

Appendix-I

Reference: Para-1.10 (Audit planning)

Sr. No.	Principal head	Units audited
1.	Sales tax	11
2.	Motor Vehicle tax	52
3.	Stamp & Registration Fee	78
4.	Passengers and Goods Tax	09
5.	State Excise Duty	08
6.	Forest	28
7.	Mining	07
8.	Entertainment Duty	00
9.	Luxury Tax	01
10.	MP Barrier	10
11.	Non-tax Receipts	34
Total		238

Appendix-II

Reference: Para-2.10 (Incorrect deduction of cost of material)

(₹ in lakh)

District	No. of contractors	Year/Date of assessment	Value of material supplied/ deduction allowed	Tax leviable at 4/12.5 per cent	Interest leviable	Total tax effect
Chamba	2	<u>2005-06 to 2007-08</u> Between March 2010 and May 2010	83.01	3.32	2.43	5.75
Hamirpur	3	<u>2005-06 to 2009-10</u> Between March 2010 and February 2011	107.96	4.32	2.61	6.93
Kangra	3	<u>2005-06 to 2009-10</u> Between January 2010 and March 2011	739.85	29.59	18.30	47.89
Mandi	1	<u>2005-06 and 2006-07</u> January 2011	47.40	5.93	5.66	11.59
Sirmour	2	<u>2005-06 and 2007-08</u> Between July 2010 and September 2010	24.77	3.09	2.55	5.64
Shimla	9	<u>2005-06 to 2009-10</u> Between January 2008 and June 2011	784.53	47.78	27.40	75.17
Una	6	<u>2005-06 to 2009-10</u> Between April 2010 and September 2010	557.50	22.30	16.56	38.86
Total	26	-	2345.02	116.33	75.51	191.83

Appendix-III

Reference para 2.12.1 (Invalid and defective 'C' forms)

(₹ in crore)

Name of the Unit/ AETC	Period of Assessment	Assessed between	No. of dealers	Concessional rate of tax allowed on interstate sale against form 'C'	Tax effect including interest		Remarks
					Tax	Interest	
AETC Una	2006-07	November 2010	1	3.41	0.30	0.27	A firm other than the firm to whom the goods were sold issued 4 'C' forms.
AETC BBN, Kangra, Sirmour, Solan, and Una	2005-06 to 2008-09	April 2010 and August 2011	11	23.37	1.77	1.45	240 'C' forms were not addressed to the assesses that claimed the concession.
AETC Sirmour, BBN, Solan	2005-06 to 2008-09	June 2008 and August 2011	7	4.27	0.48	0.38	151 'C' forms were duplicate and 3 were counterfoil
AETC BBN	2006-07	June 2008 and February 2011	3	4.76	0.50	0.40	Transactions mentioned in 4 'C' forms did not pertain to the relevant assessment year of the dealers.
AETC, Una	2008-09	January 2011	1	0.69	0.02	0.01	29 'C' forms were found tampered by the dealer who struck off and rewrote the address of the selling dealer with ball pen
AETC BBN and Una	2005-06 to 2008-09	April 2010 and February 2011	5	6.06	0.64	0.37	10 'C' forms were found incomplete as they did not contain essential details name, address and registration number of the selling dealer, purchase order, challan number, description of goods dispatched, date of delivery etc.
Total			28	42.56	3.71	2.88	

Appendix-IV

Reference para 2.12.2 (Misutilisation of 'F' forms)

(₹ in crore)

Name of the Unit/AETC	Period of Assessment	Assessed between	No. of dealers	Exemption of tax allowed on branch transfer of stock against form 'F'	Tax effect including interest		Remarks
					Tax	Interest	
AETC, Solan	2007-08 to 2009-10	February 2010 to January 2011	2	15.53	0.63	0.17	8 'F' forms were duplicate and out of these one 'F' form contained transactions covering more than one calendar month.
AETC, BBN, Kangra & Solan	2005-06 to 2009-10	February 2010 to January 2011	3	3.15	0.14	0.09	19 'F' forms contained transactions covering more than one calendar month and 1 'F' form contained transactions beyond assessment year
AETC, BBN	2006-07	March 2011	1	163.63	1.64	1.29	17 'F' forms were addressed to those branches that were not specified in the registration certificate
AETC, BBN	2006-07	June 2010	1	3.46	0.35	0.27	16 'F' forms were containing incomplete address or without name & address
Total			7		2.76	1.82	

