nature of Object		
											SD (1.25% in case of minor and 2% in case of major miner al col"10")	RF (75% of col"11")	Cess (10% of col"11 if lease period is 30 or above years)	Tot al
											11	12	13	14
26	Rajgarh	MP309852020A1538471/ 02/09/2020, Sunil Kumar Jha, 1.00 ha	31/08/2020 to 30/08/2030	Gitti (Minor)	47092	61258	120	7350960	5651040	1699920	21249	15937	0.00	37186
27	Rajgarh	MP309852020A1538461/ 02/09/2020, Deepak Kumar Jha, 1.00 ha	31/08/2020 to 30/08/2030	Gitti (Minor)	47023	51934	120	6232080	5642760	589320	7367	5525	0.00	12892
28	Rajgarh	MP309852020A1616081/ 29/09/2020, Ramesh Kalmoriya, 1.00 ha	25/08/2020 to 24/08/2030	Gitti (Minor)	58500	60073	120	7208760	7020000	188760	2360	1770	0.00	4130

S. N.	Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/Extension period	Name of mineral	Quantity of mineral considered for stamp (in cum/tonne)	Quantity of mineral was to be considered (in cum/tonne)	Rate of royalty (per cum/tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment anticipated royalty	Leviable	Nature of Object	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
										SD (1.25% of case of minor and 2% in case of major mineral)	RF (75% of col"11")	Cess (10% of col"11" if lease period is 30 or above years)	Total
29	Rajgarh	MP309852020A1819544/ 07/12/2020, Anand A Sharma, 2.00 ha	03/12/2020 to 02/12/2030	Gitti (Minor)	85865	148770	120	17852400	10303800	7548600	94358	70769	165127
30	Gwalior	MP142592021A1012154/ 05/01/2021, Radha Rani Stone Industries, 1.820 ha	24/12/2020 to 23/12/2030	Gitti (Minor)	NA	436300	120	52356000	28419240	23936760	299210	224408	523618
31	Gwalior	MP142592021A1817203/ 23/09/2021, Surendra Singh Parmar, 1.612 ha	28/06/2021 to 27/06/2031	Gitti (Minor)	NA	468881	120	56265720	53761920	2503800	31298	23474	54772

S. N.	Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/Extension period	Name of mineral	Quantity of mineral considered for stamp (in cum/tonne)	Quantity of mineral was to be considered (in cum/tonne)	Rate of royalty (per cum/tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	SD (1.25% in case of minor and 2% in case of major mineral)	RF (75% of col ¹)	Cess (10% of col ¹ if lease period is 30 or above years)	Total	Nature of Object
1	2	3	4	5	6	7	8	9	10	11	12	13	14		
32	Gwalior	MP142592021A1817214/ 23/09/2021, Kedar Singh Yadav, 1.470 ha	28/06/2021 to 27/06/2031	Gitti (Minor)	NA	320000	120	38400000	33055440	5344560	66807	50105	0.00	116912	producti on of first five-year mining plan (limited to mineable reserve quantity, wherever applicable)
33	Gwalior	MP142592020A1504296/ 22/08/2020, Girraj Singh Parmar (Transferred by Surendra Singh), 3.66 ha	19/08/2020 to 21/01/2029	Gitti (Minor)	NA	714330	120	85719600	60000000	25719600	321495	241121	0.00	562616	
34	Gwalior	MP142592021A1183033/ 22/02/2021, Ramnivas Sharma, 3.00 ha	23/04/2020 to 22/04/2030	Gitti (Minor)	NA	614660	120	73759200	57826200	15933000	199163	149372	0.00	348535	
35	Gwalior	MP142602022A1567823/ 30/05/2022, Nishar Khan, 1.00 ha	26/05/2022 to 25/05/2032	Flagstone (Minor)	NA	42780	350	14973000	2187500	12785500	159819	119864	0.00	279683	Premium amount was considered

S. N.	Name of DMO	Registration no. and date of registration/ Name of the lessee, lease area	Lease period/Extension period	Name of mineral	Quantity of mineral considered for stamp (in cum/tonne)	Quantity of mineral was to be considered (in cum/tonne)	Rate of royalty (per cum/tonne)	Anticipated royalty payable during entire lease period	Anticipated royalty considered for stamp duty	Under assessment of anticipated royalty	Leviable	Nature of Object		
											SD (1.25% in case of minor and 2% in case of major mineral col"10")	RF (75% of col"11")	Cess (10% of col"11 if lease period is 30 or above years)	Total
1		2	3	4	5	6	7	8	9	10	11	12	13	14
Total-36 Cases & 7 DMOs														
							1,24,24,34,265	91,43,40,895	32,80,93,370	44,15,280	33,11,461	83,761	78,10,502	

Appendix-3.2

(Referred to in paragraph 3.1.4.2)

Statement showing under assessment of anticipated royalty due to application of incorrect rate of royalty

S.N	Name of DMO	Registration no. and date of lease document, Name of the Lessee, Village, Area	Lease period	Name of mineral	Quantity of mineral considered (in cum/tonne)	Rate of royalty Considered (in cum/tonne)	Anticipated royalty considered for Stamps	Applicable rate of royalty (in cum/tonne)	Considerable anticipated royalty for Stamps	Under assessment of anticipated royalty	(Amount in ₹)		
											SD	RF	Cesses
1	Balaghat	MP011672023A12224340/04/08/2023, Hindustan Copper Limited, Malajkhand, 479.90 ha	28/08/1973 to 27/08/2023, (28/08/2023 to 27/08/2023)	Copper (Major)	60000000	154	9240000000	-	21732369214	12492369214	249847384	187385538	43464738
2	Chhatarpur	MP064032021A1231510/05/03/2021, M/s Shri Sharda Maa Rock Brokers, Pahara, 1.775 ha	26/02/2021 to 25/02/2023	Gitti (Minor)	146300	100	14630000	120	17556000	2926000	36575	27431	0.00

3	Chhatarpur	MP064032022A1215266/02/03/2 022, M/s ASR Enterprises, Bhaira, 3.00 ha	25/02/202 2 to 24/02/203 2	Gitti	220027	100	22002700	120	26403240	4400540	55007	41255	0.00
4	Dewas	MP108942022A11028540/12/10/ 2022, Vinod Kumar Lohati (Tulsi Stone Crusher), Morukhedi, 1.06 ha	16/09/202 2 to 31/08/202 8	Gitti (Minor)	48000	100	48000000	120	5760000	960000	19200	14400	0.00
5	Dhar	MP119002020A1875839/24/12/2 020, M/s Vijay Lakshmi Stone Crusher, Mulathan, 4.00 ha	20/04/202 0 to 19/04/203 0	Gitti (Minor)	57000	100	5700000	120	6840000	1140000	14250	10688	0.00
6	Dhar	MP119002020A1797319/28/11/2 020, Hemant Sharma, Khedda, 3.00 ha	05/07/201 8 to 04/07/202 8	Gitti (Minor)	140600	100	14060000	120	16872000	2812000	35150	26363	0.00
7	Dhar	MP119002021A1016165/06/01/2 021, Vijay Bahadur Singh, Barkachha, 1.50 ha	05/01/202 1 to 30/09/202 6	Gitti (Minor)	55775	100	5577500	120	6693000	1115500	13944	10458	0.00
8	Gwalior	MP142582022A1368906/ 04/04/2022, M/s Sudama Construction Pvt. Ltd. Rafadpura, 1.00 ha	11/10/202 1 to 10/10/203 1	Gitti (Minor)	235200	100	23520000	120	28224000	4704000	58800	44100	0.00
9	Jhabua	MP199172021A1967687/18/11/2 021, The Madhya Pradesh State Mining Corporation Ltd., Gwali, 9.12 ha	08/12/199 8 to 06/12/204 8	Rock Phosphate (Major)	732420	51	37353420	56.40	41308488	3955068	79101	59326	7910
10	Jhabua	MP199172021A1967550/18/11/2 021, The Madhya Pradesh State Mining Corporation Ltd., Kachaldara 37.70 ha	09/03/200 9 to 08/03/205 9	Rock Phosphate (Major)	10320520	51	526346520	56.40	582077328	55730808	1114616	835962	111462

11	Jhabua	MP199172021A1967602/18/11/2021, The Madhya Pradesh State Mining Corporation Ltd., Gwali, 2.29 ha	27/09/2003 to 26/09/2025 3	Rock Phosphate (Major)	1048650	51	53481150	56.40	59143860	5662710	113254	84941	11325
12	Jhabua	MP199172021A1004969/02/01/2021, Nitesh Porwal, Khardubadi/Mahuda, 2.50 ha	06/07/2019 to 05/07/2029 9	Gitti (Minor)	38800	100	3880000	120	4656000	776000	9700	7275	0.00
13	Katni	MP208052021A1451099/18/06/2021, Yogesh Khare, Rupond, 1.87 ha	12/09/1994 to 11/09/2024 4	Dolomite (31-Minor)	242334	75	18175050	100	24233400	6058350	75729	56797	7573
14	Narmadapura m	MP169782020A1516048/26/08/2020, Mahavir Associates, Sirupura, 1.80 ha	05/12/2019 to 04/12/2029 9	Gitti (Minor)	100940	100	10094000	120	12112800	2018800	25235	18926	0.00
15	Narmadapura m	MP169782020A1516074/26/08/2020, Jain Stone Crusher, Sitachikli, 1.619 ha	05/12/2019 to 04/12/2029 9	Gitti (Minor)	93590	100	9359000	120	11230800	1871800	23398	17549	0.00
16	Rajgarh	MP309852020A1239063/29/05/2020, Mukesh Kumar Dangi, Varukhedi, 2.00 ha	28/03/2020 to 27/03/2030 0	Gitti (Minor)	50000	100	5000000	120	6000000	1000000	12500	9375	0.00
17	Rewa	MP328492022A11249753/15/12/2022, Smt. Amita Gupta, Anstra, 8.393 ha	09/03/1983 to 08/03/2033 3	Silica Sand (31-Minor)	290622	40	11624880	50	14531100	2906220	36328	27246	3633
18	Rewa	MP328492021A1013783/05/01/2021, Anil Kumar Patel, Guddi, 1.167 ha	06/03/2020 to 05/03/2030 C	Flag Stone (Minor)	40320	300	12096000	350	14112000	2016000	25200	18900	0.00

19	Rewa	MP328492020A1599550/24/09/2020, D.L Mishra, Pahadiya, 0.809 ha	29/05/2020 0 to 28/05/203 0	Gitti (Minor)	11120	100	1112000	120	1334400	222400	2780	2085	0.00
20	Satna	MP348622022A1593109/03/06/2022, M/s Rakesh Agencies, Barui, 5.101 ha	02/09/199 3 to 01/09/204 3	Bauxite (Major)	22379	159	3558261	192.75	4313552	755291	15106	11330	1511
21	Satna	MP348622022A1593077/03/06/2022, M/s Madhya Pradesh Minerals Supply Company, Karigohi, 15.62 ha	16/12/200 3 to 15/12/205 3	Bauxite (Major)	38320	159	6092880	192.75	7386180	1293300	25866	19400	2587
22	Satna	MP348622022A1593067/03/06/2022, M/s Madhya Pradesh Minerals Supply Company, Ghataniya, 4.792 ha	07/08/198 5 to 06/08/203 5	Bauxite (Major)	312246.25	159	49647154	192.75	60185465	10538311	210766	158075	21077
23	Satna	MP348622022A1593127/03/06/2022, M/s Madhya Pradesh Minerals Supply Company, Naugawa, 7.41 ha	01/10/198 5 to 30/09/203 5	Bauxite (Major)	26295	159	4180905	192.75	5068361	887456	17749	13312	1775
24	Satna	MP348622022A1593104/03/06/2022, M/s Rakesh Agencies, Sidhakohtar, 16.187 ha	19/08/197 8 to 18/08/202 8	Bauxite (Major)	5616	159	892944	192.75	1082484	189540	3791	2843	379
25	Satna	MP348622022A1593094/03/06/2022, M/s Madhya Pradesh Minerals Supply Company, Ghataniya, 5.005 ha	06/10/198 2 to 05/10/203 2	Bauxite (Major)	104885.38	159	16676775	192.75	20216657	3539882	70798	53099	7080
26	Satna	MP348622022A1593146/03/06/2022, M/s Rakesh Agencies, Nawgawan, 10.76 ha	28/03/198 3 to 27/03/203 3	Bauxite (Major)	47634	159	7573806	192.75	9181454	1607648	32153	24115	3215

27	Satna	MP348622021A1364036/20/04/2 021, Sharad Kumar Bansal, 8.00 ha	01/09/2004 31/08/2054 (32-Minor)	Ochre	421200	24	10108800	50	21060000	10951200.00	136890	102668	13689
28	Satna	MP348622022A11198246/01/12/2 022, M/s Vijay & Company, Tamoriya, 3.610 ha	28/11/202 2 to 27/11/203 2	M-Sand (Minor)	262684	25	6567100	50	13134200	6567100	82089	61567	0.00
Total (11 DMOs, 28 Cases)											12,62,89,75,138	25,21,93,359	4,36,57,954
Grand Total of SD, RF & Cess											10,12,41,10,845	22,75,30,85,983	18,91,45,024

Appendix-3.3

(Referred to in paragraph 3.1.4.4)

Statement showing under assessment of anticipated royalty due to non-consideration of estimated quantity of saleable over burden

S. N.	Name of DMO	Registration no. and date of Registration, Name of the Lessee, Name of the Village where lease is situated/Khasra number)/Area	Name of mineral available as Overburden/ (cum)	Quantity of over burden as per approved mining plan (in cum)	Rate of royalty/cum	Anticipated Royalty payable	(Amount in ₹)		
							Leviable SD of col. "7"	Leviable SD of col. "8"	RF=75% of col. "8"
1	Dewas	MP108942022A11000559/03/10/2022, Harsiddhi Stone Crusher (Transferred by Karan Bhatia), Barkheddi, 2.250 ha	Murrum	22824	50	7=(5x6) 1141200	14265	10699	
2	Dewas	MP108942022A1369189/04/04/2022, Vijendra Tebe, Nipanya Hur Hur, 2.00 ha	Murrum	30420	50	1521000	19013	14260	
3	Dewas	MP108942023A11688101/31/03/2023, M/s V.K Enterprises, Partner Govind ,Pitawali, 4.00 ha	Overburden (OB)	44644	50	2232200	27903	20927	
4	Dewas	MP108942023A11688090/31/03/2023, M/s T.N.C Enterprises, Partner Rohit ,Pithavali, 3.980 ha	OB	40830	50	2041500	25519	19139	
5	Dewas	MP108942023A11683698/31/03/2023, SBA Stone Pvt. Ltd. Shri Bane Singh Pithavali, 3.00 ha	OB	31857	50	1592850	19911	14933	
6	Dewas	MP108942022A11073162 /27/10/2022, M/s Shivay Minerals, Agarabujurg, 2.10 ha	Reject of Marble	30375	200	6075000	75938	56954	
7	Dewas	MP108942023A11661703 /29/03/2023, Navin Singh, Jaleriya, 2.00 ha	OB	11515	50	575750	7197	5398	
8	Dewas	MP108942022A11028496/12/10/2022, Vinod Lahoti Transfer by Harsh Vijayavargiya, Morukheddi, 1.90 ha Khasra-748,753	OB	21110	50	1055500	13194	9896	
9	Dewas	MP108942022A 11028540/12/10/2022, Vinod Lahoti, Transferred by M/s Tulsi stone crusher, Morukheddi, 1.06 ha, Khasra-750	Murrum	10611	50	530550	6632	4974	
10	Dewas	MP108942020A1812620/04/12/2020, Jitendra Singh Parmar, Vijepur, 1.91 ha	Murrum	60000	50	3000000	37500	28125	

