

## ***ANNEXURES***

**ANNEXURE I**  
**(Refer to Paragraph 1.4 of Chapter I)**

| Sl. No.      | Name of the Department            | Nature of receipts               | Auditable units | Units planned | Units audited |
|--------------|-----------------------------------|----------------------------------|-----------------|---------------|---------------|
| 1.           | Commercial Taxes and Registration | Sales tax                        | 392             | 217           | 225           |
|              |                                   | Stamp duty and registration fees | 568             | 210           | 199           |
| 2            | Revenue                           | Land revenue                     | 206             | 103           | 88            |
|              |                                   | Urban land tax                   | 52              | 15            | 7             |
| 3            | Home (Transport)                  | Taxes on vehicles                | 61              | 30            | 30            |
| 4            | Home (Prohibition and Excise)     | State excise                     | 60              | 30            | 16            |
| 5            | Industries                        | Mines and minerals               | 28              | 15            | 15            |
| 6            | Energy                            | Electricity duty                 | 23              | 10            | 11            |
| <b>Total</b> |                                   |                                  | <b>1,390</b>    | <b>630</b>    | <b>591</b>    |

**Annexure II  
(Refer to Paragraph 2.17.1)**

(₹ in lakh)

| Sl. No       | Assessment Circle         | Name of the assessee                  | Commodity              | Assessment Year(s) | Turnover escaped assessment (including excise duty) | Rate of tax | Tax leviable  | Penalty       | Nature of suppression  |
|--------------|---------------------------|---------------------------------------|------------------------|--------------------|---|-------------|---------------|---------------|--|
| 1            | T.Nagar (South)           | Pothys Clothing Company               | Ready-made Garments    | 2001-02 & 2002-03  | 899.96  | 4           | 36.00         | 54.00         | Clandestine removal of goods by issuing two sets of invoices     |
| 2            | Brough Road, Erode        | P & C Constructions (P) Limited,      | RCC Pipes              | 2001-02            | 241.67  | 8           | 19.33         | 29.00         | Clandestine removal of goods by fabrication of statutory records |
| 3            | Avarampalayam, Coimbatore | Raja Steels (P) Ltd                   | MS Ingots, rods, etc., | 2000-01 to 2003-04 | 178.59  | 4           | 7.14          | 6.86          | Clandestine removal of goods without payment of duty             |
| 4            | Sankari                   | Shri Vinayaga Alloys (P) Ltd          | MS Ingots, rods etc.,  | 2006-07            | 98.01   | 4           | 3.92          | 3.92          |  |
| 5            | Tiruppur (Rural)          | Vijaya-lakshmi Spinning Mills         | Cotton yarn            | 2002-03 & 2003-04  | 138.41  | 4           | 3.92          | 1.96          |  |
| 6            | Sankari                   | Shri Vigneshwara Steels (P) Ltd       | MS Ingots, rods etc.,  | 2006-07            | 92.93   | 4           | 3.72          | 1.86          |  |
| 7            | Erode (Rural)             | Agni Steel (P) Limited                | MS Ingots, Rods etc.,  | 2006-07            | 348.48  | 4           | 13.94         | 6.97          |  |
| 8            | Sriperumbudur             | Tricolour Garments Company            | Ready-made garments    | 2002-03            | 39.88   | 4           | 1.60          | 2.39          |  |
| 9            | Adyar-II                  | Springfeel Polyurethane Foams Limited | Polyurethane Foams     | 1998-99 to 2000-01 | 279.84  | 16          | 44.77         | 44.77         | Under-valuation of goods by grade substitution                   |
| 10           | Kilpauk                   | Thyssenkrupp JBM (P) Limited          | Auto-mobile parts      | 1999-00 & 2000-01  | 79.09   | 12          | 9.49          | 9.49          | Non-inclusion of amortisation cost in the value                  |
| 11           | Woraiyur, Trichy          | Trichy Steel Rolling Mills            | MS Ingots, Rods etc.,  | 2002-03            | 240.93  | 4           | 9.64          | 4.82          | Clandestine removal of goods without payment of duty             |
| 12           | Dindigul (Rural)          | Goodwill Textiles                     | Cone Yarn              | 1999-00 to 2001-02 | 222.00  | 2           | 4.44          | 0             | Misclassification of goods                                       |
| <b>Total</b> |                           |                                       |                        |                    | <b>2,859.79</b>                                     |             | <b>157.91</b> | <b>166.04</b> |  |

**Annexure III**  
**(Refer to Paragraph 3.5.9)**

(₹ in lakh)

| Sl. No.  | Name of the lessee/taluk/                                | Period of lease/ extent in Sq.ft.         | Amount due upto 2004-05 | Amount due from 2005-06 to 2009-10 |
|--|--|---|-------------------------|------------------------------------|
| <b>Non-renewal of lease</b>  |  |   |                         |                                    |
| <b>1</b>   | <b>The District Club/ Salem</b>                          | <b>22.08.89 to 21.08.99/<br/>37,995</b>   | <b>71.95</b>            | <b>251.38</b>                      |
| Lease expired on 21.08.99. Renewal proposal was sent to CLA on 30.11.03 proposing a lease rent of ₹ 11.96 lakh for the period from 1999 to 2002 and at ₹ 12.33 lakh for the period from 2002 to 2005 and the same was pending. However, the original lease amount of ₹ 15,000 per annum was being collected. The CLA replied (December 2011) that the proposal fixing the lease rent has been forwarded to Government and the particulars called for by the Government was awaited from the concerned District Collector. However, the reply was silent about renewal of lease.  |  |   |                         |                                    |
| <b>2</b>   | <b>Thiru Arooran Sugars Ltd./<br/>Vridhachalam</b>       | <b>01.07.04 to 30.06.07/<br/>3,77,460</b> | <b>0</b>                | <b>4.01</b>                        |
| Lease was granted vide DRO orders issued in October 2005 fixing a lease rent of ₹ 1.35 lakh per annum. Lease expired on 30.06.07. Renewal proposal was sent by DRO, Cuddalore to CLA on 20.06.08 proposing a lease rent of ₹ 1.79 lakh per annum for the period from July 2007 to June 2010 and orders awaited. The CLA replied (December 2011) that additional particulars called for with regard to renewal of lease from 2007 onwards was awaited from the Collector, Cuddalore.  |  |   |                         |                                    |
| <b>3</b>   | <b>Thiru Arooran Sugars Ltd./<br/>Vridhachalam</b>       | <b>19.05.05 to 18.05.08/<br/>1,35,692</b> | <b>0</b>                | <b>1.78</b>                        |
| Lease expired on 18.05.08. Renewal/Revision proposal sent to DRO/DC in November 2009 and yet to be approved. Lease amount upto 18.05.08 was only collected.  |  |   |                         |                                    |
| <b>4</b>   | <b>Karur Vysya Bank Officers<br/>Association / Karur</b> | <b>09.07.96 to 08.07.99/<br/>1,80,940</b> | <b>1.19</b>             | <b>14.92</b>                       |
| Lease expired on 08.07.99. Renewal proposal for the period from 09.07.99 to 08.07.08 was sent to CLA on 18.01.08 and was pending. The CLA replied (December 2011) that additional particulars for renewal of lease from 1999 onwards was awaited from the Collector, Karur.  |  |   |                         |                                    |
| <b>5</b>   | <b>Andankoil Pollution Control<br/>Ltd./ Karur</b>       | <b>21.12.95 to 20.12.04/<br/>28,340</b>   | <b>0</b>                | <b>3.56</b>                        |
| Lease expired on 20.12.04. Renewal proposal for the period upto 21.12.10 was sent to CLA on 17.12.07. However revised proposal was called for by CLA in January 2010. The District authorities replied that the revised proposal was under process and would be sent early.  |  |   |                         |                                    |
| <b>6</b>   | <b>Officers club/ Karur</b>                              | <b>01.07.72 to 30.06.92/<br/>26,596</b>   | <b>11.39</b>            | <b>12.03</b>                       |
| Lease expired on 30.06.92. Renewal proposal for the period from 01.07.92 to 30.06.10 was sent to CLA on 19.03.08. However revised proposal was called for by CLA in March 2010. The District authorities replied that the revised proposal was under process and would be sent early.  |  |   |                         |                                    |
| <b>7</b>   | <b>Arokkiya Madha Hr. Sec.<br/>School /Kilvelur</b>      | <b>14.09.88 to 13.09.06/<br/>9,692</b>    | <b>19.97</b>            | <b>8.95</b>                        |
| Lease expired on 13.09.06. No renewal proposal was sent. However a proposal fixing the lease rent from 1991 to 2006 was sent to CLA in December 2009. Further the Collector forwarded a letter to the Tahsildar in January 2010 fixing the lease rent for the years from 1991 to 2009. However, the proposal was silent about the renewal. An amount of ₹ 81,631 was collected.  |  |   |                         |                                    |
| <b>8</b>   | <b>Ladies Recreation Club/<br/>Thoothukudi</b>           | <b>22.12.66 to 21.12.96/<br/>23,108</b>   | <b>16.43</b>            | <b>54.20</b>                       |
| The lease expired on 21.12.96. The renewal proposal for a further period of 10 years from 22.12.96 to 21.12.2006 was sent to CLA on 16.04.98 and orders awaited. Further as per the DRO's letter dated December 2005 to the Government, the lease rent was proposed at ₹ 10.34 lakh per annum for the period from 2005 to 2007. However, by applying the 12 per cent increase as per the GO, the lease rent would be ₹ 11.58 lakh per annum for the period from 2008 to 2010. The CLA replied (December 2011) that additional particulars on the revision of lease proposal called for were awaited from the Collector, Thoothukudi. |  |   |                         |                                    |

