

CHAPTER VII

EXECUTIVE SUMMARY

Marginal decrease in non-tax receipts collection	In 2010-11, the collections of mining receipts decreased by 5.59 <i>per cent</i> over the previous year.
---	--

Very low recovery by the Department of observations pointed out by us in earlier years	During the period 2005-06 to 2009-10, we had pointed out non/short levy, non/short realisation of royalty, dead rent etc., with revenue implication of ₹ 664.67 crore in 12 paragraphs. Of these, the Department/Government accepted audit observations involving ₹ 559.87 crore but recovered only ₹ 7.09 crore. The recovery position as compared to acceptance of objections was very low (3.92 <i>per cent</i> of the accepted money value).
---	--

Results of audit conducted by us in 2010-11	<p>Test check of records of offices of the District Geologists and Director of Petroleum in the State during the year 2010-11 revealed short realisation of tax and other irregularities involving ₹ 30.93 crore in 105 cases.</p> <p>During the course of the year, the Department accepted underassessment and other irregularities of ₹ 16.41 crore in 126 cases, of which three cases involving ₹ 40.86 lakh were pointed out in audit during the year 2010-11 and the rest in earlier years. An amount of ₹ 10.32 crore was realised in 116 cases during the year 2010-11.</p>
--	---

What we have highlighted in this Chapter	<p>Test check of records relating to assessment and collection of royalty, dead rent etc in the Offices of District Geologists and Director of Petroleum in the State revealed the following:</p> <ul style="list-style-type: none">• System deficiencies of not renewing expired/cancelled leases and non- finalising of quarry leases were noticed by us. The leases were not finalised for years together, even though, a period of three months have been prescribed for finalisation of the leases Besides, several instances of non-recovery of lease rent and dead rent were noticed by us.• We saw that 116 lessees had removed minerals (i.e. Black trap, Quartzite, Building Stone etc) from the leased area. But royalty was not levied in four cases and short levied in 112 cases on minerals removed from leased area. There was non/short levy of royalty and interest of ₹ 1.30 crore. In another case, the Department failed to initiate action to recover royalty of ₹ 9.14 crore as per interim order of the High Court.• In 506 cases, the lease holders did not excavate and remove the mineral. They were liable to pay dead rent of ₹ 2.54 crore which was not demanded by the Department resulting in short realisation of revenue.
---	---

-
- District Development Officers detected 84 cases of illegal mining and manufacturing of bricks in the area under their jurisdiction. However, these cases were not transmitted to concerned District Geologists for further necessary action. There was no system in place for communication of such illegal mining activities to the mineral administration in the State. Lack of system of co-ordination between the Revenue Authorities and concerned District Geologists resulted in non-levy of royalty of ₹ 19.72 lakh including penalty of ₹ 4.80 lakh.

Recommendations

- The Department may take effective steps to re-grant leases.
 - The Department may take effective steps to recover outstanding dues of royalty, dead rent and surface rent etc.
-

CHAPTER VII NON-TAX RECEIPTS

7.1 Results of audit

Test check of records of offices of the District Geologists and Director of Petroleum in the State during the year 2010-11 revealed short realisation of tax and other irregularities involving ₹ 30.93 crore in 105 cases, which fall under the following categories:

(₹ in crore)

Sr. No.	Category	No. of cases	Amount
1.	Non/short levy of dead rent/surface rent	25	2.01
2.	Non/short levy of royalty	22	11.05
3.	Other irregularities	50	1.80
4.	Non-levy of interest on belated payment of royalty/dead rent	1	0.04
5.	Non/short levy of surface rent	7	16.03
	Total	105	30.93

During the course of the year, the Department accepted underassessment and other irregularities of ₹ 16.41 crore in 126 cases, of which three cases involving ₹ 40.86 lakh were pointed out in audit during the year 2010-11 and the rest in earlier years. An amount of ₹ 10.32 crore was realised in 116 cases during the year 2010-11.