S. N.	Name of DMO	Registration no. and date of Registration, Name of the Lessee, Name of the Village where lease is situated/Khasra number)/Area	Name of mineral available as Overburden/ (cum)	Quantity of over burden as per approved mining plan (in cum)	Rate of royalty/cum	Anticipated Royalty payable	Leviable SD SD=1.25% of col. "7"	RF=75% of col. "8"
11	Dewas	MP108942020A1500683/21/08/2020, Aman Patel, Kankariya, 3.60 ha	Murrum	87372	50	4368600	54608	40956
12	Dewas	MP108942020A1512084/25/08/2020, Ajay Phuleriya, Upaddi, 1.00 ha	Murrum	10592	50	529600	6620	4965
13	Dewas	MP108942020A1509482/25/08/2020, Narsingh Bindal, Nansa, 1.99 ha	Murrum	15744	50	787200	9840	7380
14	Dewas	MP108942020A1343425/03/07/2020, Sunil Patidar, Guradiyakala, 1.00 ha	Murrum	5417	50	270850	3386	2540
15	Dewas	MP108942020A1246339/01/06/2020, Javed Qureshi, Ambada, 1.00 ha	Murrum	2206	50	110300	1379	1034
16	Dewas	MP108942022A1790419/16/09/2021, M/s Maa Lakshmi Stone Crusher Sikhedi, 2.00 ha	Weathered Material (OB)	11500	50	575000	7188	5391
17	Dewas	MP108942022A1045508/14/01/2022, Ram Singh, Nansa, 2.990 ha	Weathered Material (OB)	50772	50	2538600	31733	23800
18	Dewas	MP108942021A1636409/28/07/2021, M/s Natural Mining and Minerals, Sobliyapura, 2.50 ha	Saleable Fractured Marble	156750	200	31350000	391875	293906
19	Dewas	MP108942021A1636419/28/07/2021, M/s Natural Mining and Minerals, Bisali, 2.90 ha, Khasra-176/2/2	Saleable Fractured Marble	270750	200	54150000	676875	507656
20	Dewas	MP108942021A1468389/22/06/2021, M/s Arman and Arham, Bisali, 2.00 ha, Khasra-176/1/3	Saleable Fractured Marble	247950	200	49590000	619875	464906
21	Jhabua	MP199172021A1195266/25/02/2021, Alkesh Bakaliya, Battha, 2.30 ha	OB/Murrum	17200	50	860000	10750	8063
22	Jhabua	MP199172021A1123579/05/02/2021, Anil Kumar Jain, Paledi, 3.80 ha	OB/Murrum	8750	50	437500	5469	4102
23	Jhabua	MP199172021A1223324/04/03/2021, Manoharlal Bhandari, Pipaladhehala, 3.95 ha	OB/Murrum	6600	50	330000	4125	3094
24	Jhabua	MP199172021A1109627/02/02/2021, Mul Shankar Lohar, Ananthkhedi, 3.00 ha	OB/Murrum	8000	50	400000	5000	3750
25	Jhabua	MP199172021A1073248/22/01/2021, Sanjay Rathore, Khoriya-1, 1.940 ha	OB/Murrum	9000	50	450000	5625	4219
26	Jhabua	MP199172020A1514688/26/08/2020, Sushil Sharma, Dhevajharipand, 1.80 ha	OB/Murrum	9750	50	487500	6094	4571

S. N.	Name of DMO	Registration no. and date of Registration, Name of the Lessee, Name of the Village where lease is situated/Khasra number)/Area	Name of mineral available as Overburden/ (cum)	Quantity of over burden as per approved mining plan (in cum)	Rate of royalty/cum	Anticipated Royalty payable	Leviable SD SD=1.25% of col. '7"	RF=75% of col. "8"
27	Jhabua	MP199172021A113444/03/02/2021, Sumer Singh Ajnar, Pipaladhehala, 1.12 ha	OB/Murrum	2900	50	145000	1813	1360
28	Jhabua	MP199172021A1004924/02/01/2021, Arpit Gaud, Khardubadi, 1.75 ha	OB/Murrum	9500	50	475000	5938	4454
29	Jhabua	MP199172021A1004969/02/01/2021, Nitesh Porwal, Mahudda, 2.50 ha	OB/Murrum	4000	50	200000	2500	1875
30	Jhabua	MP199172021A1096026/29/01/2021, Rekha Merawat, Navapada, 1.20 ha	OB/Murrum	6000	50	300000	3750	2813
31	Jhabua	MP199172022A1045173/14/01/2022, Ravindra Padwal, Kaladheva, 4.00 ha	Murrum	45000	50	2250000	28125	21094
32	Jhabua	MP199172021A1436736/ 15/06/2021, Brajendra Sharma, Navapada, 1.00 ha	OB/Murrum	6000	50	300000	3750	2813
33	Jhabua	MP199172021A1386499/27/05/2021, Maruti Mines, Arpit Gaud, Khardubadi, 2.00 ha	OB/Murrum	9750	50	487500	6094	4571
34	Jhabua	MP199172021A1474294/23/06/2021, Manoj Pawar, Ranapur, 2.00 ha	OB/Murrum	5760	50	288000	3600	2700
35	Jhabua	MP199172021A1909947/28/10/2021, Alkesh Bakhaliya, Navapada, 1.00 ha	OB/Murrum	8000	50	400000	5000	3750
36	Jhabua	MP199172021A1552709/09/07/2021, Lata Merawat, Bheemfaliya, 1.80 ha	OB/Murrum	1200	50	60000	750	563
37	Jhabua	MP199172021A1360455/16/04/2021, Jayesh Kumar Rathore, Khadkui, 4.00 ha	OB/Murrum	40000	50	2000000	25000	18750
38	Jhabua	MP199172021A1552700/09/07/2021, Nilesh Katara, Para, 0.960 ha	OB/Murrum	2400	50	120000	1500	1125
39	Jhabua	MP199172021A1623676/26/07/2021, Babusingh Katara, Navapada, 0.90 ha	OB/Murrum	7260	50	363000	4538	3404
40	Jhabua	MP199172022A11093622/03/11/2022, Untra mines and Minerals, Manpur, 4.00 ha	OB/Murrum	30000	50	1500000	18750	14063
41	Jhabua	MP199172022A1477792/09/05/2022, Ravindra Padvaal, Sater, 1.80 ha	Murrum	18000	50	900000	11250	8438
42	Jhabua	MP199172022A11242654/14/12/2022, Pragna Nayak, Morajhari, 2.50 ha	OB/Murrum	16800	50	840000	10500	7875

S. N.	Name of DMO	Registration no. and date of Registration, Name of the Lessee, Name of the Village where lease is situated/Khasra number)/Area	Name of mineral available as Overburden/ (cum)	Quantity of over burden as per approved mining plan (in cum)	Rate of royalty/cum	Anticipated Royalty payable	Leviable SD SD=1.25% of col. "7"	RF=75% of col. "8"
43	Jhabua	MP199172023A11474866/13/02/2023, Raghunandan Singh Bhadauriya, Jhakela, 0.90 ha	OB/Murrum	1200	50	60000	750	563
44	Jhabua	MP199172022A1822968/05/08/2022, Lata Merawat, Bheemfaliya, 1.61 ha	OB/Murrum	24300	50	1215000	15188	11391
45	Jhabua	MP199172022A1521589/20/05/2022, Laakhan Singh Solanki, Bhesaguvada, 2.00 ha	OB/Murrum	28500	50	1425000	17813	13360
46	Jhabua	MP199172022A1812278/03/08/2022, M/s Vinayak Enterprise, Gejendra Singh Chauhan, Piliya, 1.25 ha	OB/Murrum	5052	50	252600	3158	2369
47	Jhabua	MP199172023A11474886/13/02/2023, Ankit Gupta, Pipaldehla, 2.00 ha	OB/Murrum	8400	50	420000	5250	3938
48	Dhar	MP119002021A11044363/10/12/2021, Ashok Jaiswal, Upadi, 2.00 ha	Murrum	5325	50	266250	3328	2496
49	Dhar	MP119002021A1383797/25/05/2021, Saurabh Gourana, Talpur, 1.00 ha	OB	10060	50	503000	6288	4716
50	Dhar	MP119002022A122020/03/03/2022, Monika Kamedeya, Kanjarota, 2.80 ha	Murrum	109596	50	5479800	68498	51374
51	Dhar	MP119002021A1382323/24/05/2021, Munnalal Purohit, Rajod, 4.00 ha	Murrum	12000	50	600000	7500	5625
52	Dhar	MP119002021A1495854/28/06/2021, Anoop Kaushal, Amajhera, 2.00 ha	OB/Murrum	12480	50	624000	7800	5850
53	Dhar	MP119002021A1480543/24/06/2021, Trilok Chandra Jaiswal, Panwa, 3.00 ha	OB/Murrum	12927	50	646350	8079	6059
54	Dhar	MP119002022A1186496/23/02/2022, M/s B R Stone Crusher, Khandava, 4.00 ha	Murrum	19781	50	989050	12363	9272
55	Dhar	MP119002021A1660712/04/08/2021, Rajkumar Bhatt, Sulthampur, 2.00 ha	Murrum	47355	50	2367750	29597	22198
56	Dhar	MP119002021A1656307/03/08/2021, Mahendra Vyas, Morgaon, 2.00 ha	OB/Murrum	12000	50	600000	7500	5625
57	Dhar	MP119002021A1386198/27/05/2021, Shri Shyam Infra Tech, Salkanpur, 2.00 ha	Murrum	31400	50	1570000	19625	14719
58	Dhar	MP119002022A1081778/25/01/2022, Kuldeep Chaudhary, Kalyansikhedi, 4.00 ha	Murrum	71095	50	3554750	44434	33326

S. N.	Name of DMO	Registration no. and date of Registration, Name of the Lessee, Name of the Village where lease is situated/Khasra number)/Area	Name of mineral available as Overburden/ (cum)	Quantity of overburden as per approved mining plan (in cum)	Rate of royalty/cum	Anticipated Royalty payable	Leviable SD SD=1.25% of col. '7"	RF=75% of col. "8"
59	Dhar	MP119002021A1699711/16/08/2021, Krishna Stone Crusher, Ranipura, 2.00 ha	OB/Murrum	3600	50	180000	2250	1688
60	Dhar	MP119002021A1526374/02/07/2021, M/s B R Stone Crusher, Kalyansi Khedi, 4.00 ha, Khastra-162 (Peki)	Murrum	21302	50	1065100	13314	9986
61	Dhar	MP119002021A 11049561/13/12/2021, M/s B R Stone Crusher, Khedi, 4.00 ha, Khastra-162	Murrum	16609	50	830450	10381	7786
62	Dhar	MP119002021A1525895/02/07/2021, M/s B R Stone Crusher, Kalyansi Khedi, 4.00 ha, Khastra-162 (Peki)	Murrum	8662	50	433100	5414	4061
63	Dhar	MP119002021A1405205/04/06/2021, Manbahadur Singh (Transferred by Agrawal Stone Crusher), Salkanpur, 2.00 ha	Murrum	14770	50	738500	9231	6923
64	Dhar	MP119002021A1101460/28/12/2021, Akash Singh Rathore (Transferred by Mannal Purohit), Rajod, 4.00 ha	Murrum	12000	50	600000	7500	5625
65	Dhar	MP119002021A1783044/14/09/2021, Manbahadur Singh (Transferred by M/s Agrawal Stone Crushing Industries), Salkanpur, 1.313 ha	OB	8390	50	419500	5244	3933
66	Dhar	MP119002022A1788658/27/07/2022, Amjad Khan, (Transferred by Abha Mourya), Khandwa, 4.00 ha	OB	18000	50	900000	11250	8438
67	Dhar	MP119002022A1969206/22/09/2022, Dhanlaxmi Construction and Suppliers, (Transferred by Asha Jaiswal), Kharajunni, 2.00m ha	OB	6672	50	333600	4170	3128
68	Dhar	MP119002023A11328406/05/01/2023, Kamran Khan, Nimola, 4.00 ha	OB	140951	50	7047550	88094	66071
69	Dhar	MP119002022A1796810/29/07/2022, Laxmi Stone Crusher & Mines, (Transferred by Lakhman Maurya), Rahamanapur, 2.00 ha	OB	7500	50	375000	4688	3516
70	Dhar	MP119002022A1822248/05/08/2022, Maksood Ali, Manawar, 2.00 ha	OB	10392	50	519600	6495	4871

S. N.	Name of DMO	Registration no. and date of Registration, Name of the Lessee, Name of the Village where lease is situated/Khasra number)/Area	Name of mineral available as Overburden/ (cum)	Quantity of over burden as per approved mining plan (in cum)	Rate of royalty/cum	Anticipated Royalty payable	Leviable SD SD=1.25% of col. "7"	RF=75% of col. "8"
71	Dhar	MP119002022A11193844/30/11/2022, Mukesh Patidar, Tana, 2.00 ha	OB	8000	50	400000	5000	3750
72	Dhar	MP119002022A1804037/29/07/2022, Niranjan Dawar, Pipalya, 4.00 ha	OB	45000	50	2250000	28125	21094
73	Dhar	MP119002022A11193827/30/11/2022, Pawan Chaudhary, Dehri, 2.00 ha	OB	6000	50	300000	3750	2813
74	Dhar	MP119002022A1650496/17/06/2022, Rakesh Agrawal (Transferred by Rama Bhil, Khandwa, 4.00 ha	OB	24000	50	1200000	15000	11250
75	Dhar	MP119002023A11527301/27/02/2023, Yagya Jat, Khareli, 2.00 ha	OB	72811	50	3640550	45507	34130
76	Dhar	MP119002021A1054617/18/01/2021, Shahnwaz Khan, Khandwa, 1.750 ha	Murrum	55691	50	2784550	34807	26105
77	Dhar	MP119002021A1027344/08/01/2021, Rahul Jhaniya, Minyapura, 2.50 ha	Murrum	8928	50	446400	5580	4185
78	Dhar	MP119002021A1096331/29/01/2021, Suresh Chhadodi, Khandwa, 3.00 ha	Murrum	100006	50	5000300	62504	46878
79	Dhar	MP119002021A1272431/17/03/2021, Ashish Raghuwanshi (Singh), Jamodi, 1.750 ha	Murrum	59299	50	2964950	37062	27797
80	Dhar	MP119002021A1020296/06/01/2021, Shri Ram Stone Crusher Aali, Susari, 1.00 ha	Weathered basalt	11312	50	565600	7070	5303
81	Dhar	MP119002021A1096409/29/01/2021, Mahi Stone Crusher & Mines, Dhothraya, 2.00 ha	OB/Murrum	12000	50	600000	7500	5625
82	Dhar	MP119002020A1875837/24/12/2020 Dileep Raghuwanshi, Dadur, 2.95 ha	Murrum	57625	50	2881250	36016	27012
83	Dhar	MP119002020A1797319/28/11/2020, Hemant Sharma, Kheda, 3.00 ha	Murrum	14060	50	703000	8788	6591
84	Dhar	MP119002020A1875838/24/12/2020, Baba Stone Crusher, Pasawada, 2.00 ha	Murrum	28985	50	1449250	18116	13587
85	Dhar	MP119062020A1791733/27/11/2020 Mukta Singh, (Transferred by Dilip Sharma), Jharakheda, 4.00 ha	OB/Murrum	20000	50	1000000	12500	9375
86	Dhar	MP119062021A1177736/19/02/2021, Mukta Singh (Transferred by Ramit Jain, Mangaliya, 2.00 ha	OB/Murrum	6000	50	300000	3750	2813

S. N.	Name of DMO	Registration no. and date of Registration, Name of the Lessee, Name of the Village where lease is situated/Khasra number)/Area	Name of mineral available as Overburden/ (cum)	Quantity of over burden as per approved mining plan (in cum)	Rate of royalty/cum	Anticipated Royalty payable	Leviable SD SD=1.25% of col. '7"	RF=75% of col. "8"
87	Dhar	MP119002021A1016165/06/01/2021 Vijay Bahadur Singh (Transferred by Karuna Jain), Barkachha, 1.50 ha	OB/Murrum	25000	50	1250000	15625	11719
88	Singrauli	MP508452022A1039580/13/01/2022, Amit Dwivedi, Ukhraival, 3.00 ha	OB with Lateritic soil	10000	50	500000	6250	4688
89	Singrauli	MP508452021A1696708/13/08/2021, Sanjiv Kumar Singh, Singrawal, 3.55 ha	OB with Lateritic soil	10000	50	500000	6250	4688
90	Singrauli	MP508452022A1260537/11/03/2021, Devendra Kumar Chaubey, Bharsedi, 1.210 ha	OB with Lateritic soil	8000	50	400000	5000	3750
91	Singrauli	MP508462021A1921444/30/10/2021 M/s Shiv Shakti Construction, Katheri, 4.00 ha Khasra 1309,1314	OB with Lateritic soil	10000	50	500000	6250	4688
92	Singrauli	MP508462021A1921467/30/10/2021, M/s Shiv Shakti Construction, Katheri, 4.00 ha, Khasra-1382	OB with Lateritic soil	10000	50	500000	6250	4688
93	Singrauli	MP508462021A1921455/30/10/2021 M/s Shiv Shakti Construction, Katheri, 2.58 ha, Khasra-1308, 1310	OB with Lateritic soil	10000	50	500000	6250	4688
94	Singrauli	MP508462021A1921436/30/10/2021, M/s Shiv Shakti Construction, Katheri, 4.00 ha, Khasra-1307	OB with Lateritic soil	10000	50	500000	6250	4688
95	Singrauli	MP508452022A1152488/14/02/2022, Jay Maa Dhanuja Stone crusher, Jhara, 2.00 ha	OB with Lateritic soil	10000	50	500000	6250	4688
96	Singrauli	MP508452021A1497501/29/06/2021, Subhash Bansal, Basauda, 3.620 ha	OB with Lateritic soil	10000	50	500000	6250	4688
97	Singrauli	MP508452021A1701390/17/08/2021, Sunil Kumar Singh, Makrohar	OB with Lateritic soil	10000	50	500000	6250	4688
98	Singrauli	MP508452021A1497497/29/06/2021, Sushil Kumar Bansal, Bhaukhand, 2.90 ha	OB with Lateritic soil	10000	50	500000	6250	4688
99	Singrauli	MP508472021A1882168/21/10/2021, Archana Singh, Badkud, 2.60 ha	OB/Murrum	9000	50	450000	5625	4219
100	Singrauli	MP508452022A1240829/08/03/2022, Ashish Kumar Tiwari, Jhara, 1.25 ha	OB/Murrum	10000	50	500000	6250	4688