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|  |   |  |               |               |
|--|---|--|---------------|---------------|
| <b>9</b>   | <b>Young Women Christian Association/ Tirunelveli</b>                                     | <b>19.02.77 to 18.02.02/<br/>16,157</b>                      | <b>1.02</b>   | <b>40.20</b>  |
| The lease expired on 18.02.2002 and the proposal for renewal was sent by the Collector, Tirunelveli to CLA in July 2007. The Collector tentatively fixed the lease rent of ₹ 4.00 lakh per annum from the year 2002 onwards and has forwarded the same to RDO, Tirunelveli for collection. The CLA replied (December 2011) that additional particulars on the revision of lease proposal from 2002 onwards was awaited from the Collector, Tirunelveli.  |   |  |               |               |
| <b>10</b>  | <b>Sathyanarayana/ Mambalam-Guindy</b>  | <b>01.07.71 upto 30.6.1991 by<br/>various orders<br/>485</b> | <b>4.28</b>   | <b>5.64</b>   |
| Lease expired on 30.06.1991. Though proposal for extending the lease from 1.7.91 to 30.6.96 was not available in the file, proposal for renewal for the period from 7/04 to 6/07 was sent in 9/2004. The lessee had paid lease rent and municipal taxes at old rates.  |   |  |               |               |
| <b>11</b>  | <b>Indian Oil Corporation/<br/>Alandur</b>  | <b>10.12.84 to 09.12.96/<br/>32,844</b>                      | <b>184.39</b> | <b>879.21</b> |
| The lease expired on 09.12.96 and the proposal for extension of lease for another period of 12 years from 10.12.96 to 09.12.2008 was sent to the District Revenue Officer in February 2006. However, the lessee was allowed to pay ₹ 1.66 lakh per annum for 12 years from 1996 to 2008. The DRO in August 2008 had directed the RDO to forward proposals for renewal/revision of lease rent   |   |  |               |               |
| <b>12</b>  | <b>Tamil Nadu Civil Supplies Corporation Ltd. /Trichy</b>                                 | <b>06.02.91 to 05.02.06/<br/>24,416</b>                      | <b>13.76</b>  | <b>21.93</b>  |
| Lease expired on 05.02.06. No proposal for renewal was sent. However lease rent of ₹ 7,638 per annum, as fixed initially, was collected for the period from 1991 to 2001. The Tahsildar in December 2007 sent a proposal to the District Collector for revision of lease rent for the period from 1993 to 2001.  |   |  |               |               |
| <b>13</b>  | <b>Meenakshi Service Station (IOC Dealer) / Trichy</b>                                    | <b>16,792</b>  | <b>0</b>      | <b>73.00</b>  |
| Enter upon permission was granted in 1963 and lease was not finalised even after 47 years. Amount of ₹ 1,000 per year being paid towards lease rent from the year 1967.  |   |  |               |               |
| <b>14</b>  | <b>Sriram Educational Trust /<br/>Tiruvallur</b>  | <b>1998-2007/<br/>5,38,460</b>                               | <b>0</b>      | <b>483.61</b> |
| Lease expired on 30.06.2007. The initial lease rent fixed was ₹ 16.04 lakh per annum. The proposal fixing the lease rent based on 12 per cent increase every year was forwarded by the Tahsildar, Tiruvallur to RDO, Tiruvallur in September 2010. The Sub-Collector in October 2011 fixed the lease rent at ₹ 7.35 crore for the period from 1998 to 2010 and forwarded the same to the Collector. Against this the lessee had paid a sum of ₹ 2.51 crore. However no proposal for renewal of lease from 2007 was sent. |   |  |               |               |
| <b>15</b>  | <b>P.M. Omalass Hr.Sec. School/<br/>Thoothukudi</b>                                       | <b>19.06.78 to 18.06.08/<br/>30,780</b>                      | <b>22.92</b>  | <b>28.66</b>  |
| The lease expired on 18.06.08 and no renewal proposal was made. However, the proposal for revision was sent to CLA/Govt. on 10.12.05 proposing a lease rent of ₹ 5.73 lakh per annum for the period from 2002 to 2004. No orders fixing the lease rent was received from the CLA. The existing lease rent of ₹ 113 for each year is being collected.   |   |  |               |               |
| <b>16</b>  | <b>R.C Primary School/<br/>Thoothukudi</b>  | <b>01.07.86 to 30.06.96/<br/>19,058</b>                      | <b>13.07</b>  | <b>16.33</b>  |
| The lease rent was fixed at ₹ 100 per annum. The lease expired on 30.06.96. The renewal proposal for the period from 1996 to 2002 received from Tahsildar (LR). However the proposal was sent back on 05.01.11 for want of rectification of some defects in the proposal.  |   |  |               |               |
| <b>17</b>  | <b>Mohamed Sathak Dastagir<br/>Matriculation HSS (Resi-<br/>dential) / Ramanathapuram</b> | <b>2.2.2000 to 01.02.09/<br/>2,39,800</b>                    | <b>0</b>      | <b>6.93</b>   |
| The lessee had paid a sum of ₹ 7.73 lakh towards lease rent for the period from 2000 to 2009. No renewal proposal was sent for the period beyond 2009.   |   |  |               |               |