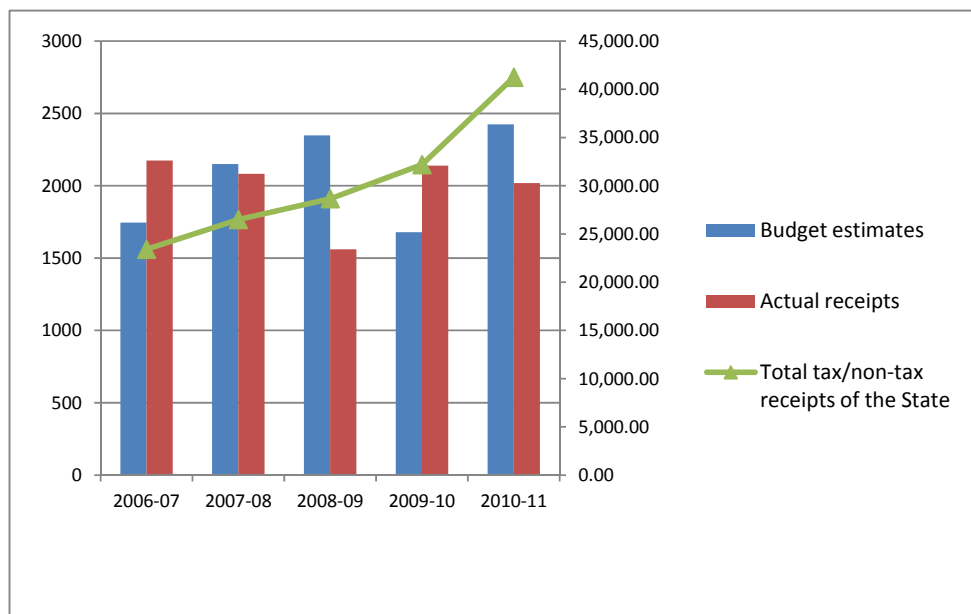
A few illustrative audit observations involving ₹ 36.01 crore are mentioned in the succeeding paragraphs.

7.2 Trend of receipts

Actual receipts from Geology and Mining during the last five years 2006-07 to 2010-11 along with the total tax/non-tax receipts during the same period is exhibited in the following table and graph.

(₹ in crore)

Year	Budget estimates	Actual receipts	Variation excess (+)/shortfall (-)	Percentage of variation	Total tax/non-tax receipts of the State	Percentage of actual receipts vis-a-vis total tax/non-tax receipts
2006-07	1745.00	2173.76	(+) 428.76	24.57	23413.41	9.28
2007-08	2150.00	2082.14	(-) 67.86	3.16	26494.88	7.86
2008-09	2347.80	1559.82	(-) 787.98	33.56	28656.35	5.44
2009-10	1679.00	2138.97	(+) 459.97	27.40	32191.94	6.64
2010-11	2425.18	2019.31	(-) 405.87	16.74	41253.65	4.89



There has been significant variation between the budget estimates and actual receipt in all years except 2007-08. The actual receipts have declined during the period 2010-11 due to variation in crude oil receipts on account of payment of royalty at discounted rates to Oil and Natural Gas Corporation as per instructions of the Ministry of Petroleum and Natural Gas.

We recommend to the Government to prepare the budget estimates receipts more realistically.

7.3 Impact of audit

7.3.1 Impact of audit - Revenue impact

The position of paragraphs included in the Audit Reports of the last five years, those accepted by the Department and the amount recovered is mentioned in the following table:

Year of AR	Number of paragraphs included	Money value of the paragraphs (₹ in crore)	Money value of accepted paragraphs (₹ in crore)	Amount recovered during the year 2010-11 (₹ in crore)	Cumulative position of recovery of accepted cases (₹ in crore)
2005-06	2	13.14	13.14	3.20	11.42
2006-07	1	3.34	2.18	1.77	2.73
2007-08	1	1.41	1.29	0.45	0.80
2008-09	1	627.63	524.81	-	0.00
2009-10	7	19.15	18.45	1.67	7.02
Total	12	664.67	559.87	7.09	21.97

Out of accepted audit observations of ₹ 559.87 crore, the Department recovered ₹ 21.97 crore during the period of five years which was very low (3.92 per cent of accepted money value).