S. N.	Name of DMO	Registration no. and date of Registration, Name of the Lessee, Name of the Village where lease is situated/Khasra number)/Area	Name of mineral available as Overburden/ (cum)	Quantity of over burden as per approved mining plan (in cum)	Rate of royalty/cum	Anticipated Royalty payable	Leviable SD SD=1.25% of col. "7"	RF=75% of col. "8"
101	Singrauli	MP508462021A1668215/05/08/2021, Avantika Group, Banjari, 2.00 ha	OB with Lateritic soil	19000	50	950000	11875	8906
102	Singrauli	MP508472021A1783060/14/09/2021, Dhruvendra Nath Chaturvedi, Pipravan, 2.75 ha	OB	8000	50	400000	5000	3750
103	Singrauli	MP508452021A 11091488/24/12/2021, Global Infrastructure, Gadariya, 3.16 ha	OB with Lateritic soil	10000	50	500000	6250	4688
104	Singrauli	MP508452021A1768585/09/09/2021, K.N International Ltd., Phulwari, 1.02 ha	OB/Murrum	7000	50	350000	4375	3281
105	Singrauli	MP508452021A1696706/13/08/2021, Mahendra Kumar Bais, Thiyara, 4.00 ha	OB with Lateritic soil	9500	50	475000	5938	4454
106	Singrauli	MP508472021A1882192/21/10/2021, Nagendra Pratap Singh, Badakud, 4.00 ha	OB/Murrum	9000	50	450000	5625	4219
107	Singrauli	MP508452021A1344783/08/04/2021, Sadan Prasad Jaiswal, Jhara, 2.00 ha	OB/Murrum	10000	50	500000	6250	4688
108	Singrauli	MP508452022A1271108/15/03/2022, M/s Saraswati Stone Crusher, Gadihar, 0.65 ha	OB with Lateritic soil	5000	50	250000	3125	2344
109	Singrauli	MP508452022A1123690/05/02/2021, Shyamal Jaiswal, Jhara, 4.00 ha Khasra 3130 Part	OB/Murrum	24000	50	1200000	15000	11250
110	Singrauli	MP508452022A1344770/08/04/2021, Shyamal Jaiswal, Jhara, 2.00 ha	OB/Murrum	15000	50	750000	9375	7031
111	Singrauli	MP508472021A1469159/23/06/2021, M/s Narayan Associates, Pipravan, 1.25 ha	OB with Lateritic soil	4000	50	200000	2500	1875
112	Singrauli	MP508452021A1366916/27/04/2021, Vishakha Jalan Chaurasia/Mayank Sharma, Jhagrauha, 1.40 ha	OB	10529	50	526450	6581	4936
113	Singrauli	MP508452021A1332904/01/04/2021, M/s Technoblast Mining Corporation, Gadariya, 1.51 ha	OB with Lateritic soil	6000	50	300000	3750	2813
114	Singrauli	MP508452021A1001284/01/01/2021, Kalindi Singh, Pipravan, 2.00 ha	OB	5000	50	250000	3125	2344
115	Singrauli	MP508452020A1226030/19/05/2020, Shankar Prasad Bais, Phulwari, 1.20 ha	OB/Murrum	5000	50	250000	3125	2344
116	Singrauli	MP508452021A1183673/23/02/2021, Sarvreshwari Mines, Semariya, 1.67 ha	OB with Lateritic soil	7500	50	375000	4688	3516

S. N.	Name of DMO	Registration no. and date of Registration, Name of the Lessee, Name of the Village where lease is situated/Khasra number)/Area	Name of mineral available as Overburden/ (cum)	Quantity of over burden as per approved mining plan (in cum)	Rate of royalty/cum	Anticipated Royalty payable	Leviable SD SD=1.25% of col. '7"	RF=75% of col. "8"
117	Singrauli	MP508452020A1238626/28/05/2020, Sarveshwari Mines, Semariya, 3.07 ha	OB with Lateritic soil	5000	50	250000	3125	2344
118	Singrauli	MP508472020A1423290/23/07/2020,M/s Ishita Buildcon, Dhorajakala, 3.95 ha	OB	15000	50	750000	9375	7031
119	Singrauli	MP508462021A1228060/05/03/2021, M/s B K Engineering works, Banjari, 2.15 ha	OB with Lateritic soil	15000	50	750000	9375	7031
120	Singrauli	MP508452021A1311183/26/03/2021, Meghnath Bais, Mudvania, 2.12 ha	OB with Lateritic soil	6000	50	300000	3750	2813
121	Singrauli	MP508472020A1410555/20/07/2020, Pankaj Kumar Sharma, Piparavan, 2.02 ha	OB	5000	50	250000	3125	2344
122	Singrauli	MP508452020A1552689/07/09/2020, Shashank Mishra, Jogyani, 1.83 ha	OB with Lateritic soil	5000	50	250000	3125	2344
123	Singrauli	MP508452020A1837383/14/12/2020, Rakesh Kumar Goyal, Jogyani, 1.10 ha	OB with Lateritic soil	2000	50	100000	1250	938
124	Singrauli	MP508452021A1100272/30/01/2021, M/s Shivam Construction Company, Karami, 1.35 ha	OB with Lateritic soil	8000	50	400000	5000	3750
125	Singrauli	MP508472020A1879093/24/12/2020, M/s Vindhya Mining Works, Gangi, 2.00 ha	OB with Lateritic soil	5000	50	250000	3125	2344
126	Singrauli	MP508452020A1477449/14/08/2020, Jagbali Bais, Siddikala, 2.21 ha	OB with Lateritic soil	9500	50	475000	5938	4454
127	Singrauli	MP508452022A1860537/23/08/2022, Raj kumar Singh, Bharsedi, 4.00 ha	OB with Lateritic Soil	8000	50	400000	5000	3750
128	Singrauli	MP508452022A1491000/12/05/2022, M/s Jaiswal Stone Crusher, Jalhatani, 1.85 ha	OB with Lateritic soil	10000	50	500000	6250	4688
129	Singrauli	MP508452022A11264479/21/12/2022, Amit Dwivedi, Ukhraval, 3.00 ha	OB with Lateritic Soil	6000	50	300000	3750	2813
130	Singrauli	MP508452022A1768179/21/07/2022, M/s Gindiraj Stone Crusher, Pondi, 3.00 ha	OB with Lateritic soil	10000	50	500000	6250	4688
131	Singrauli	MP508452022A1859412/23/08/2022, Udit Infraworld Pvt Ltd., Gadariya, 1.86 ha	OB Soil/Murum	12250	50	612500	7656	5742
132	Singrauli	MP508452022A1444475/28/04/2022, Sarveshwari Mines, Semariya, 1.34 ha	OB with Lateritic soil	10000	50	500000	6250	4688
133	Chhindwara	MP078202021A1033947/11/01/2021, Praveen Suryawanshi, Itava, 1.00 ha	Murum	6060	50	303000	3788	2841

S. N.	Name of DMO	Registration no. and date of Registration, Name of the Lessee, Name of the Village where lease is situated/Khasra number)/Area	Name of mineral available as Overburden/ (cum)	Quantity of over burden as per approved mining plan (in cum)	Rate of royalty/cum	Anticipated Royalty payable	Leviable SD SD=1.25% of col. "7"	RF=75% of col. "8"
134	Chhindwara	MP078202021A1063317/20/01/2021, Rohit Kaithwas, Sial Ghogri, 1.00 ha	OB	14614	50	730700	9134	6851
135	Chhindwara	MP078202020A1621489/30/09/2020, M/s Shivdarshan Construction, Vanaganv, 1.73 ha	Murrum	2700	50	135000	1688	1266
136	Chhindwara	MP078202021A1033883/11/01/2021, Jayprakash Sahu, Garadehi, 1.00 ha	Murrum	11241	50	562050	7026	5270
137	Chhindwara	MP078202020A1556935/08/09/2020, Rajesh Batra, Khadua, 2.00 ha	Soil/Murrum	14630	50	731500	9144	6858
138	Chhindwara	MP078202020A1621542/30/09/2020, Jagdish Trivedi, Hiwarasendwar, 1.813 ha	Murrum	11200	50	560000	7000	5250
139	Chhindwara	MP078202021A1216402/02/03/2021 Dhiraj Shah, Siragaura, 1.00 ha	OB	3747	50	187350	2342	1757
140	Chhindwara	MP078202020A1511250/25/08/2020, M/s Sikarwar Mining & Minerals, Khunajhir Khurd, 1.00 ha, Khasra- 545/1	Murrum	6945	50	347250	4341	3256
141	Chhindwara	MP078202021A1034018/11/01/2021 M/s Sikarwar Mining & Minerals, Khunajhir Khurd, 1.00 ha, Khasra-500,543/4	Murrum	6454	50	322700	4034	3026
142	Chhindwara	MP078202021A1266319/16/03/2021 Vinod kumar Sahu, Mohali Bharat, 0.80 ha	Murrum	3185	50	159250	1991	1493
143	Chhindwara	MP078202020A1534332/01/09/2020, Ramniwas Kushwaha, Sajakuhi, 2.00 ha	Murrum	10510	50	525500	6569	4927
144	Chhindwara	MP078202020A11319566/03/01/2023 Apoorva Sharma, Garadehi, 1.00 ha	Murrum	4736	50	236800	2960	2220
145	Chhindwara	MP078202021A1994438/26/11/2021 Mahendra Singh Saluja, Bhaurakhapa, 1.00 ha	OB	5262	50	263100	3289	2467
146	Chhindwara	MP078202021A1893078/22/10/2021 Rachna Jain, Chicholibad, 2.00 ha	OB	9726	50	486300	6079	4559
147	Chhindwara	MP078202021A1892490/22/10/2021 Rajesh Batra, Aliwada, 0.90 ha	OB	2438	50	121900	1524	1143
148	Rajgarh	MP309852020A1561364/09/09/2020, Kanheyalal Tanvar, Bhagwatipur, 1.00 ha	Murrum	5660	50	283000	3538	2654

S. N.	Name of DMO	Registration no. and date of Registration, Name of the Lessee, Name of the Village where lease is situated/Khasra number)/Area	Name of mineral available as Overburden/ (cum)	Quantity of overburden as per approved mining plan (in cum)	Rate of royalty/cum	Anticipated Royalty payable	Leviability SD=1.25% of col. "7"	RF=75% of col. "8"
149	Rajgarh	MP309852020A1538471/02/09/2020, Sunil Kumar Jha, Pilukhedi, 1.00 ha	Murum	7700	50	385000	4813	3610
150	Rajgarh	MP309852022A1250704/09/03/2022, Ankesh Nagar, Banskheda, 3.00 ha	Murum	17874	50	893700	11171	8378
151	Rajgarh	MP309852021A1060860/19/01/2021, Kaluram Dangi, Sankhedi, 1.00 ha	Murum	6356	50	317800	3973	2980
152	Rajgarh	MP309852021A1509806/30/06/2021, Jayraj Singh, Haripurra, 1.00 ha	Soil/Murum	3305	50	165250	2066	1550
153	Chhatarpur	MP06432021A155200/15/02/2021, Vikas Mukhariya, Barkhedi, 1.70 ha	Murum	15960	50	798000	9975	7481
154	Seoni	MP368082020A1647689/09/10/2020, Sarla Baghel, Dungariya, 4.00 ha	Murum	4000	50	200000	2500	1875
155	Gwalior	MP142602022A1567823/30/05/2022, Nisar Khan, Dabka, 1.00 ha	Flagstone as OB (which is not used for flooring and slab)	6264	120	751680	9396	7047
156	Gwalior	MP142602021A1307139/26/03/2021, Seema sharma, Simariya Tanka, 1.871 ha	Boulder (149680) + OB/Murum (3650)	153330	50	7666500	95831	71873
157	Gwalior	MP142582020A1881061/24/12/2020, Amarnath Sharma, Bilua, 7.818 ha	OB for M-Sand	339525	50	16976250	212203	159152
158	Gwalior	MP142592020A1504296/22/08/2020, Girraj Singh Parmar, Parsen, 3.66 ha	Murum	217157	50	10857850	135723	101792
159	Betul	MP039742021A1358550/15/04/2021, Vijay Kewadkar, Barkhed, 1.00 ha	OB/Murum	11130	50	556500	6956	5217
160	Betul	MP039742021A1808518/21/09/2021, Mahesh Sarode, Chandorakhurd, 1.00 ha	Murum	10752	50	537600	6720	5040
161	Betul	MP039742021A1549532/08/07/2021, Amit Chandak, Bankhedi, 2.00 ha	Murum	18236	50	911800	11398	8549
162	Betul	MP039742023A11670691/30/03/2023, Prem Lata Agrwal, Malegaon, 1.522 ha	Murum	5896	50	294800	3685	2764
163	Betul	MP039742022A11273012/21/12/2022, Devraj Boban, Charghati, 1.00 ha	Murum	2745	50	137250	1716	1287
164	Betul	MP039742023A11662316/29/03/2023, Devendra Ingle, Abadara, 2.00 ha	Murum	20250	50	1012500	12656	9492
165	Betul	MP039742023A11560277/06/03/2023, Purvansh Tiwari, Junavani, 1.00 ha	Murum	8255	50	412750	5159	3869

S. N.	Name of DMO	Registration no. and date of Registration, Name of the Lessee, Name of the Village where lease is situated/Khasra number)/Area	Name of mineral available as Overburden/ (cum)	Quantity of over burden as per approved mining plan (in cum)	Rate of royalty/cum	Anticipated Royalty payable	Leviable SD SD=1.25% of col. "7"	RF=75% of col. "8" "8"
166	Betul	MP039742023A11534400/01/03/23, Shailesh Pankar, Jagdhar, 1.651 ha	Murrum	18120	50	906000	11325	8494
167	Betul	MP039742023A11595160/16/03/2023, Vijay Raghuvanshi, Gehunras, 1.95 ha	Soil/Murrum	15306	50	765300	9566	7175
168	Betul	MP039742023A11415755/30/01/2023, Meera Bai Bodkhe, Hardoli, 1.00 ha	Murrum	10950	50	547500	6844	5133
169	Jabalpur	MP182542021A1230945/05/03/2021, Vaibhav Kumar Jain, Bhaka Deori, 1.82 ha	Murrum	31546	50	1577300	19716	14787
170	Khargone	MP229302020A1606964/26/09/2020, J.P.Group of Construction, Mahumnadli, 1.983 ha	Murrum	29195	50	1459750	18247	13685
171	Khargone	MP229302020A1272767/17/03/2021, Prathwiraj Singh solanki, Sadhupura, 2.00 ha	OB/Murrum	8500	50	425000	5313	3985
172	Khargone	MP229302020A1272730/17/03/2021, Chanda Stone Crusher, Rodiya, 2.00 ha	OB/Murrum	1684	50	84200	1053	790
173	Khargone	MP229302020A1671974/06/08/2021, Kaira Construction, Akawalya, 4.00 ha	OB/Murrum	17632	50	881600	11020	8265
174	Khargone	MP229302020A1122497/05/02/2021, Anand Jaiswal, Shyamalipura, 1.00 ha	OB/Murrum	5200	50	260000	3250	2438
175	Khargone	MP229302020A11037688/09/12/2021, Vimal Dangi, Mukhtyara, 1.00 ha	OB	9019	50	450950	5637	4228
Grand Total of anticipated royalty, SD and RF payable in 175 cases under 12 DMOs						316233180	3952915	2964686
Total Stamp Duty and Registration Fees payable on anticipated royalty							69,17,601	