|   |   |   |               |                 |
|---|---|---|---------------|-----------------|
| <b>18</b>   | <b>Sri N. Palanisamy/ Avinashi</b>                            | <b>01.05.99 to 30.04.02/<br/>3,490</b>  | <b>3.03</b>   | <b>8.24</b>     |
| Aggrieved by the amount of lease rent fixed by the DRO, Coimbatore, the lessee preferred appeal. Finally Hon'ble Madras High Court ordered for quick action. The Tahsildar in his letter dated August 2008 addressed to the Collector had stated that the lessee had been requested to apply for renewal of lease. The lessee did not present the application for renewal of lease resulting in non realisation of lease rent. The Collector in letter dated November 2011 had directed the Tahsildar to inspect the land and to furnish a report thereon.  |   |   |               |                 |
| <b>19</b>   | <b>Raju/ Mylapore-Triplicane</b>                              | <b>26.05.64 to 30.06.89/<br/>870</b>    | <b>11.66</b>  | <b>7.33</b>     |
| Lease expired on 30.06.1989. The Tahsildar in his letter (April 2010) had stated that renewal proposal from July 1989 to June 2006 were forwarded to the Collector vide his letter October 1984. He has also forwarded the proposal upto the year 2010. However no orders were issued so far. The lessee continued to enjoy the land without renewal of lease and the Department did not revise the lease rent also. The lessee had paid ₹ 59,928 for the period from July 1989 to 30 June 2010. The Collector in September 2011 had directed the Tahsildar to verify the rate available in the Registration Department and to forward a proposal fixing the lease rent.  |   |   |               |                 |
| <b>20</b>   | <b>Women's Indian Association /<br/>Mylapore-Triplicane</b>   | <b>17.09.76 to 16.09.81/<br/>16,621</b> | <b>57.35</b>  | <b>57.44</b>    |
| Lease expired on 16.09.1981. The lease was further extended in 1997. The lease rent was fixed between ₹ 1,000 to ₹ 5,000 during the years from 1976 to 1993. For the period from 1993 to 1998, the lease rent was fixed at 25 <i>per cent</i> of seven <i>per cent</i> of the market value. It was further stipulated that the lease rent would be revised once in every three years. The lease was not extended further, though the lessee continued to enjoy the land without renewal of lease and the Department did not revise the lease rent also. The lessee had paid ₹ 3.02 lakh between 1981 and 2010.  |   |   |               |                 |
| <b>21</b>   | <b>Smt Chandra Dhandayu-<br/>thapani/ Mylapore-Triplicane</b> | <b>05.03.82 to 04.03.02/<br/>3,600</b>  | <b>70.80</b>  | <b>39.72</b>    |
| The lease expired on 04.03.2002. Further, the lease rent was calculated at seven <i>per cent</i> instead of 14 <i>per cent</i> on the market value of the property which was not in order, as the usage of the land was commercial in nature. On a request from the lessee that as the land was used for arts and cultural purposes, the lease rent be fixed at ₹ 500 per annum, the Government vide letter dated March 2004 had directed the CLA to get the land inspected to verify the nature of the utilisation of the land. There was protacted correspondence within the Department viz., Collector, Tahsildar, etc. during the period between 2004 and 2011. However, the lease rent is yet to be finalised. |   |   |               |                 |
| <b>22</b>   | <b>Pethachi/ Mylapore-Triplicane</b>                          | <b>01.07.86 to 30.06.91/<br/>1,398</b>  | <b>0</b>      | <b>28.23</b>    |
| Proposal for renewal for a further period from 1 July 1991 to 30 June 2007 was submitted by Tahsildar in November 2004. The lessee did not agree to pay the lease rent, but requested for lease rent at nominal rate. The Tahsildar informed the Collector of Chennai in his proceedings dated April 2010 for resumption of land for non payment of lease rent at the prevailing market value of the land. However, the Collector of Chennai in his letter dated September 2011 has directed the Tahsildar to send the lease renewal proposal.  |   |   |               |                 |
| <b>Total</b>  |   | <b>17,64,594</b>                        | <b>503.21</b> | <b>2,047.30</b> |

**Annexure IIIA  
(Refer to Paragraph 3.5.9)**

(₹ in lakh)

| Sl. No.  | Name of the lessee/taluk                    | Period of lease/ extent in Sq.ft. | Amount due upto 2004-05 | Amount due from 2005-06 to 2009-10 |
|--|---|-----------------------------------|-------------------------|------------------------------------|
| <b>Non-renewal of lease</b>  |   |                                   |                         |                                    |
| 1  | Officers Recreation Club / Cuddalore        | 07.10.90 to 31.03.04/<br>53,401   | 26.60                   | 35.34                              |
| Lease expired on 31.03.04. No renewal proposal was sent so far. Exemption from payment of lease amount was requested by the lessee and the same was not accepted by the Department in November 2008.   |   |                                   |                         |                                    |
| 2  | AAM School/ Mambalam-Guindy                 | 01.07.78 to 30.06.88/<br>689      | 8.09                    | 2.94                               |
| The lease was not renewed after its expiry. The Government issued orders in July 2004 rejecting the proposal of nominal lease rent and directed the Department to take action to resume the land and treat the period until resumption as lease. It also ordered for collection of lease rent at seven <i>per cent</i> and for revision every three years. The Tahsildar computed the lease amount and forwarded the demand to the lessee in October 2004. The lessee replied in December 2006 that it was in service of poor children and could not pay such a huge amount. Further in November 2006 the lessee was asked to surrender the land. The CLA in April/November 2011 called for the compliance report for resumption of the land from the DRO. However the lessee continued to enjoy the property without payment of lease rent and the land is yet to be resumed. |   |                                   |                         |                                    |
| 3  | M/s. Frontier Indico Tea Factory/ Panthalur | 1981 to 1991/<br>2,97,515         | 11.04                   | 9.80                               |
| The lease was not renewed from 1991. The Factory has requested for alienation of the land. However the request was rejected by the Government in November 2005 and stated that the lease could be renewed for a further period of 15 years from 1991. The CLA directed the DRO to verify the financial condition of the lessee and to furnish a report thereon. However, the Special Officer in January 2008 submitted detailed report and recommended for alienation of the land by collecting the value as on 30.6.2006. However, the land was not alienated so far and lease rent for the period after 1991 was also not collected.   |   |                                   |                         |                                    |
| <b>Total</b>   |   | <b>3,51,605</b>                   | <b>45.73</b>            | <b>48.08</b>                       |