We recommend the Department to consider taking effective steps to speed up the recovery in accepted cases.

7.3.2 Impact of Audit Reports – Amendments in the Act/Rules/notifications/orders issued by Government at the instance of audit

It was noticed in audit that the Department was recovering surface rent at the pre-revised rates of non-agricultural assessment. The Department has issued a notification in August 2010 and revised rates of surface rent.

INDUSTRIES AND MINES

7.4 Non-compliance to provisions of the Act/Rules/instructions

Under Rule 59 of the Mineral Concession Rules, 1960, no area which was previously held or which is being held under a mining lease shall be available for grant unless availability of the area is notified in the Official Gazette. Rule 18 (1)(c) of Gujarat Minor Mineral Rules 1960, provides that available area for grant of lease should be notified in the official gazette at least thirty days in advance specifying the date from which such area shall be available for grant of lease. With a view to avoid delay in re-granting the lease where the lease has expired, cancelled or surrendered, Government of Gujarat vide circular no. MIS/102006/GOI/32/CHH dated 24.05.2006 and dated 20.10.2008 issued instructions to all the District Geologists/Commissioner of Geology and Mining to send proposal for re-grant at the earliest on priority basis and to see that such areas are re-granted within 60 days. The Commissioner of Geology and Mining was instructed to monitor such cases to ensure that re-granting of the lease is not delayed due to delay in sending of the proposal by the Geologist or his office.

During test check of Demand and Collection Registers of three District Geologist⁹² in April 2009 and August 2009 for the period 2005-06 to 2008-09, we noticed that in 64 cases, lease of ordinary sand had expired or surrendered or cancelled/terminated. These leases remained idle for the period ranging between one to 11 years. It was observed that though the Department had identified the areas which could be given on lease again, no efforts were made by the Department to send a proposal for issue of Gazette notification to the

Collector for the purpose. Due to failure on the part of the departmental officials to re-grant leases, Government had forgone revenue in form of dead rent to the tune of ₹ 1.11 crore.

After this was pointed out to the Department between September and December 2010, the Department in its reply (July 2011) stated that before issuing notification, period of 90 days is required to be observed. The Government has instructed District Geologists to take utmost care and remain more vigilant before re-allotment of land. This causes the delay in issue of notification for re-allotment of land. The reply of the Department is not convincing in view of the fact that the delay was unjustifiable and the Departmental officials were not vigilant in re-allotment of expired leases.

The matter was reported to the Government in May 2011, their reply has not been received (October 2011).

⁹² Ahmedabad, Anand, Gandhinagar.

7.5 Non/short levy of royalty and interest

The Mines and Minerals (Development and Regulations) Act, 1957, (herein after referred to as Act) the Mineral Concession Rules, 1960 and the Gujarat Minor Mineral Rules, 1966 provide that a lessee is liable to pay royalty in respect of any mineral removed or consumed from the leased area at the prescribed rates in respect of each lease for major/minor mineral. Default in payment attracts simple interest at the rate prescribed. Rule 64 D of Mineral Concession Rules, 1960, provides that royalty for minerals such as Pozzolanic Clay, fire clay, gypsum etc, will be computed on the basis of monthly mineral value as shown in “Monthly Statistics of Mineral Production”, published by Indian Bureau of Mines, Nagpur. Section 9(3) of the Act empowers the Central Government to enhance/reduce the royalty rates in respect of any mineral by notification in the official gazette. Accordingly, the Central Government revised the rates of royalty on coal and lignite with effect from 1st August 2007. The revised rate of royalty for lignite is ₹ 45 plus 2 per cent of basic pithead price of ROM (Run of mine) lignite. Section 4 of the Act stipulates that no person shall undertake any mining operation in any area except in accordance with the terms and conditions of the mining lease granted under the Act.