Appendix-3.4

(Referred to in paragraph 3.1.4.5)

Statement showing non-execution of supplementary agreement for the increased quantity of minerals resulted in loss of SD and RF

S. N.	Name of DMO	Registration no. and date of lease	Lease period	Approval date of revised mining plan	Name of mineral	Average annual quantity of mineral as per original mining plan	Average annual quantity of mineral as per revised mining plan	Difference in annual average quantity (in cum/tonne)	Remaining lease period (in year)	Rate of royalty	Difference in anticipated royalty payable during remaining lease period	(Amount in ₹)				
												Short levy of SD, RF and Cess	SD@2% in case of Major Mineral & 1.25 % in Minor Mineral, RF@75% of SD Cess@10% of SD where lease period is 30 or above years	S D	R F	Ce ss
01	Balaghat	MP011672021A1181757/22/02/2021, M/s Anurag Minerals, 2.955 ha	23/02/2020 to 22/02/2021	24/01/2023	Dolomite (Minor)	7375	47085	39710	28	100	111188000	1389850	1042388	138985	2571223	
02	Chhatarpur	MP06432020A1868622/22/12/2020, M/s Jatashankar Minerals, 3.95 ha	02/11/2020 to 01/11/2030	29/06/2021	Gitti (Minor)	28000	198067	170067	09	120	183672360	2295905	1721929	0	4017834	

S. N.	Name of DMO	Registration no. and date of lease	Lease period	Approval date of revised mining plan	Name of mineral	Average annual quantity of mineral as per original mining plan	Average annual quantity of mineral as per revised mining plan	Difference in average quantity (in cum/tonne)	Remaining period (in year)	Rate of royalty	Difference anticipated royalty payable during remaining period	Short levy of SD, RF and Cess				
												SD@2% in case Major Mineral & 1.25 % in Minor Mineral, RF@75% of SD Cess@10% of SD where lease period is 30 or above years	S	R	Ce	Tot
1	2	3	4	5	6	7	8	9=(8-7)	10	11	12	13	14	15	16	
				18/08/2022		389951	489801	99850	15	135.90 (906*15%)	203544225	4070885	3053164	407089	7531138	
06	Satna	MP348622022A1593077/33/06/2022	16/12/2023 to 15/12/2053	22/03/2023	Boxite (Major)	7299.00	9964.27	2665.27	30	204 (25% of ASP)	16311452	326229	244672	32623	603524	
07	Shahdol	MP378582016A1534663/15/09/2016	03/09/2016 to 02/09/2026	21/05/2021	Gitti (Minor)	23334	43806	20472	05	120	12283200	153540	115155	0	268695	
Total-07 DMOs (09 Cases)												1,26,31,127	94,73,347	8,44,278	2,29,48,752	

Appendix-3.5

(Referred to in paragraph 3.1.5.1)

Statement showing non-cancellation of leases due to non-execution of agreements

S. N.	Name of DMO	Name of lessee	Name of mineral	Lease period	Name of village, khasra no. and area of lease	Date of sanction of lease	Delay in days (upto 31/12/2023)	Anticipated royalty payable during entire lease period	Leviabale SD RF	(Amount in ₹)
1	Chhatarpur	Chaitanya Gogaji Construction and Stone Crusher P. Ltd	Gitti (Minor)	26/03/2021 to 25/03/2031	Prakash Bamhour, 2812 and 1 ha	16/02/2021	1049	43920000	549000 411750	
				18/04/2022 to 17/04/2032	Prakash Bamhauri, 2812 and 1.525 ha	16/02/2021	1049	9600000	120000 90000	
2	Satna	Shrwan Kumar Pathak	Gitti (Minor)	05/12/2021 to 04/12/2031	Mudhara, 1436 and 1.130 ha	16/02/2021	1049	6480000	81000 60750	
				01/10/2008 to 21/07/2029	Ramsthan, 32.374 ha	12/06/2020(Mining plan approval date)	1298	78384000	979800 734850	
3	Shahdol	Gurukripa Construction	Gitti (Minor)	24/05/2021 to 28/08/2027	Lakhanpur, 191/1, 2.5 ha.	24/05/2021	952	7532280	94154 70616	
Total- 03 DMOs & 05 Cases								14,59,16,280	31,91,920	

Appendix-3.6

(Referred to in paragraph 3.1.5.2)

Statement showing delay in registration of lease agreement

S. N.	Name of DMO	Registration no. and date of lease	Lease period	Name of mineral	Anticipated royalty payable during lease period	Date of sanction of lease	Date of agreement	(Amount in ₹)	Delay in registration (in days)
1	Balaghat	MP011672022A1448047/ 29/04/2022/Rajesh Kumar Shah/ Khasra-284/0.607 ha	03/11/2021 to 02/11/2031	Gitti (Minor)	10260000	14/09/2021	16/09/2021	227	
		MP011672021A1532225/ 05/07/2021/ Hindustan Copper Ltd/Khasra-479.90 ha	28/08/2013 to 27/08/2023	Copper (Major)	4020000000	07/06/2019	25/06/2021	759	
2	Chhindwara	MP078202020A1556935/08/09/2020/Rajesh Batra/Khasra-59/ 2.00 ha	15/09/2018 to 14/09/2028	Gitti (Minor)	23279280	15/09/2018	07/09/2020	724	
3	Jabalpur	MP182542021A1099454/30/01/2021/Ajay Tripathi/Khasra-27/1.20 ha	10/01/2021 to 09/01/2031	Gitti (Minor)	21515400	17/06/2019	10/01/2021	593	
		MP182542022A1383265/11/04/2022/Rakesh Rai/Khasra-179/2.00 ha	02/01/2022 to 01/01/2032	Gitti (Minor)	12348000	18/10/2021	28/03/2022	175	
		MP182542021A1815826/23/09/2021/Amar Mishra/Khasra-294/1.19 ha	12/08/2021 to 11/08/2031	Gitti (Minor)	10333080	15/03/2021	12/08/2021	192	
		MP182542022A1964778/21/09/2022/Baghel Const./Khasra-574,575/ 3.55 ha	08/09/2022 to 07/09/2027	Murum (Minor)	5213500	25/04/2022	08/09/2022	149	
		MP283052022A1831974/08/08/2022/ M/s Neelam Construction/ Khasra-1703/ 0.180 ha	13/09/2020 to 12/09/2030	Gitti (Minor)	1538400	07/03/2022	06/05/2022	154	
4	Panna	MP283052021A1340830/06/03/2021/ Paramal Adiwasi/ Khasra-608/ 3.00 ha	06/03/2021 to 05/03/2031	Gitti (Minor)	30000000	16/06/2019	06/03/2021	666	
		MP283052022A1364476/06/07/2020/Smt. Sabra Bano/ Khasra-15/2/1.00 ha	22/06/2020 to 21/06/2030	Flagstone (Minor)	14112000	30/08/2019	22/06/2020	676	
		MP283052021A11045654/10/12/2021/Mufti Mohamaad/Khasra-178/ 1.00 ha	16/11/2021 to 15/11/2031	Flagstone (Minor)	7938000	31/03/2021	16/11/2021	254	
		MP283052023A11546154/02/03/2023/Naresh Tripathi/Khasra-1305/2.00 ha	06/02/2023 to 05/02/33	Gitti (Minor)	18001200	02/09/2022	06/02/2023	181	
5	Rewa	MP283052021A1135039/08/02/2021/Smt Rashmi Vaidh/Khasra-1084,87/3.890 ha	18/12/2020 to 17/12/2030	Gitti (Minor)	15841200	23/09/2020	18/12/2020	138	
		MP328492021A1917532/29/10/2021/Amit Kumar Pandey/ Khasra-554/ 01.272 ha	07/02/2019 to 06/02/2029	Gitti (Minor)	15833520	23/08/2018	07/02/2019	1163	
6	Shahdol	MP378582021A185946/08/10/2021/Ashish Tiwari/Khasra-1728/1, 13.040 ha	11/02/2021 to 10/02/2031	Gitti (Minor)	30092640	08/12/2020	10/02/2021	304	
Total					Major (01)	4,02,00,00,000	SD 2%	8,04,00,000	

S. N.	Name of DMO	Registration no. and date of lease	Lease period	Name of mineral	Anticipated royalty payable during lease period	Date of sanction of lease	Date of agreement	Delay in registration (in days)
						RF@75% of SD cess@10% of SD	6,03,00,000 80,40,000	
			Minor (14)		21,63,06,220	SD 1.25% RF@75% of SD	27,03,828 20,27,871	
			Total- Six DMOs & 15 Cases		4,23,63,06,220		15,34,71,699	

Appendix-3.7

(Referred to in paragraph 3.1.6.1)

Statement showing short levy of SD, RF and Cess due to application of incorrect rate of Stamp Duty

S. No.	Name of DM O	Registration no. and date of lease document, Name of the Lessee, area	Name of mineral	Anticipated royalty considered for stamps	Rate of SD Considered in %	Applicable rate of SD in %	Leviable			Levied			Short			Total (Amount in ₹)
							SD	RF	Cess	SD	RF	Cess	SD	RF	Cess	
1	Dewas	MP108942020A1246339/01/06/2020, Javed Qureshi, Ambada, 1.00 ha	Gitti (Minor)	6738000	0.75	1.25	7=(C ol4 x % show n in col. 6	8= (75 % of col. 7	9= (10 % of col. 7	10= (Col .4 x % sho wn in col. 5	11 =(75 % of col. 10	12 = (10 % of col. 10	13= (7- 10)	14= (8- 11)	15= (9- 12)	16= (13+1 4+ 15)
2	Dhar	MP119042021A1095666/29/01/2021, Satguru Cement Pvt. Ltd., Rodada, 44.465 ha	Limestone (Major)	56310480	1.30768	2.00	84225	63169	0	50535	37902	0.00	33690	25267	0.00	58957
3	Gwalior	MP1422582022A11258572/16/12/2022, Mirendra Gupta, Bilaua, 2.00 ha	Gitti (Minor)	48900000	1.23958	1.25	611250	458438	0.00	606157	454618	0.00	5093	3820	0.00	8913
4	Katni	MP208052020A1442887/29/07/2020, N.M. Dubas Stone and Lime Company Pvt. Ltd., Vistara, 17.07 ha	Limestone (Major)	18488000	1.25	2	3697600	2773200	369760	2311000	1733250	231100	1386600	1039950	138660	2565210

S. No.	Name of DM	Registration no. and date of lease document, Name of the Lessee, area	Name of mineral	Anticipated royalty considered for stamps	Rate of SD Considered in %	Applicable rate of SD in %	Leviable			Levied			Short			Total
							SD	RF	Ce ss	SD	RF	Ce ss	SD	RF	Ce ss	
1		2	3	4	5	6	7=C ol4 x % show n in col.6	8= 75 % of col. 7	9= 10 % of col. 7	10= 10 % of col. 7	11 =(75 % of col. 10	12 = 10 % of col. 10	13=(7- 10)	14= 8- 11	15= 9- 12	16= 13+1 4+ 15)
5	Katmi	MP208052021A1691964/13/08/2021, Ranjan Grover, Amehta, 18.33 ha	Limestone (Major)	8400392 0	1.25	2	1680078	1260059	168008	1050049	787537	105005	630029	472522	63003	1165554
			Dolomite (31-Minor)	2577750 0	1.25	1.25	322219	241664	32222	322219	241664	32222	0.00	0.00	0.00	0.00
6	Katmi	MP208052021A1451099/18/06/2021, Yogesh Khare, Rupond, 1.870 ha	Limestone (Major)	2039504 0	0.75	2	407901	305926	40790	152963	114722	15297	254938	191204	25493	471635
			Dolomite (31-Minor)	1817505 0	0.75	1.25	227188	170391	22719	136313	102235	13631	90875	68156	9088	168119
7	Katmi	MP208052020A1441841/30/07/2020, N.M Duvvas Stone and Lime Company Pvt. Ltd., Amehata, 1.518 ha	Limestone (Major)	7800800 0	1.25	2	1560160	1170120	156016	975100	731325	97510	585060	438795	58506	1082361

S. No.	Name of DM	Registration no. and date of lease document, Name of the Lessee, area	Name of mineral	Anticipated royalty considered for stamps	Rate of SD Considered in %	Applicable rate of SD in %	Leviable			Levied			Short			Total
							SD	RF	Ce ss	SD	RF	Ce ss	SD	RF	Ce ss	
1		2	3	4	5	6	7=C ol4 x % show n in col. 6	8= (75 % of col. 7	9= (10 % of col. 7	10= (Col .4 x % sho wn in col. 5	11 =(75 % of col. 10	12 = (10 % of col. 10	13=(7- 10)	14= (8- 11)	15= (9- 12)	16= (13+1 4+ 15)
8	Katni	MP208052020A1442893/29/07/2020, N.M Duvass Stone and Lime Company Pvt. Ltd., Bistara, 4.57 ha	Limestone (Major)	9914240 0	1.25	2	1982848	1487136	198285	1239280	929460	123928	743568	557676	74357	1375601
9	Katni	MP208052020A1442886/29/07/2020, N.M Duvass Stone and Lime Company Pvt. Ltd., Kachhgava, 7.42 ha	Limestone (Major)	6772960 0	1.25	2	1354592	1015944	135459	846620	634965	84662	507972	380979	50797	939748
10	Katni	MP208052020A1241891/29/05/2020, Navab Mohammad, Paraswara, 1.93 ha	Gitti (Minor)	2695200 0	0.75	1.25	336900	252675	0.00	202140	151605	0.00	134760	101070	0.00	235830
11	Katni	MP208052020A1282470/12/06/2020, Sharda Prasad Jaiswal, Padrehi, 2.50 ha	Limestone (Major)	5551200 0	1.25	2	1110240	832680	111024	693900	520425	69390	416340	312255	41634	770229
12	Katni	MP208052020A1223477/14/05/2020, Rajiv/Lakshmi Chamadiya, Malhan, 7.90 ha	Dolomite & Quartz (31-Minor)	7127925 0	0.75	1.25	890991	668243	89099	534595	400947	53460	356396	267296	35639	659331

S. No.	Name of DMO	Registration no. and date of lease document, Name of the Lessee, area	Name of mineral	Anticipated royalty considered for stamps	Rate of SD Considered in %	Applicable rate of SD in %	Leviable		Levied		Short		Total			
							SD	RF	Ce ss	RF	SD	Ce ss		RF	SD	Ce ss
1		2	3	4	5	6	7=C ol4 x % show n in col. 6	8= (75 % of col. 7	9= (10 % of col. .7	10= (Col .4 x % sho wn in col. 5	11 =(75 % of col. 10	12 = (10 % of col. 10	13=(7- 10) 14= (8- 11) 15= (9- 12) 16= (13+1 4+ 15)			
13	Rajgarh	MP309852020A1235686/27/05/2020, Md. Maksud Khan, Dand, 1.00 ha	Gitti (Mino)	3600000	0.7502222	1.25	45000	33750	0.00	27008	20256	0.00	17992	13494	0.00	31486

Total- Five DMOs & 13 Cases

90,61,772

67,96,328

8,87,023

1,67,45,123

Appendix-3.8

(Referred to in paragraph 3.1.6.2)