**Annexure IIB**  
**(Refer to Paragraph 3.5.9)**

(₹ in lakh)

| Sl. No.  | Name of the lessee/taluk   | Period of lease/ extent in Sq.ft.          | Amount due upto 2004-05 | Amount due from 2005-06 to 2009-10 |
|--|--|--|-------------------------|------------------------------------|
| <b>Non-revision of lease rent</b>  |  |  |                         |                                    |
| 1  | <b>Plant Quarantine &amp; Fumigation Station/ Alandur</b>        | <b>12.05.89 to 11.05.2019/<br/>62,220</b>  | <b>778.50</b>           | <b>1,123.86</b>                    |
| Revision of lease rent has not been done so far. The CLA between August 2009 and October 2010 has sought for a report. However the same is yet to be furnished.  |  |  |                         |                                    |
| 2  | <b>PPN Power Generating Company Ltd./ Tharangambadi</b>          | <b>20.04.98 to 19.04.28/<br/>13,93,456</b> | <b>0</b>                | <b>92.81</b>                       |
| The lease rent was due for revision from 20.04.01 to 20.04.10. The proposal for revision was sent to CLA in November 2003. On these proposals, clarifications were called for by the CLA in February 2005 and the DRO clarified in June 2009. The CLA called for revision of lease rent upto April 2010 in 2009. The proposal for revision of lease rent for the period from 2004 to 2010 was sent by Tahsildar in Novmeber 2009. The same is yet to be finalised.   |  |  |                         |                                    |
| 3  | <b>Mrs. Rukmaniammal/ Trichy</b>                                 | <b>09.03.94 to 08.03.14/<br/>1,744</b>     | <b>10.30</b>            | <b>14.03</b>                       |
| Revision not finalised from 2003 onwards. Demand for ₹ 5.89 lakh for the period from 1997 to 2002 was made in September 2004 against which the lessee paid ₹ 74,207.   |  |  |                         |                                    |
| 4  | <b>Indian Oil Corporation (M/s Mahalakshmi Traders)/ Mettur</b>  | <b>17.09.99 to 16.09.11/<br/>11,260</b>    | <b>0</b>                | <b>33.10</b>                       |
| The proposal for revision of lease rent fixing it at ₹ 33.10 lakh for the period from 17.9.08 to 16.9.11 was sent by Sub-Collector to the Collector on 18.8.2009. The lease rent is yet to be revised.   |  |  |                         |                                    |
| 5  | <b>U.E. Development India Private Ltd./ Maduranthakam</b>        | <b>04.03.03 to 03.03.12/<br/>7,89,382</b>  | <b>0</b>                | <b>81.87</b>                       |
| The lessee had not paid the lease rent for the period from 04.03.2006 to 03.03.2010. Further the Department had not yet raised demand for the period. In the proposal (June 2008) sent by the Tahsildar, Maduranthakam the lease rent for one year was fixed at ₹ 17.74 lakh. However the Collector fixed the lease rent at ₹ 19.87 lakh per annum and forwarded the same to RDO for fresh proposal (December 2009/October 2011).  |  |  |                         |                                    |
| 6  | <b>Bharat Sanchar Nigam Ltd./Karur</b>                           | <b>28.09.92 to 27.09.22/<br/>6,805</b>     | <b>7.31</b>             | <b>15.41</b>                       |
| Revision proposal for every 3 years were not finalised and lease amount not collected.   |  |  |                         |                                    |
| 7  | <b>Department of Light House &amp; Light ships /Nagapattinam</b> | <b>01.07.89 to 30.06.19/<br/>40,845</b>    | <b>27.00</b>            | <b>82.57</b>                       |
| Lease rent was not revised from 01.07.92. The lessee had paid a sum of ₹ 1.46 lakh towards lease rent for the period from 1989 to 2009. Proposal for revision of lease rent was sent to CLA on 02.09.04 and the same was returned by the CLA calling for information regarding sales statistics, etc to DRO in September 2005. On a scrutiny of the files, it was seen that the lessee has sought for transfer of land in their name on 'Permanent Basis' at the cost of ₹ one as it is acting as a aid for the mariners and fishermen. However, neither the lease rent was fixed nor the lessee's request been complied with. |  |  |                         |                                    |
| 8  | <b>Dr. Venkatrajulu/ Mayiladuthurai</b>                          | <b>29.04.94 to 28.04.14/<br/>1,479</b>     | <b>5.90</b>             | <b>7.86</b>                        |
| The lease rent was not revised from 01.07.96. The Tahsildar sent revised proposal for the period from July 1996 to June 2011 fixing the lease rent for every three years to RDO in March 2010.   |  |  |                         |                                    |



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|   |   |  |                 |                 |
|---|---|--|-----------------|-----------------|
| 9   | <b>M/s. Indian Oil Corporation Dealer M/s. Mahalakshmi &amp; CO. / Tiruppur</b> | <b>1999 to 2010/<br/>7,265</b>               | <b>101.22</b>   | <b>106.51</b>   |
| The Government issued orders in October 2008 to collect the lease rent at 14 per cent and fixed the value of the land. On a direction from the Government/CLA, the RDO, Tiruppur submitted his report to the DRO. However no order has been passed till date even though the Government have issued order in this regard. Further the lessee was allowed to pay a sum of ₹ 8,873 per month for the period from April 1996 to December 2010. |   |  |                 |                 |
| 10  | <b>Union Club/ Madurai (South)</b>  | <b>30.06.80/<br/>27,468</b>                  | <b>128.36</b>   | <b>22.52</b>    |
| The lessee surrendered the land on 08.09.06. It paid a sum of ₹ 9.00 lakh between 2001 and 2005. For the demand of ₹ 61.31 lakh for the period from 1980 to 1996, the lessee went on appeal and the Hon'ble High Court, Chennai on 17.8.2007 directed the Department to consider to reduce the dues. Based on the orders, the lease rent was fixed without additional surcharge.  |   |  |                 |                 |
| 11  | <b>St. Peter's Higher Sec. School/ Thanjavur</b>                                | <b>15.11.1935 - 14.11.2034/<br/>2,45,468</b> | <b>102.29</b>   | <b>293.19</b>   |
| The lessee was paying ₹ 33 per year from 1937 to 2000. The revision proposal for the period from 1.1.2001 to 31.12.2003 fixing the lease rent at ₹ 5.10 lakh per annum was sent to RDO in November 2005. No proposal was sent for the period from 2004 onwards. The lease rent has not been revised so far.   |   |  |                 |                 |
| <b>Total</b>  |   | <b>25,87,392</b>                             | <b>1,160.88</b> | <b>1,873.73</b> |