During test check of records of 10 District Geologists for the period 2004-05 to 2009-10, we noticed between March 2009 and January 2011 that in 119 cases, there was non/short levy of royalty and interest of ₹ 11.55 crore as mentioned in the table below:

(₹ in crore)

Sr No	Location	No. of cases	Short levy	Nature of objection
1	Bhuj, Godhra, Himatnagar, Palanpur, Porbandar, Rajkot, Rajpipla, Tapi Dn (Surat), Vadodara	116	1.30	According to Industries and Mines Department Circular dated 2 December 2000, lessee has to pay royalty in advance. Government has also introduced a system of issue of triplicate passbook in case of advance payment of royalty. A perusal of Demand and Collection Register revealed that 116 lessees had removed minerals (i.e. Black trap, Quartzite, Building Stone etc) from the leased area. Royalty was not levied in four cases and short levied in 112 cases on minerals removed from leased area.
2.	Bhuj, Tapi Dn(Surat)	2	1.11	The Department did not initiate action to recover interest on non-payment/delayed payment of dues.

3	Amreli	1	9.14	The Department failed to initiate any action to recover royalty on Marl at the rate of ₹ 12 per MT as per interim order of Gujarat High Court.
---	--------	---	------	--

The Departmental officers failed to initiate action to recover the royalty and interest in these cases. This resulted in non/short levy of royalty and interest of ₹ 11.55 crore.

After this was pointed out to the Department between September 2010 and March 2011, the Department in its reply (July 2011) accepted audit observations amounting to ₹ 10.44 crore in 118 cases and recovered ₹ 5.84 crore in 104 cases. In remaining cases, reply has not been received (October 2011).

The matter was reported to the Government in May 2011, their reply has not been received (October 2011).

7.6 Non/short levy of dead rent

Under Section 9 of the Act, a lessee is liable to pay in respect of each mineral removed or consumed from the leased area, royalty or dead rent whichever is higher. If lease holders do not extract any mineral during the year or royalty paid on removal/consumption of minerals extracted is less than dead rent payable, they are liable to pay dead rent or difference between dead rent payable and royalty actually paid. Further, rule 22 of Gujarat Minor Minerals Rules, 1966 provides that the lease shall be liable to be cancelled if the lessee ceases to work the quarry for a continuous period of six months without some reasonable cause or prior permission of the competent authority. Government of Gujarat revised rates of dead rent in respect of minor mineral with effect from 15th January 2010. Default in payment of royalty attracts simple interest at the prescribed rates (i.e. 24 per cent per annum upto 7 October 2007 and 18 per cent per annum thereafter).

During test check of Demand and Collection Register of office of 18 District Geologists⁹³ for the period 2005-06 to 2009-10, we noticed between March 2009 and January 2011 that out of total 543 cases:

7.6.1 In 506 cases, the lease holders did not excavate and remove the minerals. In these cases, the Department was required to cancel the leases, but in none of these cases, the leases were cancelled. The lessees continued to hold their rights. They were liable to pay dead rent of ₹ 2.54 crore. However,

no demand for the same

was raised by the Department. This resulted in non-levy of dead rent of ₹ 2.54 crore.

⁹³ Ahmedabad, Amreli, Anand, Bharuch, Bhuj, Dahod, Gandhinagar, Godhra, Himatnagar, Jamnagar, Junagadh, Navsari, Palanpur, Porbandar, Rajkot, Rajpipla (Narmada), Tapi Dn. (Surat), Vadodara.

7.6.2 In 37 cases, the lessees paid royalty of ₹ 2.96 lakh on the minerals excavated. The dead rent of the area leased out worked out to ₹ 24.40 lakh. The royalty paid was less than the dead rent payable for the leased area. However, the Departmental officials did not recover differential amount between dead rent and royalty. This resulted in short levy of dead rent of ₹ 21.44 lakh.

The total non/short levy of dead rent was ₹ 2.75 crore in 543 cases.