Statement showing Cess not levied while registration of lease

S. N.	Name of DMO	Registration no./Date of Registration, Lessee, Village, Area	Original lease period	Lease extension period of lease, If any	Total lease period in year	Anticipated royalty considered for Stamp Duty	SD levied	(Amount in ₹) Leviable Cess (10% of SD)
1	Balaghat	MP011672021A1532225/05/07/2021, Hindustan Copper Limited, Pindkepar, 479.90 ha	28/08/1993 to 27/08/2013	28/08/2013 to 27/08/2023	30	402000000	8040000	8040000
2	Balaghat	MP011672022A1701809/30/06/2022, MOIL (Manganese Ore India Limited), Gudma, 199.0673 ha	01/07/1962 to 30/06/2022	01/07/2022 to 30/06/2032	70	654360000	13087200	1308720
3	Balaghat	MP011672022A1702515/30/06/2022, MOIL, Tirodi, 254.593 ha	01/07/1962 to 30/06/2022	01/07/2022 to 30/06/2032	70	625660000	12513200	1251320
4	Balaghat	MP011672022A1701766/30/06/2022, MOIL, Bharweli, 0.789 ha	01/07/1962 to 30/06/2022	01/07/2022 to 30/06/2032	70	2870000	57400	5740
5	Balaghat	MP011672022A1995728/30/09/2022, A.P Trivedi Sons, Ramrama, 43.086 ha	01/07/2002 to 30/06/2022	01/07/2022 to 30/06/2032	30	168097996	3361960	336196
6	Balaghat	MP011672022A1386405/11/04/2022, Balaghat Ferro Manganese, Mirgapur, 8.097 ha	10/06/1992 to 09/06/2022	10/06/2022 to 09/06/2042	50	59506000	1190121	119012
7	Balaghat	MP011672022A1701851/30/06/2022, MOIL, Bharweli, 182.3004 ha	01/07/1962 to 30/06/2022	01/07/2022 to 30/06/2032	70	287000000	5740000	5740000
8	Balaghat	MP011672021A1099894/30/01/2021, MOIL, Sitapathaur, 4.734 ha	01/07/1962 to 31/03/2020	01/04/2020 to 30/06/2032	70	8341668	166834	16683
9	Balaghat	MP011672021A1099793/30/01/2021, MOIL, Tirodi, 37.09 ha	15/09/1973 to 31/03/2020	01/04/2020 to 14/09/2043	70	50039996	1000800	100080
10	Balaghat	MP011672021A131695/08/02/2021, MOIL, Sukli, 79.55 ha	27/09/1974 to 31/03/2020	01/04/2020 to 26/09/2044	70	150120000	3002400	300240

S. N.	Name of DMO	Registration no./Date of Registration, Lessee, Village, Area	Original lease period	Lease extension period of lease, If any	Total lease period in year	Anticipated royalty considered for Stamp Duty	SD levied	Leviable Cess (10% of SD)
11	Balaghat	MP011672022A1701935/30/06/2022, MOIL, Sitapathore, 43.353 ha	01/07/1962 to 30/06/2022	01/07/2022 to 30/06/2032	70	106760000	2135200	213520
12	Chhatarpur	MP06432022A11096935/03/11/2022, M/s S.B Granite Limited, Silpatpura, 5.00 ha	09/11/2003 to 08/11/2023	09/11/2023 to 08/11/2043	40	138872000	1736025	173603
13	Chhatarpur	MP06432021A1206891/01/03/2021, M/s Kisan Minerals Pvt. Ltd., Silpatpura, 22.50 ha	05/05/2009 to 04/05/2039	05/05/2029 to 04/05/2039	30	92870000	1160875	116088
14	Gwalior	MP142602022A1311572/ 25/03/2022, Emerald Industries Ltd., Panihar, 14.70 ha	06/10/1982 to 05/10/2022	06/10/2022 to 05/10/2032	50	187669910	3753399	375340
15	Gwalior	MP142602022A11281110/22/12/2022, KUNWARANI AYODHYA SINGH, SATAU, 10.718 HA	13/01/1982 to 12/01/2022	13/01/2022 to 12/01/2032	50	25258450	505169	50517
16	Jhabua	MP199172021A1967550/18/11/2021, The Madhya Pradesh State Mining Corporation Ltd., Kachaldara, 37.70 ha	09/03/2009 to 08/03/2039	09/03/2039 to 08/03/2059	50	526346520	10526930	1052693
17	Katni	MP208052021A1415209/09/06/2021, SAIL (Steel Authority of India Ltd.), Gairatlai, 944.89 ha	10/06/1971 to 09/06/2021	10/06/2021 to 09/06/2041	70	5939200000	74240000	7424000
18	Katni	MP208052021A1691964/13/08/2021, Ranjan Grover, Amheta, 18.33 ha	06/03/1976 to 05/03/2016	06/03/2016 to 05/03/2026	50	109781420	1372268	137227
19	Katni	MP208052020A1223477/14/05/2020, Rajiv/Lakshmi Chamadiya, Malhan, 7.90 ha	05/05/1979 to 04/05/2029	05/05/2009 to 04/05/2029	50	71279250	534595	53460
20	Katni	MP208052021A1780053/13/09/2021, M/s S.N.S. Minerals Pvt. Ltd., Jamuwamikalan, 8.584 ha	23/09/1975 to 22/09/2015	23/09/2015 to 22/09/2025	50	122075200	2441504	244150
21	Katni	MP208052020A1874459/23/12/2020, Bhanwar Singh Chauhan, Bharauli, 3.50 ha	07/02/1986 to 06/02/2026	07/02/2026 to 06/02/2036	50	555640	69455	6946
22	Katni	MP208052022A1635233/14/06/2022, M/s D.A. Mines and Minerals, Malhan, 3.420 ha	28/09/1978 to 27/09/2018	28/09/2018 to 27/09/2028	50	34995100	437439	43744
23	Katni	MP208052022A1365206/31/03/2022, SAIL, Kuteshwar, 91.14 ha	15/05/1982 to 14/05/2022	15/05/2022 to 14/05/2032	50	47995520	960000	96000

S. N.	Name of DMO	Registration no./Date of Registration, Lessee, Village, Area	Original lease period	Lease extension period of lease, If any	Total lease period in year	Anticipated royalty considered for Stamp Duty	SD levied	Leviable Cess (10% of SD)
24	Katni	MP208052023A11349071/11/01/2023, M/s J.P Agrawal, Khadara, 10.52 ha	12/05/2005 to 11/05/2025	12/05/2025 to 11/05/2035	30	250000000	3125000	312500
25	Katni	MP208052022A1963817/21/09/2022, M/s Tejaswini Minings, Chhapra, 3.910 ha	06/05/2002 to 05/05/2022	06/05/2022 to 05/05/2032	30	71950000	899375	89938
26	Katni	MP208052022A1661143/21/06/2022, M/s Micro Minerals, Badagaon, 5.470 ha	07/12/2007 to 06/12/2037	07/12/2037 to 06/12/2057	50	8200000	126500	12650
27	Katni	MP208052021A1989115/25/11/2021, M/s S.N.S Minerals Pvt. Ltd. Jamuwani khurd, 4.42 ha	07/04/1983 to 06/04/2023	07/04/2023 TO 06/04/2033	50	63547200	1270944	127094
28	Katni	MP208052021A1953939/12/11/2021, M/s S.N.S Minerals Pvt. Ltd., Jamuwani khurd, 7.89 ha	14/09/1982 to 13/09/2022	14/09/2022 to 13/09/2032	50	149687200	2993744	299374
29	Katni	MP208052020A1479230/14/08/2020, Sumitra Grover, Amehata, 10.01 ha	03/01/1987 to 02/01/2027	03/01/2027 to 02/01/2037	50	138079200	2761584	276158
30	Katni	MP208052020A1482299/17/08/2020, Madanlal Grover, Kachhgoan, 8.30 ha	04/05/1982 to 03/05/2022	04/05/2022 to 03/05/2032	50	51788800	1035776	103578
31	Katni	MP208052020A1442887/29/07/2020, N.M.Dubas Stone & Lime Company Pvt. Ltd., Vistara, 17.07 ha	06/09/1980 to 05/09/2020	06/09/2020 to 05/09/2030	50	184880000	2311000	231100
32	Katni	MP208052020A1441841/30/07/2020, N.M.Dubas Stone & Lime Company Pvt. Ltd., Amehta, 1.518 ha	06/03/1987 to 05/03/2017	06/03/2017 to 05/03/2037	50	78008000	975100	97510
33	Katni	MP208052020A1442893/29/07/2020, N.M.Dubas Stone & Lime Company Pvt. Ltd., Vistara, 4.57 ha	02/11/1977 to 01/11/2017	02/11/2017 to 01/11/2027	50	99142400	1239280	123928
34	Katni	MP208052020A1442886/29/07/2020, N.M.Dubas Stone & Lime Company Pvt. Ltd., Kachhgoan, 7.42 ha	06/09/1980 to 05/09/2020	06/09/2020 to 05/09/2030	50	67729600	846620	84662
35	Neemuch	MP279462020A1380145/09/07/2020, Ultra Tech Cement Ltd Vikram Cement Works, Nayagaon, 564.106 ha	01/12/2010 to 30/11/2040	01/12/2040 to 30/11/2060	50	1593365840	31867317	3186732
36	Satna	MP348622021A1692759/13/08/2021, M/s K.J.S Cement Limited, Bathiya, 45.888 ha	26/10/1991 to 25/10/2031	26/10/2031 to 25/10/2041	50	1157498880	23149978	2314998

S. N.	Name of DMO	Registration no./Date of Registration, Lessee, Village, Area	Original lease period	Lease extension period of lease, If any	Total lease period in year	Anticipated royalty considered for Stamp Duty	SD levied	Leviable Cess (10% of SD)
37	Satna	MP348622020A1883631/21/10/2021, M/s K.J.S Cement Limited, Bathiya, 8.094 ha	15/08/1979 to 14/08/2019	15/08/2019 to 14/08/2029	50	23880896	477618	47762
38	Satna	MP348622021A11086584/23/12/2021 M/s K.J.S Cement Limited, Bathiya, 7.102 ha	26/10/1991 to 25/10/2031	26/10/2031 to 25/10/2041	50	52280640	1045613	104561
39	Satna	MP348622021A11086617/23/12/2021, M/s K.J.S Cement Limited, Devri, 23.123 ha	17/07/2009 to 16/07/2039	17/07/2039 to 16/07/2059	50	31418640	628373	62837
40	Satna	MP348622021A11077830/21/12/2021, Anubhav Agrawal, Kathra Kothar, 7.025 ha	22/01/2004 to 21/01/2034	22/01/2034 to 21/01/2054	50	12139120	151739	15174
41	Satna	MP348622020A1297704/18/06/2020, M/s K.J.S Cement Limited, Sagma, 93.57 ha	03/07/1974 to 02/07/2014	03/07/2014 to 31/03/2030	55	408684000	8173680	817368
42	Satna	MP348622020A1297603/18/06/2020, M/s K.J.S Cement Limited, Bathiya, 10.431 ha	24/06/1982 to 23/06/2022	24/06/2022 to 23/06/2032	50	118593440	2371869	237187
43	Satna	MP348622020A1297646/18/06/2020, M/s K.J.S Cement Limited, Bathiya, 18.165 ha	17/07/1982 to 16/07/2022	17/07/2022 to 16/02/2032	50	81459680	1629194	162919
44	Satna	MP348622020A1297741/18/06/2020, M/s K.J.S Cement Limited, Bathiya, 4.290 ha	28/06/1983 to 27/06/2023	28/06/2023 to 27/06/2033	50	71268480	1425370	142537
45	Satna	MP348622020A1221338/08/05/2020, Shrawan Kumar Pathak, Ramsthan, 32.374 ha	22/07/1979 to 21/07/2019	22/07/2019 to 21/07/2029	50	207129600	1553472	155347
46	Satna	MP348622020A1819724/07/12/2020, Lata Singh, Aber, 4.253 ha	15/04/2015 to 01/12/2020	02/12/2020 to 14/04/2045	30	23830300	297879	29788
47	Satna	MP348622020A1883046/26/12/2020, M/s Kunjilal Ishwariprasad Agrawal, Khomatha1, 15.30 ha	21/07/1998 to 20/07/2028	21/07/2028 to 20/07/2048	50	5951578	74395	7440
48	Satna	MP348622021A1302625/24/03/2021, M/s Neogi & Sons, Ladera, 16.196 ha	17/11/1978 to 16/11/2008	17/11/2008 to 16/11/2028	50	172229875	2152874	215287
49	Satna	MP348622022A1593067/03/06/2022, M/s Madhya Pradesh Minerals Supply Company, Ghataniya, 4.792 ha	07/08/1985 to 06/08/2035	07/08/2015 to 06/08/2035	50	49647154	992944	99294

S. N.	Name of DMO	Registration no./Date of Registration, Lessee, Village, Area	Original lease period	Lease extension period of lease, If any	Total lease period in year	Anticipated royalty considered for Stamp Duty	SD levied	Leviable Cess (10% of SD)
50	Satna	MP348622022A1593104 /03/06/2022, M/s Rakesh Agencies, Sidhakohtar, 16.187 ha	19/08/1978 to 18/08/2008	19/08/2008 to 18/08/2028	50	3491984	69839	6984
51	Satna	MP348622022A1593094/03/06/2022, M/s Madhya Pradesh Minerals Supply Company, Ghataniya, 5.005 ha	06/10/1982 to 05/10/2012	06/10/2012 to 05/10/2032	50	17275307	345507	34551
Total- 51 Cases & Seven DMOs						21,20,58,12,484	36,60,45,358	3,66,04,537

Note- Lease period 70 years is as per Rule 3 of Mineral (Mining by Government Company) Rules, 2015.

Appendix 4.1

(Referred to in paragraph 4.1)

Incorrect Determination of Turnover

S. N.	Name of auditee unit Dealer Month of Assessment	Period of assessment	GTO/ Quantity as per books/ records	GTO/Quantity determined by the AA	Under determination of taxable turnover	Rate of tax applicable (percentage or per cum)	Amount of short realisation	Audit Observations	Reply of Assessing Authority	(Amount in ₹)
1	CTO Sendhwa M/s P C Yadav TIN -23182202785 Case No. CS0000001529037 (VAT) Dec-19	2016-17	6,08,10,432	5,59,58,380	48,52,052	14	6,79,287	The AA determined less GTO by taking purchases inclusive of VAT, whereas the purchases were net of tax.	The AA stated that action would be taken after Verification.	
2	CTO Sendhwa M/s P C Yadav TIN -23182202785 Case No. CS0000001493232 (VAT) Feb-21	2017-18	1,13,32,686 2,82,60,963	1,10,57,146 2,57,63,158	2,75,540 24,97,805	5 14	13,777 3,49,693	The AA determined less GTO by taking purchases as inclusive of VAT, whereas the purchases were net of tax.	The AA stated that action would be taken after verification.	
3	CTO Sendhwa M/s Shri Satyasai Builders & Developers TIN -23799130041 Case No. CS0000001096254 (VAT) Jun-18	2016-17	3,40,98,720 1,72,62,926	3,25,93,611 1,54,28,110	15,05,109 18,34,816	5 14	75,255 2,56,874	The AA determined less GTO by taking purchases as inclusive of VAT, whereas the purchases were net of tax.	The AA stated that action would be taken after verification.	
4	CTO Sendhwa M/s Nandram Kushwah TIN -2315225178 Case No. CS0000001194910 Aug-19	2016-17	2,84,55,132 81,62,874	2,66,05,010 71,64,950	18,50,122 9,97,924	5 14	92,507 1,39,709	The AA determined less GTO by adding less profit.	The AA stated that action would be taken after verification.	
5	CTO Sendhwa M/s S.B.Rawool TIN - 23699046146 Case No. CS0000001195326(VAT) Dec-19	2016-17	81,07,272 1,21,70,091	77,37,556 1,15,25,807	3,69,716 6,44,284	5 14	18,485 90,199	The AA determined less GTO by taking purchases as inclusive of VAT, whereas the purchases were net of tax.	The AA stated that action would be taken after verification. The dealer has deposited tax of ₹ 1,08,684 after reassessment	

S. N.	Name of auditee unit Dealer Month of Assessment	Period of assessment	GTO/ Quantity as per books/ records	GTO/Quantity determined by the AA	Under determination of taxable turnover	Rate of tax applicable (percentage or per cum)	Amount of short realisation	Audit Observations	Reply of Assessing Authority
6	CTO Sendhwa M/s Sayed Hifazat Ali Tin-23242104200 C.No.CS0000000 109660 (VAT) Jun-18	2016-17	16,62,50,278	16,48,73,468	13,76,810	5	68,841	The AA determined less GTO by taking less purchases in the calculation.	The AA stated that action would be taken after verification. The Dealer has deposited tax of ₹68841 after reassessment.
7	CTO Sendhwa M/s Krishi Beej Bhandaar Tin-23812101025 C.No.CS0000001499933 Aug-19	2016-17	32,76,921	-	32,76,921	5	1,63,846	The AA determined less GTO against the sale calculated as per stock.	The AA stated that action would be taken after verification.
8	CTO Gwalior IV M/s MS Trading Company TIN - 23869134593 Case No. CS0000001507364 (VAT). Apr-21	2017-18	3,49,60,002	3,31,53,000	18,07,002	5	90,350	The AA determined less GTO against the sale certified in audited accounts.	The AA stated that action would be taken after verification.
9	CTO Gwalior IV M/s N.K. Enterprises TIN - 23395401681 Case No. CS0000001330457 November 2019	2016-17	73,79,042	67,77,820	1,95,797 3,34,025 71,400	5 14 15	67,263	The AA incorrectly gave deduction under section2(x)(iii)	The AA stated that action would be taken after verification.
10	CTO circle Itarsi M/s Har Govind Punia TIN 23624304242 CS 0000001488284 (VAT) Aug-19	2017-18	5,47,92,341	3,72,20,280	91,37,472 84,34,589	5 14	16,37,716	The AA determined less VAT sales than actually declared by the dealer in GSTR 9C.	The AAs stated that action would be intimated after verification.
11	CTO circle Itarsi M/s Palak Traders TIN 23524303812 CS (VAT) June 2019 Deemed	2017-18	1,34,32,224	1,24,32,225	3,79,999 6,20,000	5 14	1,05,800	The AA determined less VAT sales than actually declared by the dealer in GSTR 9C.	The AAs stated that action would be intimated after taken verification.
12	CTO circle Itarsi M/s Gaurav Traders TIN 23944304842 CS0000001558932	2017-18	70,59,248	60,47,564	7,68,881 2,32,687 10,116	5 14 15	72,538	The AA determined less VAT sales than actually declared by the dealer in GSTR 9C.	The AAs stated that after verification, the