**Annexure IV**  
**(Refer to Paragraph 3.5.10)**

(₹ in lakh)

| Sl. No.                     | Name of the institution/<br>Taluk<br>Extent (in acres) /<br>Date of<br>enter upon<br>permission | Land cost<br>as per the<br>alienation<br>order | Remarks  |
|-----------------------------|---|--|--|
| <b>Alienation finalised</b> |   |  |  |
| 1                           | Periyar<br>University/<br>Omalur<br>93.60/ 06.04.99   | <b>104.68</b>                                  | The possession of land was given on 17.09.97 and the Government issued orders for alienation on 06.04.99. The proposal fixing the land cost was forwarded by the District Collector, Salem to CLA in July 2006. However, amount towards land cost has not been collected so far  |
| 2                           | Tamil Nadu<br>Tourism<br>Development<br>Corporation/<br>Chengleput<br>16.86/ 06.06.84           | <b>2,107.50</b>                                | The Government while accepting the alienation in 2008 directed the Corporation to apply to the District Collector for the same and fixed the land cost as per the revised guideline rate with effect from 1.8.2007. Land cost has not been collected so far.   |
| 3                           | SIPCOT/<br>Perundurai<br>4.99/ 29.10.01   | <b>9.69</b>                                    | The land was alienated on 23.08.04 based on the Government order dated 29.10.01. In the order it was stated that the land value was to be collected at double the market value prevailing on the date of alienation. However, only the actual market value was collected. After we pointed this out, the Tahsildar stated (February 2011), that Government would be addressed for necessary orders. The reply was not correct since in the GO itself it was stated that land value was to be collected at double the market value. |
| 4                           | Tamil Nadu<br>Housing Board/<br>Poonamallee/<br>126.00/ 02.03.88                                | <b>101.00</b>                                  | The land was originally alienated vide GO 2084/Revenue dated 3.11.1988 and demand (as on 2006) for ₹ 1.01 crore after deducting ₹ 25.00 lakh paid during 1991 was issued. Proposal for fixing the land cost was forwarded to DRO on 08.01.07.  |
| 5                           | Corporation of<br>Tirunelveli/<br>Palayamkottai/<br>4.37/ 27.06.00                              | <b>146.83</b>                                  | The land was handed over as early as in 1999 and the Government ordered for transfer of the land on 27.06.2000. However land cost has not been collected so far.   |
| 6                           | Tamil Nadu<br>Tourism<br>Development<br>Corporation/<br>Palayamkottai/<br>0.83/ 17.03.92        | <b>9.16</b>                                    | The Government ordered for transfer of the land in 1992. The RDO in his proposal dated June 2000 fixed the land cost at ₹ 31.99 lakh and forwarded the same to the Collector. The Collector in August 2010 recommended to the CLA that the cost of the land be fixed at ₹ 9.16 lakh prevailing in 1992. However, no land cost was collected so far.  |
| 7                           | Tamil Nadu<br>Housing Board,<br>Trichy/<br>Tiruverumbur/<br>569.11 &<br>0.86/ 10.06.81          | <b>868.26</b>                                  | The land was handed over to the Board and the land was developed as house plots. The Government vide order issued in March 2010 fixed the cost of the land which was prevailing at the time of allotment. The same has not been collected so far.  |

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|                                    |  |                 |  |
|------------------------------------|--|-----------------|--|
| <b>8</b>                           | Erode Marketing Committee/<br>Perundurai/ 0.50/<br>14.06.04          | <b>6.59</b>     | Enter upon permission was granted on 14.06.04 and alienation order was issued on 02.05.06. Demand notice was issued. However, no amount was collected so far. The RDO in April 2010 directed the Committee to pay the land cost of ₹ 7.38 lakh after including the notional increase portion.  |
| <b>9</b>                           | Tamil Nadu State Transport Corporation/<br>Mettur/ 4.00/<br>17.09.01 | <b>29.95</b>    | As per the Government order dated 17.9.2001, orders were issued for transfer of the land. In the order it was also stated to collect three times the value of the land at the time of transfer of the land. The Tahsildar in his proposal dated October 2010 to the District Collector refixed the land cost at ₹ 29.95 lakh. Land cost was not finalised so far.  |
| <b>10</b>                          | Tamil Nadu Housing Board/<br>Alandur/ 0.06/<br>21.01.98              | <b>20.31</b>    | The Government issued orders alienating the land on 21.1.1998. In the order it was stated that the land cost should be collected according to the rate prevailing at the time of order. The District Collector forwarded proposal fixing cost of the land at ₹ 5.25 lakh to the Government only in July 2007 based on the sale transaction held during the year 1998 and the same was pending.   |
| <b>11</b>                          | Municipal Council, Udumalpet/ 0.12/<br>13.11.97                      | <b>128.78</b>   | The Government issued order alienating the land in 13.11.1997. In the order it was stated that the land cost should be collected according to the rate prevailing at the time of order. The proposal fixing the land cost at ₹ 2.05 lakh as prevailing in 1998 was forwarded by the Tahsildar to the District Collector in February 1999 and at ₹ 18.58 lakh as on 2003-04. The District Collector in May 2005 has also sent a letter to the Council for payment of land cost and has further stated that if the same was not accepted, the case will be treated as encroachment and eviction process will be initiated. |
| <b>Total Extent – 821.30 acres</b> |  | <b>3,532.75</b> |  |

**Annexure V**  
**(Refer to Paragraph 3.5.11)**

(₹ in lakh)

| Sl. No.                               | Name of the institution/<br>Taluk /Extent (in acres)/<br>Date of enter upon permission | Land cost as on 30 June 2010 | Remarks  |
|---------------------------------------|--|------------------------------|--|
| <b>Alienation yet to be finalised</b> |  |                              |  |
| 1                                     | District Co-operative Milk Producers Union Ltd., Trichy/ 20.17/ 27.03.91               | 8,794.12                     | Though the proposal for alienation was sent to CLA on 30.03.97 and periodical reminders sent between November 2004 and December 2010 to CLA, orders not issued so far. However, the institution is enjoying the property by constructing permanent structures without paying the land cost. The Tahsildar, Trichy recommended in July 2004 to fix the land cost of ₹ 35.14 lakh prevailed in 2002 and forwarded the same to RDO.   |
| 2                                     | Tamil Nadu State Transport Corporation, Trichy/ Srirangam/ 2.14/ 23.01.09              | 419.87                       | Though the proposal for alienation was sent to CLA on 29.12.08 by the District Collector recommending a value of ₹ 1.58 crore (as on 2008) and followed it up with periodical reminders to CLA, orders were not issued so far. However the Corporation is enjoying the property without paying the land cost.  |
| 3                                     | M/s Ramakrishna Sarada School/ Salem/ 9.88/ 6.7.69                                     | 2,584.61                     | Government ordered for transfer of the land on 27.1.91. The Tahsildar forwarded the alienation proposal fixing the land cost at ₹ 21.64 lakh to RDO, Salem on 18.02.2000. The DRO forwarded the alienation proposal to CLA in December 2004 fixing the land cost at ₹ 1.94 crore as arrived at by adding notional increase every year. The RDO also sent reminders in November 2009/December 2010. The same has not been finalised so far.   |
| 4                                     | Employees State Insurance/ Salem/ 1.61/ 6.4.85   | 57.77                        | Government ordered for transfer of the land on 21.1.1984. The possession of land was given on 06.04.85 and building was constructed with five floors for Hospital purpose alongwith staff quarters. The RDO in June 2005 forwarded proposals fixing the land cost at ₹ 32.78 lakh (as on 2005) to DRO. The land cost has not been finalised so far.  |
| 5                                     | Tamil Nadu Housing Board, Salem/ 37.43/ 23.9.92  | 554.47                       | The possession of the land was given based on the Government order dated 30.5.1988 directing that the land be placed at the disposal of the Board. The transferee divided the said land into 1,050 plots and sold to various individuals and realised its cost. Further in March 2005, the DRO sent proposal to CLA fixing the land cost at ₹ 7.76 lakh based on acre rate (agricultural rate) and also arrived at the value of ₹ 88.89 lakh based on square feet rate. Further in 2008, the RDO forwarded a proposal fixing the land cost at ₹ 5.62 crore to District Collector. The District Collector also raised a demand for ₹ 1.07 crore in December 2010. However, ₹ 7.76 lakh towards the land cost has been paid by the transferee. |