After this was pointed out to the Department between September 2010 and March 2011, the Department in its reply (July 2011) accepted audit observations amounting to ₹ 2.44 crore in 486 cases and recovered ₹ 1.12 crore in 279 cases. In remaining cases, reply has not been received (October 2011).

The matter was reported to the Government in May 2011, their reply has not been received (October 2011).

7.7 Non/short levy of surface rent

Rule 22 of Gujarat Minor Mineral Rules, 1966 provides that the general conditions of lease may include a condition among others that “the lessee shall also pay to Government for the surface area leased to him surface rent at the rate prescribed by the Government from time to time. The rate of surface rent shall not exceed rate of non agricultural assessment prescribed by the Government.” As per revised rates effective from 1st August, 2003, rates of NAA are ₹ 1, ₹ 0.50 and ₹ 0.15 per sq m per annum for Class A, Class B and Class C of cities/villages respectively. Default in payment of surface rent attracts simple interest at prescribed rates (i.e. 24 *per cent* per annum upto 7.10.2007 and 18 *per cent* per annum thereafter).

During test check of the records of six District Geologists⁹⁴ for the period 2008-09 to 2009-10, we noticed between October 2009 and August 2010 that in 224 cases of leases of major and minor minerals, the Departmental officials did not levy surface rent on area admeasuring 329 lakh sq m. This resulted in non-levy of surface rent of ₹ 29.59 lakh.

After this was pointed out to the Department between September 2010 and March 2011. The Department in its reply (July 2011) accepted audit observations amounting to ₹ 29.59 lakh in 224 cases and recovered ₹ 29.55 lakh in 223 cases. In remaining case, reply has not been received (October 2011).

The matter was reported to the Government in May 2011, their reply has not been received (October 2011).

⁹⁴ Bhavnagar, Dahod, Godhra, Himatnagar, Jamnagar, Porbandar

7.8 Loss of revenue due to non-finalisation of lease deeds

Sub-rule (4) of Rule 11 of Gujarat Minor Mineral Rules, 1966 provides that where a quarry lease is granted under sub-rule (1) the requisite lease deed shall be executed in triplicate within three months from the date of the order sanctioning the lease and if no such deed is executed within the said period the order granting the lease shall be deemed to have been revoked. Rule 13 of the Rules provides that possession of the area will be handed over to the lessee after the lease deed is executed.

During test check of the lease register and files of lease granted by District Geologist, Bhavnagar for the year 2009-10, we noticed in May 2010 that in 39 quarry mining leases sanctioned between October 2005 and September 2009, final lease deeds were not executed. Consequently, all those applicants could not get possession of their respective lease. Non-finalisation of lease deeds

resulted in notional loss of revenue in the form of dead rent amounting to ₹ 20.81 lakh.

After this was pointed out to the Department in December 2010, the Department in its reply (July 2011) stated that out of total 39 cases, lease deeds have been executed in 12 cases and in remaining 27 cases, leases have been cancelled. Further details were not furnished by the Department (October 2011).

The matter was reported to the Government in May 2011, their reply has not been received (October 2011).

7.9 Non-levy of royalty on illegal mining and manufacturing of bricks due to lack of co-ordination

Rule 3 of Gujarat Mineral (Prevention of Illegal Mining, Transportation and Storage) Rules, 2005 puts restrictions on possession, storage, sale, trade, mining, and removal etc of minerals except in accordance with the provisions of the Act. Rule 5 provides that no person shall quarry, mine, excavate or win any mineral in any land without the permission granted under the Act. Rule 13 provides for penalties for contravention of these Rules. Government has also constituted task force at State/district level. Industries and Mines Department vide notification dated 16.06.1999 fixed royalty at lump sum rates for brick manufacturing. There is provision of penalty of ₹ 10,000 for illegal manufacturing of bricks.