S. N.	Name of auditee unit Dealer Month of Assessment	Period of assessment	GTO/ Quantity as per books/ records	GTO/Quantity determined by the AA	Under determination of taxable turnover	Rate of tax applicable (percentage or per cum)	Amount of short realisation	Audit Observations	Reply of Assessing Authority
	Jul-21								proceedings may be intimated.
13	CTO circle Itarsi M/s Sindh Hardware Stores TIN- 2373405006 CS 10300008729863 Jan-20	2016-17	25,01,405	19,68,968	5,32,437	14	74,541	The AA determined less sale whereas, as per stock calculation, sales are calculated to be more.	The AAs stated that after verification the action would be intimated.
14	CTO Circle Itarsi M/s Shankar Kirana Stores TIN-23564301171 (November 2011, Deemed)	2016-17	3,40,28,428	3,24,08,026	16,20,402	5	81,020	The AA allowed incorrect deduction of Section 2(x)(iii)	The AAs stated that after verification the case may be intimated.
15	ACCT Indore-12 M/s Deccan Sales and Service Private Limited Tin-23101200528 C.No. 10300009873517(VAT) Jul-22	2017-18	14,57,08,830	11,99,99,565	1,36,25,910 1,20,83,355	5 14	23,77,965	The AA determined less VAT sales than actually declared by the dealer in GSTR 9C.	The AA stated that action would be intimated after verification.
16	ACCT Indore-12 M/s Bhaskar Venkatesh Products Private Limited TIN 23459191670 CS 10300009947953 (VAT) Aug-22	2016-17	45,80,078	2,52,057	43,28,021	14	6,05,922	The AA determined less VAT sales than actually declared by the dealer in GSTR 9C.	The AA stated that action would be intimated after verification.
17	ACCT Indore-12 M/s Rusoma Laboratories Private Limited TIN-23061200647 CS 10300009574008 (VAT) Oct-21	2016-17	6,63,88,154	6,31,26,596	32,61,558	5	1,63,078	The AA determined less VAT sales than actually declared by the dealer in GSTR 9C.	The AA stated that action taken would be intimated after verification.
18	ACCT Indore-15 M/s Lucky Enterprises TIN-23171503760 CS0000001432993 (VAT) Jul-22	2017-18	1,22,82,917	1,14,53,985	8,28,932	5	41,446	The AA determined less VAT sales than actually declared by the dealer in GSTR 9C.	The AA stated that action would be taken after verification. Further AA informed vide letter dated 09.12.24 that demand has been

S. N.	Name of auditee unit Dealer Month of Assessment	Period of assessment	GTO/ Quantity as per books/ records	GTO/Quantity determined by the AA	Under determination of taxable turnover	Rate of tax applicable (percentage or per cum)	Amount of short realisation	Audit Observations	Reply of Assessing Authority
19	CTO Circle Itarsi M/S Girdhar Ramji Sarothiya TIN -23659206782 CS 0000001559333 (VAT) Oct-21	2017-18	21,22,651	-	21,22,651 (21,22,651/100 per cum = 21,226 cum)	35/cum	7,42,910	The AA did not levy tax on sand/metal. Whereas these goods are taxable at the rate of ₹ 35/cum.	raised against the dealer. The case will be submitted after scrutiny.
20	CTO Circle Rajgarh M/s Kalyan Kisan Sewa Kendra TIN-23372404101 CS0000001296976 (VAT) May-20	2016-17	5,12,79,352	4,97,17,509	15,61,843	27	4,21,698	As per stock detail and purchases the sale is calculated to be more than that determined by AA.	The AAs stated that action would be taken after verification.
21	CTO Circle Rajgarh M/s Shagun Gas Agency TIN-23562403366 CS0000001528319 Dec-19	2016-17	5,39,93,185	5,12,56,136	24,66,004 2,71,045	5 14	1,23,300 37,946	The AA incorrectly gave deduction of Section 2 x(iii).	The AAs stated that action would be taken after verification.
22	CTO Circle-Rajgarh M/s Jagdish Saxena Contractor TIN-23132402196 CS000000996120 Jul-20	2015-16	3,33,38,892	3,06,50,271	26,88,621	5	1,34,431	The AA determined less TTO by adding less profit to purchases.	The AAs stated that action would be taken after verification.
23	ACCT Circle Morena M/s Ramprakash Gupta Tin-23165602549 CS0000001619711 May-21	2017-18	12,72,100	0	12,72,100	14	1,78,094	The AA took less purchases to determine TTO.	The AAs stated that action would be taken after verification.
24	ACCT Circle Morena M/s Yadav Construction Comp. Tin-23185604381 CS0000001547457 Jan-20	2016-17	25,80,371 6,51,199	12,85,314 5,96,800	12,95,057 54,399	14 5	1,81,308 2,720	The AA took less purchases to determine TTO.	The AAs stated that action would be taken after verification.
25	ACCT Circle-12 Indore M/s Apple products TIN-23349120774 CS0000001519511 Sep-22	2017-18	65,94,789	60,60,883	5,33,906	14	74,747	The AA did not include the sale Machinery in GTO.	The AAs stated that action would be taken after verification.
Total			91,31,33,503	2,31,14,195	9,00,19,308		91,63,266		

Appendix 4.2

(Referred to in paragraph 4.2)

Non/short levy of tax under Central Sales Tax Act

S. N.	Name of the Auditee Unit Dealer	Period of assessment/ date of assessment	Name of Commodity Turnover (₹)	Rate of tax applicable Rate of tax applied (per cent)	Amount (₹)	Audit Observation	Reply of the Assessing Authority (AA)/ Audit Comments
1	CTO Gwalior IV Bathinda Industrial Gas Pvt. Ltd. TIN – 23855308308 Case No. CS0000001605319(CST)	2017-18/ October 2021	CO2 Gas 4,25,639	14 2	51,077	The AA imposed tax at the rate of two per cent on sale of ₹ 1,36,47,870 treating it as sale supported by C form, whereas C form amounting to ₹ 1,32,22,231 were only found available in records. So, the difference amount of ₹ 4,25,639 is taxable at the differential rate of 12 per cent (14-2).	The AA stated that action would be taken after verification.
2	CTO Sendhwa M/s Mansa Maa Agro TIN – 23382202093 Case No. CS0000001194300(CST)	2016-17/ January 2020	DOC 1,38,33,457	1 0	1,38,334	The AA imposed tax at the rate of two per cent on sale of ₹ 3,44,01,712 treating it as sale supported by C form, whereas C form amounting to ₹ 2,05,68,255 were only found available in records. So, the difference amount of ₹ 1,38,33,457 is taxable at the rate of one per cent.	The AA stated that action would be taken after verification. The Dealer has deposited a tax of ₹ 72,627 after reassessment.
3	ACCT Indore-08 M/s Devkaran Jeevanram TIN-23870800707 Case no. CS0000001065212(CST)	2016-17/ January 2020	DOC 3,31,67,154	1 0	3,31,671	The Audit observed that the dealer claimed and granted out-to-out sales of DOC of ₹ 3,31,67,154. Further it was found that the dealer has purchased DOC from inside the state and then sold it to other state without 'C' form. In above condition tax at the rate of one per cent is leviable on such sale.	The AA stated that action would be taken after verification.
4	ACCT Indore-08 M/s Rishabh Agencies TIN-23869008396 Case no. Deemed	2017-18/ July 2019	Auto Parts 3,07,55,853	14 2	36,90,702	'C' form amounting to ₹ 3,07,55,853 were not found attached in the case so, it attracts tax at differential rate of 12 per cent amounting to ₹ 36,90,702.	The AA stated that action would be taken after verification.
5	CTO Itarsi M/s M.L. Patel	2015-16/ June 2018	Timber 80,69,615	14 0	11,29,746	The AA did not levy tax on inter-state sales (without C form) of Timber.	Action would be taken after verification.

S. N.	Name of the Auditee Unit Dealer	Period of assessment/ date of assessment	Name of Commodity Turnover (₹)	Rate of tax applicable Rate of tax applied (per cent)	Amount (₹)	Audit Observation	Reply of the Assessing Authority (AA)/ Audit Comments
	Tin-230804300166 Case No. CS00000927953						
		Total	8,62,51,718		53,41,530		

Appendix 4.3

(Referred to in paragraph 4.3)

Non/short levy of Entry Tax

S. N.	Name of the Auditee Unit Dealer	Period of assessment	Commodity/ TTO (₹)	Rate of tax applicable/ Applied Rate (per cent)	Amount of non/short levy of tax/penalty	Audit Observation	Reply of the AA/ Audit Comments	(Amount in ₹)
1	ACCT Morena M/s Brijendra Singh Tomar, Morena TIN - 23415604400 Case No. 1307579 (ET). Dec 2019	2016-17	Iron and steel/ 1,20,38,881	2 1	1,20,388	The AA levied ET at one per cent on purchase of Iron & steel which is leviable at the rate of two per cent.	The AA stated that action would be taken after verification.	
2	ACCT Morena M/s B R Overseas Ltd., Morena TIN - 23509185748 Case No. CS0000001409561 (ET) September 2019	2017-18	PP Bags/ 14,20,025	5 1	56,801	The AA levied ET at one per cent whereas, PP bags are taxable at the rate of five per cent.	The AA stated that the reply will be communicated to the audit after verification.	
3	CTO Circle-4, Gwalior MS Trading Comp. TIN - 23869134593 CS0000001507369(ET) April 2020	2017-18	oil 3,56,60,691	1 0	3,56,606	The AA did not levy ET on purchase of vegetable oil purchased from manufacturing unit, treating it as Tax paid goods without any evidence.	The AA stated that action would be taken after verification.	
4	CTO Circle-4, Gwalior M/s Jain Traders TIN - 23595401474 Case No. CS0000001330406 September 2019	2016-17	Iron and Steel 59,92,526	2 0	1,19,850	Iron & steel is exempted from ET, if is consumed in manufacturing. The AA gave exemption to trader without any evidence.	The AA stated that action would be taken after verification.	
5	CTO Circle-8, Indore M/s Etna Enterprises TIN - 23470800248 CS0000001147045 (ET) December 2019	2016-17	Auto parts 11401793	2 0	2,28,036	The AA did not levy ET on purchase of auto parts, purchased from manufacturer unit which are taxable at the rate of two per cent.	The AA stated that action would be taken after verification.	
6	CTO Circle-12, Indore M/s Bhaskar Venktesh Product Ltd TIN 23459191670 10300009947953 (ET) August 2022	2017-18	Machinery parts 4,80,59,120	2 0	9,61,182	The AA did not levy ET on import purchase.	The AA stated that action would be taken after verification.	

S. N.	Name of the Auditee Unit Dealer	Period of assessment	Commodity/ TTO (₹)	Rate of tax applicable/ Applied Rate (per cent)	Amount of non/short levy of tax/penalty	Audit Observation	Reply of the AA/ Audit Comments
7	CTO Circle Itarasi M/s Girdhar Ramji Sarothiya TIN 23659206782 CS 0000001559334 (ET) October 2021	2017-18	Machinery parts and pipe 24,65,437 & 5,45,420	2 & 1 0	54,762	The AA did not levy ET on machinery and pipes whereas it is taxable at two and one <i>per cent</i> respectively.	The AA stated that action would be taken after verification.
8	CTO Circle Rajgarh M/s Jagdish verma contractor TIN 23732403709 CS 0000001286019 (ET) June 2019	2016-17	Raw material and Machinery parts 77,86,262 & 54,34,963	1 & 2 0	1,86,562	The AA did not levy ET on raw material and Machinery parts.	The AA stated that action would be taken after verification.
9	CTO Circle Rajgarh M/s Prabhunath Singh Tin 23132402293 CS 0000001564488 (ET) February 2020	2017-18	Machine 1,11,82,191	2 0	2,23,644	Dealer has purchased two machineries. The AA did not levy ET on purchase of one machinery.	The AA stated that action would be taken after verification.
10	CTO Circle Rajgarh M/s Evan Traders TIN 23859049428 Cs 000000970968(ET) May 2018	2015-16	Soyabeen. 98,97,384	1 0	98,974	The AA incorrectly allowed deduction of tax paid goods without any evidence.	The AA stated that action would be taken after verification.
11	CTO Circle-12 Indore M/s Super Hygiene Products Pvt. Ltd. TIN 23519178569 C. No. CS0000001584487 August 2022	2017-18	Machinery parts 5,33,52,626 & 20,97,305	2 & 1 0	10,88,026	The AA levied ET on less purchase amount.	The AA stated that action would be taken after verification.
Total					34,94,831		

Appendix 4.4

(Referred to in paragraph 4.4)

Application of incorrect rate of tax

S. N.	Name of the Auditee Unit Dealer	Period of assessment	Commodity/Taxable Turnover on which incorrect rate applied (₹)	Rate of tax applicable/ Applied Rate (%)	Amount of Non/Short levy of tax (₹)	Audit Observations	Reply of the Department
1	CTO Circle-4, Gwalior M/s Deepak traders TIN – 23409057136 Case No. CS0000001472941(VAT)	2017-18 Dec. 2021	LPG Rubber Tube 7,54,302	14 5	67,887	The AA levied tax at the rate of five <i>per cent</i> on Rubber Tube of ₹ 7,54,302 whereas it was leviable at the rate of 14 <i>per cent</i> .	The AA stated that action would be taken after verification.
2	CTO Sindhwa M/s P C Yadav Tin-23182202785 C.No.CS0000001529037(VAT)	2016-2017 Dec.2019	Machinery/ 39,86,000	14 5	3,58,740	The AA levied tax at five <i>per cent</i> on sale of machine, whereas machinery is taxable at 14 <i>per cent</i>	The AA stated that action would be taken. after verification.
3	ACCT Indore-08 M/s Powerage Towers Ltd Tin-2380802848 C.No. CS0000001151511 (VAT)	2016-2017 January 2020	Solar panel stand structure 1,76,35,665	14 5	15,87,210	The AA levied tax at the rate of five <i>per cent</i> on the sale of solar panel stand structure. As there is no specific entry for the said item, it attracts tax at the rate of 14 <i>per cent</i> as per entry No. II/IV/5.	The AA stated that action would be taken after verification.
4	ACCT Indore-08 M/s Powerage Towers Ltd Tin-23780802842 C.No. CS0000001417080(VAT)	2017-18 March 2021	Solar panel stand structure/ 62,91,443	14 5	5,66,230	The AA levied tax at the rate of five <i>per cent</i> on the sale of solar panel stand structure. As there is no specific entry for the said item, it attracts tax at the rate of 14 <i>per cent</i> as per entry No. II/IV/5.	The AA stated that action would be taken after verification.
5	CTO- Rajgarh M/s Vikas Shivhare Tin-23269021163 C.No.CS000000126966	2016-17 Sep 2019	Tyre tube 17,76,089	15 5	1,77,609	AA levied tax at five <i>per cent</i> on sale of tyre tube, whereas these goods are taxable at the rate of 15 <i>per cent</i>	The AA stated that action would be taken after verification.