**Audit Report (Revenue Receipts) for the year ended 31 March 2011**

|    |   |          |  |
|----|---|----------|--|
| 6  | M/s TASMAL<br>Ltd /Pollachi/<br>0.90/ 22.12.06  | 9.97     | The District Collector in 10/2010 has sent to CLA the alienation proposal fixing the land cost at ₹ 5.23 lakh and building cost at ₹ 4.74 lakh.  |
| 7  | Tamil Nadu<br>Electricity<br>Board/<br>Mettupalayam/<br>13.54/ 22.12.95                 | 7.18     | Proposal for reclassification of the land for the purpose of utilisation by the Board has been forwarded between the years 1994 and 2010 from District Collector to CLA. However, till date, the land has not been alienated and land cost fixed..   |
| 8  | Babin Labour<br>Co-op. Society/<br>Erode/ 0.42/<br>06.03.01                             | 54.41    | The RDO had sent a proposal in December 2005 to the DRO fixing the land cost at ₹ 30.61 lakh. The proposal for alienation was sent to CLA on 07.02.06 and 13.03.06 and orders awaited.   |
| 9  | Tamil Nadu<br>State Transport<br>Corporation/<br>Sathya-<br>mangalam/<br>1.48/ 01.10.86 | 9.68     | The land has been utilised for running a hotel. While the corporation paid ₹ 4.24 lakh for the cost of the building which was in existence at the time of taking over the land, the cost of the land has not been fixed so far. Proposal fixing the land cost at ₹ 9.68 lakh has been sent by the RDO to the District Collector in April 2010 and by the RDO to DRO in May 2010. The same has not been finalised so far.   |
| 10 | Tamil Nadu<br>Housing Board/<br>Ambattur/<br>135.92/<br>03.11.88                        | 5,649.11 | The cost of the land at the time of enter upon permission was ₹ 5.93 crore. Proposal for fixing the land cost at ₹ 56.49 crore was forwarded to DRO on 18.04.08.   |
| 11 | Small Industries<br>Development<br>Corporation/<br>Ambattur/<br>33.77/ 19.07.01         | 93.68    | Proposal fixing the land cost at ₹ 93.68 lakh was forwarded by the Tahsildar to DRO in November 2010. The same has not been finalised so far.  |
| 12 | M/s MTC/<br>Poonamallee/<br>5.68/ 05.11.82  | 489.99   | Though enter upon permission was granted in November 1982 and the land value was proposed at ₹ 24.56 lakh as early as in April 1992, the land cost was not finalised so far.   |
| 13 | Tamil Nadu<br>Slum Clearance<br>Board/<br>Thanjavur/<br>3.17/ 02.03.94                  | 114.70   | The Department replied that the Tamil Nadu Slum Clearance Board has requested to transfer the land free of cost and the order of the Government is awaited.  |
| 14 | Tamil Nadu<br>State Transport<br>Corporation/<br>Udumalpet/<br>30.00/ 04.08.83          | 150.00   | The permission was granted by the Government to the Transport Corporation Ltd. to enter upon the land in the year 1983 and possession was taken over. The Additional Collector in his proceedings dated 9.5.94 issued orders that the land was to be alienated on collection of land cost of ₹ 1.36 lakh. However, neither the cost of the land was fixed nor alienation orders passed so far. Proposal fixing the land cost at ₹ 13.63 lakh was sent by Tahsildar to the Collector in 2007. |

|           |  |                  |  |
|-----------|--|------------------|--|
| <b>15</b> | Tamil Nadu<br>Water Supply<br>and Drainage<br>Board/<br>Udumalpet/<br>2.75/ 15.09.83 | <b>13.75</b>     | The possession of the land was handed over on 19.09.1983. The District Collector forwarded a proposal fixing the land cost at ₹ 1.40 lakh (as per value of 2002) to the CLA in March 2003. The CLA returned the proposal in May 2003 for want of certain information. The information sought for by the CLA was forwarded by the DRO in March 2006. However, the alienation proposal was not finalised so far. |
| <b>16</b> | World Bank/<br>Mambalam-<br>Guindy/ 3.55/<br>26.02.04                                | <b>1,143.26</b>  | Though the grantee agreed to purchase the said land as per the terms and conditions agreed by both the Government and the grantee, the Government has not alienated the land and collected the land cost. This has resulted in non realisation of land cost till date.   |
| <b>17</b> | Tamil Nadu<br>Housing Board/<br>Madurai<br>(North)/ 173.31/<br>06.09.82              | <b>23,932.89</b> | The land was handed over to the board between the years 1980 and 1990. The Government vide order issued in March 2010 fixed the cost of the land which was prevailing at the time of allotment in respect of lands given to TNHB. The alienation/fixing of land cost has not been done so far.   |
|           | <b>Total<br/>Extent -475.72<br/>acres</b>  | <b>44,079.46</b> |  |

**Annexure VI  
(Refer to Paragraph 3.5.12.1)**

(₹ in crore)

| Sl. No. | Name of the encroacher                         | Name of the taluk   | Extent in acres | Period of encroachment | Land cost as on 30 June 2010 |
|---------|--|---------------------|-----------------|------------------------|------------------------------|
| 1.      | Apollo Hospitals                               | Egmore-Nungambakkam | 0.04            | > 6 years              | 0.25                         |
| 2.      | Sunnath Jammadh Committee                      | Gobichettipalayam   | 0.47            | 23 years               | 0.02                         |
| 3.      | Thirumalaisamy                                 | Perundurai          | 0.25            | 15 years               | 0.12                         |
| 4.      | Naganaicker                                    | Sathyamangalam      | 0.16            | 15 years               | 0.16                         |
| 5.      | Madras Motor Sports Trust                      | Kanchipuram         | 10.39           | > 8 years              | 0.73                         |
| 6.      | Jem Stone Beach Resort Ltd.,                   | Chengalpet          | 3.68            | > 5 years              | 5.62                         |
| 7.      | India Cadle Co.,                               | Tamparam            | 2.72            | > 5 years              | 2.98                         |
| 8.      | Avudaiammal                                    | Kanyakumari         | 3.25            | 20 years               | 0.05                         |
| 9.      | Ganesan  | Nagercoil           | 16.77           | > 20 years             | 0.50                         |
| 10.     | Jesudass                                       | Thovalai            | 4.50            | > 10 years             | 0.13                         |
| 11.     | Thangaraj                                      | Thovalai            | 1.00            | 20 years               | 0.03                         |
| 12.     | Jesudass                                       | Thovalai            | 0.75            | 20 years               | 0.02                         |
| 13.     | Manikandan                                     | Thovalai            | 2.37            | 20 years               | 0.09                         |
| 14.     | Duraisamy                                      | Thovalai            | 0.68            | 20 years               | 0.03                         |
| 15.     | Rajalingam                                     | Thovalai            | 0.79            | 20 years               | 0.03                         |
| 16.     | Naiynarnadar                                   | Thovalai            | 0.64            | 20 years               | 0.02                         |
| 17.     | Tamil Nadu Energy Development Agency           | Thovalai            | 16.75           | 23 years               | 0.32                         |
| 18.     | Catholic Church                                | Madurai (N)         | 1.12            | 15 years               | 2.93                         |
| 19.     | Nadar Uraveen Murai                            | Madurai (N)         | 0.28            | 15 years               | 0.08                         |
| 20.     | R. Pandi                                       | Madurai (N)         | 2.73            | 15 years               | 0.77                         |
| 21.     | Fenner Southern Products (P) Ltd.,             | Madurai (S)         | 4.20            | > 15 years             | 0.42                         |
| 22.     | Mettur Thermal Power Project                   | Mettur              | 207.49          | > 20 years             | 4.15                         |
| 23.     | Madras Refineries Ltd (Now CPCL)               | Nagapattinam        | 26.42           | 20 Years               | 0.12                         |
| 24.     | Seshayee Boards Mills Ltd.                     | Tiruchengode        | 3.34            | > 5 years              | 5.86                         |
| 25.     | Indo Swiss Resorts                             | Coonoor             | 0.22            | > 5 years              | 0.02                         |
| 26.     | Thattapalam Estate                             | Kotagiri            | 3.22            | > 5 years              | 0.08                         |
| 27.     | Craigmore Estate                               | Coonoor             | 1.09            | > 5 years              | 0.02                         |
| 28.     | Billimalai Estate                              | Coonoor             | 0.82            | > 5 years              | 0.02                         |
| 29.     | Ramamurthi & others                            | Pattukottai         | 0.68            | > 20 years             | 0.70                         |
| 30.     | V. Ramalingam                                  | Pattukottai         | 0.70            | > 20 years             | 0.11                         |
| 31.     | M/s Bojaroja Textile Mills                     | Theni               | 0.84            | 20 years               | 0.27                         |
| 32.     | Madras Tea Estate                              | Uthamapalayam       | 6,389.42        | > 30 years             | 143.76                       |
| 33.     | Thoothukudi Naidu Mahajana Sangam, Thoothukudi | Thoothukudi         | 0.48            | > 5 years              | 1.15                         |