Cross check of the records of five District Geologists⁹⁵ with records of respective District Development Officers (DDO) for the period 2005-06 to 2008-09, between March 2009 and April 2010 revealed that DDOs had detected 84 cases of illegal mining and manufacturing of bricks in the area under their jurisdiction. However, these cases were not transmitted to concerned District Geologists for further necessary action. There was

no system in place for communication of such illegal mining activities to the mineral administration in the State. Lack of system of co-ordination between the Revenue Authorities and concerned District Geologists resulted in non-levy of royalty of ₹ 19.72 lakh including penalty of ₹ 4.80 lakh.

After this was pointed out to the Department between September and December 2010, the Department in its reply (July 2011) accepted audit observations amounting to ₹ 19.72 lakh in 84 cases and recovered ₹ 2.90 lakh in 22 cases. In remaining cases, reply has not been received (October 2011).

The matter was reported to the Government in May 2011, their reply has not been received (October 2011).

⁹⁵ Ahmedabad, Anand, Bhavnagar, Godhra, Navsari.

7.10 Loss of revenue due to lack of co-ordination between Geologist and revenue authorities

Government of Gujarat *vide* G.R.No. NSJ/1081/1023/2 dated 13 July 1983 decided to permit land holders, holding the land under new and restricted tenure under the Bombay Tenancy and Agricultural Land Act, 1948 (as applicable to Gujarat) to convert their land into old tenure and to sell/transfer the same, subject to payment of premium at prescribed rates computed on the difference between the estimated price of the land and the occupancy price recovered at the time of allotment of the land.

Section 66 of the Bombay Land Revenue Code, 1879 provides that land cannot be used for non-agricultural (NA) purpose or for any purpose other than the purpose for which such land is assessed and held (under Section 65 and 65-A of the Code *ibid*), unless the permission is obtained from the Collector. For breach of the provisions, penalty at the rate as prescribed by the Government in Revenue Department *vide* Resolution No.BHKP/1080/59560-K dated 27-8-80 is leviable. Section 67 A of the BLR Code, 1879 provides for levy of conversion tax on change in the mode of use of the land from agricultural to non-agricultural purpose in respect of land situated in a city, town or village. Different rates have been prescribed for residential/charitable and industrial/other purpose depending upon the population of the city/town/ village. Moreover, the Government of Gujarat *vide* G.R. No. LRC 102002/1640/6 dated 22 April 2003 revised the rates of conversion tax to ₹ two *per* sq.mt. for temporary non-agricultural use of land falling in city/town/village with population below one lakh.

During test check of records of three District Geologists⁹⁶, we noticed that in six cases, the District Geologist did not inform the concerned revenue authorities to initiate action to recover the non-agricultural assessments (NAA) for non-agricultural use of land, alongwith premium, conversion tax and penalty. Out of six cases, in four cases, the Geologists did not ensure payment of conversion tax before commencement of non-agricultural use. In one case, though the owner was liable to pay premium, conversion tax and penalty, the District Geologist did not inform about non-agricultural use of land to the concerned revenue authority. In one case, District Geologist did not inform concerned revenue authority the detection of unauthorised non-agricultural use of land for excavation of black-trap/ hard murhum where the owner was liable to pay non-agricultural assessment and

penalty for non-agricultural use without permission of the Collector.

⁹⁶ Dahod, Godhra, Rajpipla

Thus, due to lack of co-ordination between the District Geologists and concerned District revenue authorities, there was a loss of revenue to the tune of ₹ 11.52 lakh in the form of Premium/Conversion Tax, Non-agricultural Assessment and penalty.

After this was pointed out to the Department between September and December 2010, the Department in its reply (July 2011) accepted audit observations amounting to ₹ 0.66 lakh in four cases and recovered ₹ 0.19 lakh in one case. In remaining cases, reply has not been received (October 2011).

The matter was reported to the Government in May 2011, their reply has not been received (October 2011).