S. N.	Name of the Auditee Unit Dealer	Period of assessment	Commodity/Taxable Turnover on which incorrect rate applied (₹)	Rate of tax applicable/ Applied Rate (%)	Amount of Non/Short levy of tax (₹)	Audit Observations	Reply of the Department
6	ACCT Indore-15 M/s Lucky Enterprises TIN-23171503760 CS0000001432993 (VAT)	2017-18	Scrap 37,75,436	14 5	3,39,789	AA incorrectly levied tax at the rate of five per cent instead of 14 per cent.	The AA stated that action would be taken after verification. Further AA informed vide letter dated 09 December 2024 that demand has been raised against the dealer.
Total					30,97,465		

Appendix 4.5

(Referred to in paragraph 4.5)

Allowance of inadmissible Input Tax Rebate (ITR)

S. N.	Name of the Auditee Unit Dealer	Period of assessment/ Month of Assessment	Commodity	Excess grant of ITR	Audit observation	Reply of the AA/ Audit Comments	(Amount in ₹)
1	CTO Cir Itarsi M/s Sindh Hardware Store TIN – 2373405006 Case No. 10300008729863	2016-17 January 2020	Iron & Steel	78,236	The AA allowed ITR on excess purchase against the purchases recorded in audited accounts.	The AA stated that action would be taken after verification.	
2	CTO Cir Rajgarh M/s Pawan Sharma TIN –23639043727 Case No. CS0000001239773	2016-17 December 2019	Contract work	2,75,688	As per provision, ITR shall be allowed on such purchase invoices in which VAT is charged separately. The AA allowed ITR on purchase invoices in which VAT was not separately charged.	The AA stated that action would be taken after verification.	
3	CTO Cir Rajgarh M/s Vikash Shivhare TIN –23269021163 CS 000000126966 (VAT)	2016-17 September 2019	Contract work	52,705	As per provision, ITR shall be allowed on such purchase invoices in which VAT is charged separately. The AA allowed ITR on purchase invoices in which VAT was not separately charged.	The AA stated that action would be taken after verification.	
4	CTO Cir Rajgarh M/s Rahul Traders TIN –23882402026 CS 428/2017 (VAT)	2015-16 February 2018	Traders	1,33,050	The AA allowed ITR on complete purchases, whereas it was found that VAT had been refunded by the seller to the purchaser on the rate difference amount.	The AA stated that action would be taken after verification.	
5	CTO Cir Rajgarh M/s Shree Hari Traders TIN –23332404026 CS0000001289023	2016-17 January 2020	Traders of groceries items	1,28,756	The AA allowed ITR on purchases from unregistered dealer.	The AA stated that action would be taken after verification.	
6	CTO Cir Rajgarh M/s Pawan Sharma TIN – 23639043727 CS0000001554034	2016-17 February 2020	Contract work	74,422	The AA allowed ITR on purchases from unregistered dealer.	The AA stated that action would be taken after verification.	

S. N.	Name of the Auditee Unit Dealer	Period of assessment/ Month of Assessment	Commodity	Excess grant of ITR	Audit observation	Reply of the AA/ Audit Comments
7	CTO Sendhwa M/s P C Yadav TIN – 23182202785 Case No. CS0000001493232	2017-18 February 2021	Machine and Parts etc.	3,66,470	As per provision, ITR should be given on transferable goods in case of works contract. The AA allowed ITR on non-transferable goods also.	The AA stated that action would be taken after verification.
8	CTO Sendhwa M/s Chirag Construction Tin-23489002517 M/s Onkar Gomaji Tin-23802204384 M/s Onkar Gomaji Tin-23802204384 M/s Sunil Kumar Madan Lal Tin-23102203120	2016-17 November 2019 2017-18 November 2019 2016-17 November 2019 2016-17 November 2019	Plants, Machinery and Machinery Parts	4,73,216	As per provision, ITR should be given on transferable goods in case of works contract. The AA allowed ITR on non-transferable goods also.	The AA stated that action would be taken after verification.
9	CTO Sendhwa M/s Radhakrishna Oil Industries Tin-23772104151 C.No.CS0000001193896	2016-17 October 2019	Cotton and cotton seed etc	2,89,722	The AA allowed excess ITR against the provision of the Act. The ITR should have been given equal to CST.	The AA stated that action would be taken after verification.
10	CTO Sendhwa M/s Subhash Joshi Tin-23382203160 C.No.CS0000001493265	2016-17 January 2022	Plants, Machinery and Machinery Parts	1,74,160	As per provision, ITR should be given on transferable goods in case of works contract. The AA allowed ITR on non-transferable goods also.	The AA stated that action would be taken after verification.
11	CTO Sendhwa M/s Nanes Industries Tin-23182202882 C.No.CS0000001374622	2016-17 February 2019	Cotton and cotton seeds	1,80,267	The AA allowed excess ITR against the provision of the Act. The ITR should have been given equal to CST.	The AA stated that action would be taken after verification.
12	CTO Sendhwa M/s Shreemaya Agro Industries TIN – 23982108158 Case No. CS0000001313698	2016-17 January 2019	Milk, Ghee, and Kakda et.	1,52,683	The AA allowed ITR of input paid on purchases of chiller machine. It was found that the Dealer was a trader of Milk and cotton seeds. So ITR was admissible on taxable transferable goods.	The AA stated that action would be taken after verification.
13	CTO Sendhwa M/s Krishi Beej Bhandaar Tin-23812101025 C.No.CS0000001499933	2016-17 January 2020	Electrical goods	1,57,315	The AA allowed excess ITR against the provision of the Act. The ITR should have been given equal to CST.	The AA stated that action would be taken after verification.

S. N.	Name of the Auditee Unit Dealer	Period of assessment/ Month of Assessment	Commodity	Excess grant of ITR	Audit observation	Reply of the AA/ Audit Comments
14	CTO Gwalior IV M/s Jai Bharat Automobile TIN – 23785401030 Case No. CS0000001330373 (VAT)	2016-17	Diesel, Petrol	1,06,067	The AA allowed excess ITR on value of shortage of diesel and petrol, which was against the provisions of section 21(2) 14(IAC) of MPVAT Act.	The AA stated that action would be taken after verification.
Total				26,42,757		

Appendix 4.6

(Referred to in paragraph 4.6)

Incorrect deduction of work done by Contractor

S. N.	Name of the Auditee Unit Dealer	Period of assessment/ Month of Assessment	Commodity	Amount in Form 3/Tax rate	Excess grant to contractor	Audit observation	Reply of the AA/Audit Comments	(Amount in ₹)
1	CTO Rajgarh M/s Patel Construction Tin-23392404284 CaseNo. CS0000001624015	2017-18 June 2021	Contract work	19,32,1791 5%	9,66,090	Form-3 submitted by the dealer is having Invalid Tin number. The AA Without doing verification allowed deduction.	The action would be taken after verification.	
2	CTO Rajgarh M/s Sanjay Vyas Tin-23722402502 CaseNo.622/17	2016-17 June 2019	Contract work	76,17,162 5%	3,80,858	Form-3 submitted by the dealer is of cancelled dealer. The AA Without doing verification allowed deduction.	The action would be taken after verification.	
Total					13,46,948			

Appendix 4.7

(Referred to in paragraph 4.7)

Incorrect determination of market value

S.N.	Unit Name/Period	No. of instruments	Value as per Guideline Registered/ valued as per department	Leviable SD/RF	Levied SD/RF	Differences SD/RF	Total	Recovery (If any)	Remaining Amount	
1	S.R. Mhow (Dist-Indore) 04/2018 to 03/2023	1	2,05,47,523	13,35,589	8,91,226	4,44,363	6,49,453	0	6,49,453	
			1,37,11,141	6,16,425	4,11,335	2,05,090				
2	S.R. Sanwer (Dist-Indore) 04/2017 to 03/2023	1	1,76,00,250	11,44,017	7,57,939	3,86,078	5,64,274	0	5,64,274	
			1,16,60,400	5,28,008	3,49,812	1,78,196				
3	S.R. Katni 04/2018 to 03/2023	1	3,63,43,496	23,62,327	7,59,566	16,02,761	23,42,459	0	23,42,459	
			1,16,70,208	10,90,305	3,50,607	7,39,698				
4	S.R. Indore-1 04/2021 to 03/2023	1	12,14,33,400	78,93,171	53,43,472	25,49,699	43,18,025	10,53,454	32,64,571	
			8,22,22,600	36,43,002	18,74,676	17,68,326				
5	S.R. Vidisha 04/2017 to 03/2023	3	1,34,53,338	6,72,667	6,08,257	64,410	74,715	34,807	39,908	
			1,21,65,138	1,07,627	97,322	10,305				
			69,03,000	4,48,678	2,81,264	1,67,414	1,88,020	0	1,88,020	
			43,27,092	55,223	34,617	20,606				
6	S.R. Gwalior-1 04/2021 to 03/2023	2	69,68,000	4,52,942	3,78,767	74,175	85,575	0	85,575	
			58,11,696	69,683	58,283	11,400				
7	S.R. Burhanpur 04/2016 to 3/2023	1	2,32,13,120	22,05,246	9,52,833	12,52,413	16,47,919	0	16,47,919	
			1,00,29,600	6,96,394	3,00,888	3,95,506				
8	S.R. Neemuch 04/2017 to 03/2023	7	4,02,36,000	38,22,420	26,57,910	11,64,510	15,32,250	0	15,32,250	
			2,79,78,000	12,07,080	8,39,340	3,67,740				
7	S.R. Burhanpur 04/2016 to 3/2023	1	9,93,55,503	58,64,205	46,93,230	11,70,975	19,69,368	0	19,69,368	
			7,27,42,422	29,80,666	21,82,273	7,98,393				
8	S.R. Neemuch 04/2017 to 03/2023	7	10,29,20,085	97,77,408	6,22,752	91,54,656	1,20,45,608	0	1,20,45,608	
			65,55,020	30,87,603	1,96,651	28,90,952				
7	S.R. Burhanpur 04/2016 to 3/2023	1	7,44,96,672	70,77,184	8,19,074	62,58,110	69,16,861	0	69,16,861	
			86,21,618	7,44,967	86,216	6,58,751				
8	S.R. Neemuch 04/2017 to 03/2023	7	4,03,46,400	38,32,908	8,58,385	29,74,523	39,13,859	0	39,13,859	
			90,35,200	12,10,392	2,71,056	9,39,336				

S.N.	Unit Name/Period	No. of instruments	Value as per Guideline Registered/ valued as per department	Leviable SD/RF	Levied SD/RF	Differences SD/RF	Total	Recovery (If any)	Remaining Amount
			3,84,96,000	36,57,120	3,76,213	32,80,907	43,18,369	0	43,18,369
			39,13,920	11,54,880	1,17,418	10,37,462			
			18,63,47,400	1,77,03,003	87,27,194	89,75,809	1,27,88,599	0	1,27,88,599
			5,92,54,400	55,90,422	17,77,632	38,12,790			
			7,15,10,800	67,93,526	5,80,752	62,12,774	81,74,530	0	81,74,530
			61,02,240	21,45,324	1,83,568	19,61,756			
			4,88,31,200	46,38,964	8,58,385	37,80,579	49,74,459	0	49,74,459
			30,34,400	14,64,936	2,71,056	11,93,880			
9	S.R. Govindpura, Bhopal-3, 04/2020 to 03/2023	1	45,26,46,400	2,26,32,320	1,24,47,776	1,01,84,544	1,18,14,074	0	1,18,14,074
			42,41,60,000	36,21,171	19,91,641	16,29,530			
			1,27,08,720	8,26,067	4,78,257	3,47,810	5,08,341	2,00,000	3,08,341
			73,57,680	3,81,262	2,20,731	1,60,531			
10	S.R. Gwalior-2 04/2020 to 03/2023	10	27,41,73,640	2,64,87,093	2,06,99,727	57,87,366	84,23,883	0	84,23,883
			20,40,19,359	82,25,209	55,88,692	26,36,517			
	Total	29	1,68,85,30,947	12,96,26,855	6,37,92,979	6,58,33,876	8,72,50,641	12,88,261	8,59,62,380
			98,43,72,134	3,86,20,579	1,72,03,814	2,14,16,765			

Appendix 4.8

(Referred to in paragraph 4.8.1)

Irregular reduction of Stamp Duty and Panchayat fee ₹ 97.63 lakh

S.N.	UNIT	Doc No/Date	Bank/ Borrower	Loan amount	Leviable SD (0.25+0.25%)	Levied SD (0.125+0.125%)	Short Levied SD
1	SR Dewas	MP108942022A1866423 Dated 24.08.22	Indian Bank/M/s Labhanshi Agritech Pvt Ltd	13,50,00,000	6,75,000	3,37,500	3,37,500
		MP108942022A1090792 Dated 28.01.22	Bank of Maharashtra/M/s Religrace Parental India Pvt Ltd/SSI Unit	15,00,00,000	7,50,000	3,75,000	3,75,000
		MP108942023A1282665 Dated 17.03.22	Axis Bank & HDFC Bank/M/s Chromewell Engineering Pvt Ltd,SSI Unit	4,00,00,000	2,00,000	1,00,000	1,00,000
		MP108942023A11602240 Dated 17.03.23	Axis Bank & HDFC Bank/M/s Chromewell Engineering Pvt Ltd	10,00,00,000	5,00,000	2,50,000	2,50,000
		MP432022021A1410477 Dated 07.06.2021	Bank of India /Dr. Mohan Yadav & 4 others	12,30,00,000	6,15,000	3,07,500	3,07,500
2	SR Ujjain	MP432022021A1779740 Dated 13.09.2021	Axis Bank /M/s Vyaktesh Corrugators Pvt Ltd.	30,96,00,000	10,00,000	7,74,000	2,26,000
		MP059712021A1026743 Dated 08.01.21	Bank of Maharashtra/M/s Attractive Auto Parts Pvt Ltd	14,62,35,000	7,31,175	3,65,588	3,65,587
3	SR Govindpura, Bhopal-3	MP059712021A1148473 Dated 11.02.21	Axis Bank /M/s M.K. Engineers Group	15,90,00,000	7,95,000	3,97,500	3,97,500
		MP059712020A1273042 Dated 10.06.20	Bank Of India/ M/s Electro Auto Industries	1,40,00,000	70,000	35,000	35,000
		MP059712022A1962502 Dated 21.09.22	Indian Bank/ M/s DG Oil	13,45,00,000	6,72,500	3,36,250	3,36,250
		MP059712020A1563395 Dated 10.09.2020	State Bank Of India/ M/s Kilpest India Ltd	6,25,00,000	3,12,500	1,56,250	1,56,250
		MP059712021A1570567 Dated 13.07.21	State Bank Of India/ M/s Shree Cables & Conductors Pvt. Ltd	8,19,00,000	4,09,500	2,04,750	2,04,750
		MP059712022A1199079 Dated 25.02.22 Document contains two separate loan Cases	AU Small Finance Bank/ M/s MK Engineers	22,00,00,000	10,00,000	5,50,000	4,50,000
		MP059712020A1499285 Dated 21.8.20	AU Small Finance Bank/ M9 Buildcon	2,00,00,000	1,00,000	50,000	50,000
		MP059712022A1332052 Dated 28.03.22	Bank of Baroda/ Ms Bend Joint Pvt Ltd	4,38,00,000	2,19,000	1,09,500	1,09,500
		MP059712022A1332052 Dated 21.8.20	HDFC Bank/ M/s SCM Agrotech Ent. Pvt Ltd	25,00,00,000	10,00,000	6,25,000	3,75,000
		MP059712020A1777875 Dated 28.03.22	AXIS Bank & HDFC Bank/ M/s Sanfield (India) Pvt Ltd	3,84,00,000	10,00,000	1,92,000	8,08,000