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|              |                           |                |                 |           |               |
|--------------|---------------------------|----------------|-----------------|-----------|---------------|
| 34.          | Sri Govindasamy           | Palladam       | 0.44            | 20 years  | 0.03          |
| 35.          | K.M. Rasiappan            | Palladam       | 0.69            | 20 years  | 0.07          |
| 36.          | Gugai Namasivayar<br>Mutt | Tiruvannamalai | 1.10            | 30 Years  | 4.33          |
| 37.          | Shanmuga Factory          | Tiruvannamalai | 0.30            | > 5 years | 1.24          |
| 38.          | Rajkumar                  | Tiruvannamalai | 0.95            | > 5 years | 0.97          |
| 39.          | Mara Tannery,<br>Ranipet  | Ranipet        | 0.79            | 17 years  | 0.35          |
| <b>Total</b> |                           |                | <b>6,712.53</b> |           | <b>178.65</b> |



**Annexure VII  
(Refer to Paragraph 3.5.12.2)**

(₹ in crore)

| Sl. No       | Name of the encroacher  | Name of taluk  | Extent in acres | Period     | Land cost as on 30 June 2010 |
|--------------|---|----------------|-----------------|------------|------------------------------|
| 1            | Swami Vivekananda Kendra Library  | Kanya-kumari   | 13.75           | > 5 years  | 0.11                         |
| 2            | Vidhyamandir School   | Madurai (N)    | 0.75            | 15 years   | 1.10                         |
| 3            | Director, Fethal Farm   | Madurai (N)    | 0.50            | 15 years   | 0.15                         |
| 4.           | Principal, T.N.Theological College  | Madurai (N)    | 0.88            | 15 years   | 0.26                         |
| 5.           | President, Palayampath Nadar Uraveenmurai   | Madurai (S)    | 0.30            | > 15 years | 0.85                         |
| 6.           | Vellachamy Nadar College  | Madurai (S)    | 1.50            | 10 years   | 0.49                         |
| 7.           | Jeyaraj Nadar Hr.Sec.School   | Madurai (S)    | 5.31            | 10 years   | 1.74                         |
| 8.           | K. K. Muniraj   | Tiruchengode   | 2.32            | 19 years   | 1.11                         |
| 9.           | KSR Educational Trust   | Tiruchengode   | 4.36            | 7 years    | 0.03                         |
| 10.          | Vinayaga Mission (Thirumuruga Kirupananda Variyar Thavathiru Sundara Swamigal Medical Educational and Charitable Trust) | Salem          | 26.01           | 13 years   | 4.37                         |
| 11.          | Rajakambalathar   | Theni          | 0.49            | 20 years   | 0.12                         |
| 12.          | Roman Catholic Church   | Palladam       | 1.00            | > 5 years  | 0.10                         |
| 13.          | Prathyusha Engineering College  | Tiruvallur     | 1.73            | 8 years    | 0.17                         |
| 14.          | Danish Mission High School  | Tiruvannamalai | 0.54            | > 10 years | 0.09                         |
| 15.          | Krishthuvin Priyar  | Tiruvannamalai | 0.40            | > 5 years  | 0.24                         |
| 16.          | St. Mary's Convent Vellore  | Vellore        | 0.17            | 8 years    | 0.31                         |
| <b>Total</b> |   |                | <b>60.01</b>    |            | <b>11.24</b>                 |

**Annexure VIII**  
**(Refer to Paragraph 3.5.12.3)**

(₹ in crore)

| Sl. No.      | Name of the District | Name of the Taluks                                      | No. of Cases  | Extent          | Value of the land as on 30 June 2010 |
|--------------|----------------------|---|---------------|-----------------|--------------------------------------|
| 1            | Coimbatore           | Coimbatore (North), Coimbatore (South), Pollachi, Sulur | 7,370         | 1,306.83        | 356.58                               |
| 2            | Erode                | Erode, Gopi, Perundurai, Sathiyamangalam                | 29            | 95.65           | 5.15                                 |
| 3            | Kanchipuram          | Kanchipuram, Chengalpet, Sriperumbudur, Tambaram        | 2,422         | 190.35          | 103.37                               |
| 4            | Karur                | Karur, Aravakurichi, Kulithalai                         | 815           | 624.76          | 17.19                                |
| 5            | Nagapattinam         | Nagapattinam  | 63            | 6.57            | 0.07                                 |
| 6            | Namakkal             | Namakkal, Rasipuram, Tiruchengode                       | 2,847         | 844.95          | 8.57                                 |
| 7            | Nilgiris             | Uthagamandalam, Kothagiri, Coonoor                      | 224           | 101.94          | 4.27                                 |
| 8            | Ramanathapuram       | Ramanathapuram  | 363           | 143.82          | 0.58                                 |
| 9            | Salem                | Salem, Mettur, Omalur, Sankagiri                        | 879           | 143.14          | 16.55                                |
| 10           | Thanjavur            | Thanjavur, Pattukottai                                  | 139           | 43.6            | 13.10                                |
| 11           | Theni                | Theni   | 9             | 0.90            | 0.04                                 |
| 12           | Thoothukudi          | Thoothukudi, Kovilpatti, Tiruchendur                    | 462           | 96.11           | 1.38                                 |
| 13           | Tirunelveli          | Tirunelveli, Ambasamudiram                              | 12            | 14.62           | 3.47                                 |
| 14           | Tiruppur             | Tirupur, Palladam, Kangayam                             | 46            | 52.57           | 31.30                                |
| 15           | Tiruvallur           | Tiruvallur, Poonamallee                                 | 638           | 387.08          | 13.43                                |
| 16           | Tiruvannamalai       | Tiruvannamalai, Cheyyar, Thandrapet                     | 427           | 1,154.07        | 5.37                                 |
| 17           | Trichy               | Trichy, Tiruverumbur, Manapparai                        | 2,119         | 907.93          | 281.60                               |
| 18           | Vellore              | Vellore, Katpadi, Walajah                               | 505           | 950.17          | 39.73                                |
| <b>Total</b> |                      |   | <b>19,369</b> | <b>7,065.06</b> | <b>901.76</b>                        |