7.11 Non-realisation of revenue due to non-adherence of conditions of lease sanction order

The Mines and Minerals (Development and Regulation) Act, 1957 and Rules made thereunder empower the State Government to sanction the lease of major minerals with prior approval of the Central Government. As per Section 65 of the Bombay Land Revenue code, 1879, if owner of agricultural land wishes to use land or part thereof for any non agricultural purpose, he shall first obtain the permission of the Collector under Section 66 of the code, *ibid*. If an agricultural land is put to use for any non agricultural purpose without the permission of the Collector being obtained first, the owner of such land shall be liable to pay penalty at such rate as may be deemed fit by the Collector subject to instructions issued by the Government. Government had prescribed the rate of penalty for use of agricultural land for non-agricultural purpose without making an application and before obtaining the permission of the Collector.

Test check of the records of District Geologist, Bhavnagar for the year 2007-08 in April 2009 revealed that Government of Gujarat granted lease of land admeasuring 3672 hectares of various survey numbers of Taluka Bhavnagar and Ghogha to Gujarat Mineral Development Corporation Limited (lessee) for mining of lignite for a period of 20 years. The area of 3672 hectares consisted of 2941.6784 hectares and 730.3216 hectares of Private land and Government land respectively.

As per condition of the sanction order, the lessee was required to obtain NA permission from the competent authority under the provisions of the Bombay Land Revenue Code. Our scrutiny of records revealed that the lessee did not obtain NA permission for the land and started mining activity from December 2008 and extracted 39516.350 MT, 96257.480 MT, and 130143.900 MT of lignite during the months of December 2008, January and February 2009 respectively. Thus, non-compliance of the condition of the sanction order of

the lease resulted in non-realisation of revenue in the form of conversion tax of ₹ 17.65 crore.

After this was pointed out to the Department in September 2010, the Department in its reply (July 2011) did not accept the audit observations. It stated that as per Revenue Department's GR dated 25.03.1981, when land is acquired under Section 11 of Land Acquisition Act, 1894, the purpose of land gets changes automatically. GMDC had already paid conversion charges amounting to ₹ 3.88 crore before acquiring the land. Reply of the Department is not tenable because it was clearly mentioned in the sanction order that the lessee was required to obtain NA permission from the competent authority under the provisions of the Bombay Land Revenue Code.

The matter was reported to the Government in May 2011, their reply has not been received (October 2011).

ENERGY AND PETROCHEMICALS DEPARTMENT

7.12 Non-levy of interest for belated payment of royalty on oil and natural gas

As per Rule 14 of the PNG Rules 1959, a lessee shall pay royalty in respect of any mineral oil mined, quarried, excavated or collected by him from the leased area at the rates specified in schedule of the Act from time to time. The royalty shall be paid on monthly basis as may be provided for in the lease and shall be paid by the last day of the month succeeding the month in respect of which it is payable.

As per Rule 23(1) of PNG Rules 1959, all license fees, lease fees, royalties and other payments under these rules, shall, if not paid to the Central or State Govt. as the case may be within the time specified for such payment, be increased by a penal rate of 200 basis points over the prime lending rate of SBI for the period of delay.

During test check of records of the Director of Petroleum, Gandhinagar for the year 2009-10 in November 2010, we noticed in eight cases that lease holders did not pay royalty within the prescribed time limit and in one case the royalty paid was accepted by the Department without checking correctness/methodology. Interest was leviable for the same delay in payment of royalty but was not levied. This resulted in non-levy of interest of ₹ 2.12 crore.

After this was pointed out to the Department in March 2011, the Department in its reply (July 2011) accepted audit observations amounting to ₹ 1.08 crore in eight cases. In case of ONGC, the Department stated that ONGC pays royalty on crude oil at discounted price instead of market driven price in terms of instructions of Ministry of Petroleum and Natural Gas. ONGC first pays royalty for the current month based on previous quarter's discounted price and

at the end of the quarter, updation is done as per Ministry's instructions. Further reply is awaited (October 2011).

The matter was reported to the Government in May 2011, their reply has not been received (October 2011).

Ahmedabad,
The

(Dr. P. MUKHERJEE)
Principal Accountant General
(Commercial & Receipt Audit)
Gujarat

Countersigned

New Delhi,
The

(VINOD RAI)
Comptroller and Auditor General of India