S.N.	UNIT	Doc No/Date	Bank/ Borrower	Loan amount	Leviable SD (0.25+0.25 %)	Levied SD (0.125+0.125%)	Short Levied SD
		Dated 23.11.20 (पूर्व ऋण पर स्टाम्प शुल्क चुकाए जाने/ पंजीकृत विलेख का कोई उल्लेख नहीं अतः पूर्ण राशि पर शुल्क प्रभाव है)					
		MP059712022A11185857 Dated 29.11.22 Loan amount Rs 283.9 Million or Rs 28.39 crores	ICICI Bank/ Impression Furniture Industry Pvt Ltd	28,39,00,000	10,00,000	7,86,250	2,13,750
4	SR, Govindapura, Bhopal-3	MP059712022A1787423 Dated 27.07.22	ICICI bank/ Shri Agrawal Technical Education Society	10,00,00,000	5,00,000	2,50,000	2,50,000
		MP059712022A1550481 Dated 26.05.22	AU Small Finance Bank/ Shri Wardhman Educational Society	10,00,00,000	5,00,000	2,50,000	2,50,000
		MP059712021A1626946 Dated 27.07.21	Bank Of Maharashtra/M/s Zindal Hospital	9,90,00,000	4,95,000	2,47,500	2,47,500
		MP059712020A1708171 Dated 29.10.20	HDFC bank/ Shri Agrawal Health and Education Society	2,71,03,686	1,35,518	67,760	67,758
		MP059712020A1708155 Dated 29.10.20	HDFC bank/ Shri Agrawal Educational Public Trust	3,84,99,000	1,92,495	96,248	96,247
		MP059712020A1708164 Dated 29.10.20	ICICI bank/ Shri Agrawal Technical Education Society	3,46,50,000	1,73,250	86,626	86,624
5	SR Gwalior-2	MP142592020A1540896 Dated 02.09.2020	Punjab National Bank/ M/s Maheshwar Rolling Mills	25,00,00,000	10,00,000	6,25,000	3,75,000
		MP142592021A1109868 Dated 02.02.2021	UCO Bank/ M/s RSKS Automotives Pvt Ltd	16,40,00,000	8,20,000	4,10,000	4,10,000
		MP142592020A1573371 Dated 15.09.2020	Punjab National Bank/ M/s Bhagwati Cools Pvt Ltd.	1,79,80,000	89,900	44,950	44,950
		MP142592022A1232947 Dated 11.03.2022	Punjab National Bank/ M/s Sahara Frozen Foods	2,35,00,000	1,17,500	58,750	58,750
		MP142592021A1129132 Dated 06.02.2021	Bank of Baroda/ M/s OM Prakash Sharma	2,25,21,000	1,12,605	56,304	56,301
		MP142592022A1020911 Dated 07.01.2022	SBI/M/s Bhagwati Prestige Motors Pvt Ltd	18,00,00,000	9,00,000	4,50,000	4,50,000
		MP142592021A1994619 Dated 26.11.2021	SBI/ M/s Maa Dhumavati Oil Company	12,91,00,000	6,45,500	3,22,750	3,22,750
		MP142592021A1117970 Dated 31.12.21	SBI/ M/s Hardik Distributors	12,00,00,000	6,00,000	3,00,000	3,00,000
		MP142592022A1258773 Dated 11.03.2022	ICICI Bank/ Vikrant Educational and Social welfare society	9,36,00,000	4,68,000	2,34,000	2,34,000

S.N.	UNIT	Doc No/Date	Bank/ Borrower	Loan amount	Leviable SD (0.25+0.25 %)	Levied SD (0.125+0.125%)	Short Levied SD
		MP142592022A1258767 Dated 11.03.2022	ICICI Bank/ PS Educational and Social welfare society	2,75,00,000	1,37,500	68,750	68,750
6	SR Jabalpur-2	MP182552022A1020855 Dated 07-01-22	HDFC BANK /Akhilesh Maben	15,00,00,000	7,50,000	3,75,000	3,75,000
7	SR Jabalpur-1	MP182542021A1229627 Dated 05-03-2021	ICIC BANK/RAJESH and other	25,00,00,000	10,00,000	2,90,000	7,10,000
		MP182542021A1681350 Dated 10-08-2021	HDFC BANK /Shona Shop Indust.	10,49,00,000	5,24,500	2,62,250	2,62,250
		Total			2,02,11,443	1,04,47,976	97,63,467

Appendix 4.9

(Referred to in paragraph 4.9.2)

Short Levy of Stamp Duty and Registration Fees due to misclassification of instruments

S.N.	Unit	Item	Market Value	Leviable	Levied	Short Levy	
1	SR Ujjain	Stamp Duty	10,92,55,956	54,62,797	27,31,399	27,31,398	
		Municipal fee 3% of market value		0	0	0	
		Panchayat fee 1%		10,92,560	10,92,560	0	0
		Cess (10% of stamp duty payable)		5,46,280	2,73,140	2,73,140	2,73,140
		Grand total stamp duty		71,01,637	40,97,099	40,97,099	30,04,538
		Registration Fees	32,77,678	8,74,048	8,74,048	24,03,630	
		Total SD +RF	1,03,79,315	49,71,147	49,71,147	54,08,168	
2	SR Vidisha	Stamp Duty	28,29,924	1,41,496	70,749	70,747	
		Municipal fee 3% of market value		84,898	84,898	0	0
		Panchayat fee 1%		28,300	28,300	0	0
		Cess (10% of stamp duty payable)		14,150	7,075	7,075	7,075
		Grand total stamp duty		2,68,844	1,91,022	1,91,022	77,822
		Registration Fees	84,898	22,640	22,640	62,258	
		Total SD +RF	3,53,742	2,13,662	2,13,662	1,40,080	

Appendix 4.10

(Referred to in paragraph 4.11.1)

Wrong adoption of base index in agreement for calculating price adjustment led to Extra payment of ₹ 8.95 crore

Components/ Index for May 2022/ Per cent of component	Month	March 2023	June 2023	July 2023	August 2023	October 2023	November 2023	December 2023	Total (Amount in ₹)
Value of Work done		5,37,19,262	7,09,71,829	12,65,26,389	3,64,60,055	7,14,94,944	6,85,35,774	16,44,02,430	
Labour	Index for the month	130.05	134.05	136.725	137.4	136.025	137.8	136.925	
	PA payable (Labour)	89,497	3,07,424	7,73,616	2,39,327	4,03,788	4,68,144	10,27,112	
Cement	Index for the month	121.5	123.5	122.7	123	126.1	126	125.6	
	PA payable (Cement)	-10,645	-4364	-14,697	-3,488	8,305	7,493	13,480	
Steel	Index for the month	151	144.5	142.8	141.8	145.1	142.7	142	
	PA payable (Steel)	-22,41,630	-37,94,893	-71,53,974	-21,27,364	-37,45,374	-38,87,486	-95,33,122	
POL	Index for the month	94.03	94.03	94.03	94.03	94.03	94.03	94.08	
	PA payable (POL)	3,14,652	4,15,706	7,31,729	2,10,856	4,13,470	3,96,357	9,62,426	
HDPE	Index for the month	145.2	139.6	136.3	136.4	134.1	130.8	131.3	
	PA payable (HDPE)	-7,31,679	-13,83,076	-29,03,169	-8,32,762	-18,05,259	-19,67,501	-46,33,483	
P&M	Index for the month	86.9	88.4	89.1	88.4	89.2	88.8	88.6	
	PA payable (P&M)	1,80,242	3,46,370	7,07,549	1,77,939	4,07,076	3,62,354	8,35,778	
All commodities	Index for the month	151	148.9	152.1	152.5	152.5	153.1	151.8	
	PA payable (All Commodities)	-88,377	-1,78,059	-1,50,913	-37,489	-73,513	-53,557	-2,16,375	
	PA payable (All Components)	-24,87,940	-42,90,892	-80,09,859	-23,72,981	-43,91,507	-46,74,196	-1,15,44,184	-3,77,71,559
	PA Paid by Department (inclusive of GST)	1,00,58,320	56,63,542	1,08,83,308	27,84,091	58,94,796	50,44,636	1,14,12,110	5,17,40,803
	Excess PA Paid by Department (inclusive of GST)	1,25,46,260	99,54,434	1,88,93,167	51,57,072	1,02,86,303	97,18,832	2,29,56,294	8,95,12,362
	Total extra cost in ₹								8,95,12,362

Note: For POL the rate of HSD was adopted as taken by the Department i.e. for March 2021

Appendix 4.11

(Referred to in paragraph 4.12)

Undue financial aid to the contractor through excess payment of ₹ 2.46 crore on account of price adjustment due to incorrect adoption of date for base rate

Month	Components	Cement		Steel (long product)		Other Material		Plant & Machinery		POL		HDPE		(Amount in ₹)		
		Index	Price Adjustment payable	Index	Price Adjustment payable	Index	Price Adjustment payable	Index	Price Adjustment payable	Index	Price Adjustment payable	Index	Price Adjustment payable	Index at Jabalpur	Price Adjustment payable	Labour
	Base rate	110.9	110	119.9	110	75.2	71.63	121	306							
	Percentage	10	20	20	20	10	15	15	10	15	15	15	10	10		
	Value of work done	Index	Price Adjustment payable	Index	Price Adjustment payable	Index	Price Adjustment payable	Index	Price Adjustment payable	Index	Price Adjustment payable	Index	Price Adjustment payable	Index at Jabalpur	Price Adjustment payable	Labour
Feb-19	62,10,740	111.6	3,332	109.9	-960	119.5	-3,522	77.0	12,636	67.4	-46,763	116.2	-31,413	316	17,252	
Jul-19	1,94,49,071	114.6	55,155	106.1	-1,17,225	121.3	38,606	74.5	-15,389	69.99	-56,775	112.2	-1,80,346	326	1,08,050	
Aug-19	2,62,55,890	113.9	60,372	104.2	-2,35,348	121.5	59,563	74.5	-20,774	69.14	-1,16,370	112.2	-2,43,464	326	1,45,866	
Nov-19	12,53,55,534	113.3	2,30,591	101.9	-15,69,223	122.3	4,26,564	75.4	28,338	72.38	1,67,348	108.1	-17,03,955	337	10,79,450	
Dec-19	18,33,29,334	112.4	2,10,771	102.4	-21,53,286	123.0	8,05,793	74.8	-82,888	72.68	3,42,639	107.8	-25,49,944	337	15,78,669	
Jan-20	19,98,36,795	112.4	2,29,749	104.9	-15,75,077	123.4	9,91,684	75.7	1,12,940	75.92	15,25,977	108.4	-26,53,205	337	17,20,817	
Apr-20	25,80,51,895	116.0	10,08,706	106.2	-15,15,468	119.2	-2,56,115	75.0	-58,336	68.65	-13,68,795	105.3	-42,69,053	335	20,78,751	
May-20	15,72,57,355	117.5	7,95,504	105.6	-10,69,350	117.5	-5,35,121	76.3	1,95,526	68.65	-8,34,147	106.4	-24,19,294	334	12,23,113	
Jul-20	13,93,21,593	114.8	4,16,457	102.8	-15,50,269	121.0	2,17,291	75.1	-15,748	80.95	23,11,264	109.4	-17,02,947	344	14,70,617	
Aug-20	6,16,78,540	114.6	1,74,913	104.5	-5,24,268	122.0	1,83,647	75.6	27,887	81.73	11,08,845	110.9	-6,56,418	343	6,33,918	
Sep-20	17,26,21,191	114.0	4,10,150	106.3	-9,87,079	122.9	7,34,252	75.3	19,512	80.67	27,77,652	112.0	-16,37,048	345.3	18,84,448	
Nov-20	10,56,53,214	114.6	2,99,621	112.8	4,57,190	125.1	7,78,961	75.6	47,769	78.46	12,84,454	117.9	-3,45,119	351.9	13,47,078	
Dec-20	5,86,94,755	113.7	1,25,963	118.2	7,43,823	125.4	4,57,711	75.8	39,806	82.1	10,93,859	120.4	-37,109	349.8	7,14,120	
Dec-20	4,17,64,820	113.7	89,631	118.2	5,29,274	125.4	3,25,689	75.8	28,325	82.1	7,78,346	120.4	-26,405	349.8	5,08,139	
Jan-21	7,13,93,088	114.9	2,18,879	125.6	17,21,222	126.5	6,68,082	76.6	1,12,976	83.21	14,71,567	121.3	22,568	348.9	8,50,768	
Feb-21	6,04,23,581	114.2	1,52,830	124.7	13,72,714	128.1	7,02,506	76.6	95,617	87.9	17,49,884	125.9	3,11,980	356.7	8,50,965	
Mar-21	10,12,76,228	116.7	4,50,218	124.6	22,85,160	129.9	14,35,943	76.6	1,60,264	90.16	33,40,398	135.9	15,90,079	359.7	15,10,704	
Mar-21	6,86,48,092	116.7	3,05,171	124.6	15,48,951	129.9	9,73,326	76.6	1,08,632	90.16	22,64,223	135.9	10,77,803	359.7	10,24,001	
Apr-21	1,56,80,360	116.6	68,504	127.6	4,26,506	132.0	2,69,012	76.8	28,358	89.37	4,95,136	140.7	3,25,497	370.5	2,80,940	

GLOSSARY

GLOSSARY OF ABBREVIATIONS

AA	Assessing Authority
AA	Administrative Approval
ACS	Additional Chief Secretary
Add EC	Additional Excise Commissioner
AEC	Assistant Excise Commissioner
AG	Accountant General
AMO	Assistant Mining Officer
APCCF	Additional Principal Chief Conservator of Forest
APD	Additional Project Director
ARN	Acknowledgement Receipt Number
BG	Bank Guarantee
BOQ	Bill of Quantity
CA	Compensatory Afforestation
CAMPA	Compensatory Afforestation Management and Planning Authority
CBIC	Central Board of Indirect Taxes & Customs
CBS	Core Banking Solution
CCF	Chief Conservator of Forest
CF	Conservator of Forest
CGST	Central Goods and Services Tax
CPWD	Central Public Works Department
CRM	Crusher Run Macadam
CTD	Commercial Tax Department
CTR	Consolidated Treasury Receipt
DEC	Deputy Excise Commissioner
DEO	District Excise Officer
DFO	Divisional Forest Officer
DGARM	Directorate General of Analytics and Risk Management
DISCOM	Distribution Company
DLP	Defects Liability Period
DMF	District Mineral Foundation
DMO	District Mining Officer
DPE	Divisional Project Engineers
DPR	Detailed Project Report
DRC	Demand and Recovery Forms
DRS	Department of Registration and Stamps
DTIC	District Trade and Industries Centre
ED	Electricity Duty
E-in-C	Engineer in Chief
EIs	Electrical Inspectors
FCA	Forest Conservation Act
FDC	Forest Development Cess

FP	Forest Produce
GCC	General Conditions of Contract
GD	General Division
GoMP	Government of Madhya Pradesh
GST	Goods and Services Tax
GSTIN	Goods and Services Tax Identification Number
GSTN	Goods and Services Tax Network
GSTR	Goods and Services Tax Return
HoD	Head of Department
HSN	Harmonized System of Nomenclature
HT	High Tension
IAB	Internal Audit Branch
ICEGATE	Indian Customs Electronic commerce Gateway
IFA	Indian Forest Act
IGRS	Inspector General of Registration and Superintendent of Stamps
IGST	Integrated Goods and Services Tax
ISD	Input Service Distributor
ITC	Input Tax Credit
JPD	Joint Project Director
LOA	Letter of Approval
MAF	Million Acre Feet
MI	Mining Inspector
MMDR Act	Mines and Minerals (Development and Regulation) Act, 1957
MoEFCC	Ministry of Environment, Forests & Climate Change
MP	Madhya Pradesh
MPFC	Madhya Pradesh Financial Code
MPFFR	Madhya Pradesh Forest Financial Rules
MPFM	Madhya Pradesh Forest Manual
MPPCB	Madhya Pradesh Pollution Control Board
MPSFDC	Madhya Pradesh State Forest Development Corporation
MPSMCL	Madhya Pradesh State Mining Corporation Limited
MPTC	Madhya Pradesh Treasury Code
MPWD	Madhya Pradesh Works Department
MRD	Mineral Resources Department
MSME	Micro, Small & Medium Enterprises
MT	Metric Ton
NBC	National Building Code
NIT	Notice Inviting Tender
NVDA	Narmada Valley Development Authority
NWDT	Narmada Water Disputes Tribunal
OIDAR	Online Information Database Access and Retrieval
P&M	Plant & Machinery
PAC	Public Accounts Committee

PCC	Plain Cement Concrete
PCCF	Principal Chief Conservator of Forest
PD	Production Division
PED	Public Education Department
PHE	Public Health Engineering
POR	Preliminary Offence Report
PS	Principal Secretary
PSU	Public Sector Undertaking
RA	Range Assistant
RCC	Reinforced Cement Concrete
RCM	Reverse Charge Mechanism
RF	Registration Fees
RMC	Ready Mix Concrete
RO	Range Officer
RRC	Revenue Recovery Certificate
RTGS	Real Time Gross Settlement
SCN	Show Cause Notice
SD	Stamp Duty
SDO	Sub Divisional Forest Officer
SFF	Social and Farm Forestry
SGST	State Goods and Services Tax
SOP	Standard Operating Procedures
SOR	Schedule of Rates
SQC	Supervision and Quality Control
SR	Sub-Registrar
SRN	Service Request Number
SSCA	Subject Specific Compliance Audit
TCS	Tax collection at source
TDS	Tax deducted at source
TP	Transit Pass
TS	Technical Sanction
UA	User Agency
UTGST	Union Territory Goods and Services Tax
WP	Working Plan
WPT	Water Proofing Treatment

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