|  |                                       |  |   |
|--|---------------------------------------|--|---|
| 6  | Handloom & Textiles                   | Advance of ₹ 14.39 crore was granted for the years 2005-06 and 2008-09 to be repaid in the same year with rate of interest at 10 <i>per cent</i> for 2005-06 and 12 <i>per cent</i> for 2008-09. | 5.24<br><u>1.32</u><br>6.56                           |
| The advance was granted to Co-operative Spinning Mills to settle dues to cotton traders and to meet the expenditure consequent on the wage revision. However, the principal was not paid with interest so far.   |                                       |  |   |
| 7  | Milk Production and Dairy Development | A sum of ₹ 18.75 crore was sanctioned as medium term loan in 2007-08 through three Government Orders.  | 1.17<br><u>0.00</u><br>1.17                           |
| The loan was sanctioned to M/s. Tamil Nadu Co-operative Milk Producers Federation Limited as medium term loan to compensate the loss incurred due to enhancement of procurement price of milk with a moratorium period of two years. The loan amount along with interest has not been repaid so far. The Department replied that waiver proposal was already submitted to Government.  |                                       |  |   |
| 8  | Information and Technology            | A sum of ₹ 29.35 crore was sanctioned in June 2008 as ways and means advance with rate of interest of 12 <i>per cent</i> <sup>67</sup>   | 1.40<br><u>0.00</u><br>1.40                           |
| Loan was sanctioned to Arasu Cable T.V. Corporation Limited. Out of ₹ 29.35 crore, a sum of ₹ 23.00 crore was treated as equity share capital of the undertaking and balance amount was treated as interest bearing loan (10.5 <i>per cent</i> ) with repayment period of ten years in Government order <sup>68</sup> issued in November 2008. The interest chargeable on ₹ 29.35 crore from the date of disbursement to the date of conversion into share capital was not demanded and collected. |                                       |  |   |
| <b>Total</b>   |                                       | <b>Interest</b><br><b>Penal Interest</b>   | <b>325.02</b><br><b><u>35.00</u></b><br><b>360.02</b> |

<sup>67</sup> G.O.Ms.No.13, Information Technology Dept. dt.23.06.08

<sup>68</sup> G.O.Ms.No.23, Information Technology Dept. dt.18.11.08

**Annexure IX  
(Refer to Paragraph 7.4)**

| (₹ in crore)  |   |   |   |
|---|---|---|---|
| Sl. No.   | Name of the Department                                  | Details of loans/advances sanctioned  | Interest and penal interest due (as on 31 March 2010) |
| 1   | Transport   | A sum of ₹ 585.24 crore was sanctioned between March 2006 and February 2010 by the Government as short term loan to seven State Transport Undertakings (STUs) through 19 Government Orders with rates of interest ranging from 10 <i>per cent</i> to 12 <i>per cent</i> . | 130.43<br><u>8.44</u><br>138.87                       |
| <p>The loan was granted for the purpose of meeting additional expenditure on account of increase in wages, diesel price, to overcome cash loss and for the purchase of new buses.</p> <p>Out of the above loan amount only a sum of ₹ 1.81 crore was paid towards principal and interest by four transport undertakings. The Department replied that due to increase in HSD oil price, implementation of wage revision effected to employees in September 2003 and 2007 and operation of uneconomical services had resulted in losses to STUs. It was also stated that the Government was requested by the STUs to convert the overdue amount into equity share capital (between January 2010 and June 2011).</p>                                   |   |   |   |
| 2   | Industries -<br>Director of<br>Sugar                    | Loans and advances aggregating ₹ 206.09 crore were sanctioned during the period from August 2005 to June 2009 with interest rate ranging from 10 to 14 <i>per cent</i> .  | 74.87<br><u>13.70</u><br>88.57                        |
| <p>The loans were granted to 15 co-operative and two public sector sugar mills for meeting expenses relating to lay off, payment of state administered price, remittance of PF dues, etc. Neither the principal nor interest had been paid so far by the sugar mills. The Commissioner of Sugar stated that proposals were sent to Government in March 2010 to waive the loans or to convert them into Government equity. The Government stated (November 2011) that effective steps will be taken to improve the profitability and liquidity position of the Mills in near future so as to repay the Government loans alongwith interest.</p>  |   |   |   |
| 3   | Industries  | The Government sanctioned ways and means advances and term loan of ₹ 266.66 crore during February 2007 and March 2010 through six Government Orders.  | 34.62<br><u>5.53</u><br>40.15                         |
| <p>The ways and means advance was sanctioned to M/s. Tamil Nadu Industries Development Corporation (TIDCO) and M/s. Tamil Nadu Industrial Explosives (TEL) limited for various purposes. However M/s. TIDCO paid interest of ₹ 11.34 crore only against interest due of ₹ 43.68 crore. M/s. TEL had not paid the interest so far. The interest due from M/s. TEL as on March 2010 was ₹ 2.28 crore.</p>   |   |   |   |
| 4   | Municipal<br>Admini-<br>stration and<br>Water<br>Supply | Government through 54 GOs sanctioned ₹ 248.84 crore as loans during the period from April 2005 to March 2010.   | 61.25<br><u>4.18</u><br>65.43                         |
| <p>The loans were sanctioned to Tamil Nadu Water Supply and Drainage Board(TWAD) to repay the loans with interest already availed by the Board from Financial Institutions like Tamil Nadu Urban Finance and Industrial Development Corporation (TUFIDCO) and LIC, for execution of Water Supply Schemes in Municipalities and Town Panchayats (LIC Loan).</p> <p>It was instructed in the GOs that the Commissioner of Municipal Administration (CMA) should raise necessary demands against the beneficiary local bodies and inform the Managing Directors of TWAD Board and TUFIDCO for necessary action. However, no demand was raised by the CMA and consequently the principal was not repaid with interest by the Municipalities so far.</p> |   |   |   |
| 5   | Municipal<br>Admini-<br>stration and<br>Water<br>Supply | In the year 2006-07, Government of Tamil Nadu converted the balance of ₹ 57.32 crore available with Chennai Metropolitan Water Supply and Sewerage Board (CMWSSB) as loan with an interest of eight <i>per cent</i> repayable in five years.                              | 16.04<br><u>1.83</u><br>17.87                         |
| <p>The loan was granted for conversion of advance granted for implementation of Works to tackle water scarcity in Chennai. CMWSSB had repaid only a sum of ₹ 5.73 crore towards two quarterly installments of principal and ₹ 2.24 crore towards interest in September 2006. No further payment has been made towards principal and interest so far.</p>  |   |   |   |