Appendix-V

Reference: Paragraph 4.6.8.2 (Industrial leases)

(₹ in lakh)

Sr. No	Name of the SR unit	No. of deeds/ Area (in sqm)	Cost of Industrial plots as per rates fixed by industry department	Cost of Industrial plots shown in deed	Short realization of						Total amount of short realisation of SD and RF
					Stamp duty			Registration fee			
					Due	Paid	Short	Due	Paid	Short	
1	Amb	1/2000	24.00	12.00	0.72	0.18	0.54	0.25	0.12	0.13	0.67
2	Baddi	13/22,585.71	677.57	259.93	20.33	7.80	12.53	3.25	3.04	0.21	12.74
3	Kullu	2/1349	30.48	8.25	0.91	0.25	0.66	0.50	0.16	0.34	1.00
4	Kasauli	5/4500	270.00	148.02	8.10	4.44	3.66	2.00	1.41	0.59	4.25
5	Mandi	5/1553	21.55	7.92	0.65	0.24	0.41	0.43	0.16	0.27	0.68
6	Nahan	1/1602	35.24	4.58	1.06	0.14	0.92	0.25	0.09	0.16	1.08
7	Paonta	5/5100	112.20	27.55	3.37	0.83	2.54	1.04	0.55	0.49	3.03
8	Shimla (Rural)	15/8684	115.54	28.73	3.47	0.86	2.60	2.29	0.57	1.72	4.32
9	Solan	5/4589.32	153.98	39.44	4.62	1.27	3.35	0.78	0.39	0.39	3.74
Total		52/51,963.03	1440.56	536.42	43.23	16.01	27.21	10.79	6.49	4.30	31.51

Appendix-VI

Reference: Paragraph 4.6.8.3 (Mining leases)

(₹ in lakh)

Sr. No	Name of the Sub Registrar	Name of lessee	Lease period (in years)/ Year/	Annual average royalty	Twice the annual average royalty	Due		Paid		Short realisation		Total
						Stamp Duty	Registration Fee	Stamp Duty	Registration Fee	Stamp Duty	Registration Fee	
1	Amb	Jasso stone crusher, Una	15 2009-10	4.75	9.50	0.28	0	0.10	0	0.18	0	0.18
		M/s Jaswal Stone Crusher Mandwara, Amb	15 2010-11	4.75	9.49	0.28	0.19	0.10	0.06	0.18	0.13	0.31
2	Arki	Ambay stone crusher, Solan	15 2009-10	3.65	7.30	0.22	0	0.20	0	0.02	0	0.02
3	Chamba	Niraj Nayyar, Chamba	15 2006-07	5.00	10.00	0.30	0.20	0.02	0.02	0.28	0.18	0.46
4	Fatchpur	Surjeet Singh, Kangra	15 2008-09	7.30	14.60	0.44	0	0.34	0	0.10	0	0.10
		Raghav Singh, Kangra	15 2009-10	5.11	10.22	0.31	0.20	0.25	0.16	0.06	0.04	0.10
5	Gohar	Indresh sharma, Mandi	15 2009-10	2.92	5.84	0.18	0.12	0.15	0.01	0.03	0.11	0.14
6	Kullu	Sunder Thakur Kullu	15 2008-09	3.65	7.30	0.22	0	0.06	0	0.16	0	0.16
7	Pacchad	Sat Dev Chadda, Nahan	15 2009-10	21.90	43.80	1.31	0.25	0.34	0.22	0.97	0.03	1.00
8	Paonta Sahib	Gajinder pal, Nahan	15 2009-10	7.30	14.60	0.44	0.25	0.35	0.23	0.09	0.02	0.11
9	Sarkaghat	Ruma devi, stone crusher, Mandi	15 2009-10	7.00	14.00	0.42	0.25	0.21	0.14	0.21	0.11	0.32
10	Una	Lakhvinder Singh, Una	15 2008-09	7.30	14.60	0.44	0.25	0.10	0.07	0.34	0.18	0.52
		Saraswati stone crusher	15 2009-10	2.92	5.84	0.18	0	0.15	0	0.03	0	0.03
Total				83.55	167.09	5.02	1.71	2.37	0.91	2.65	0.80	3.45

Appendix-VII

Reference: Paragraph 4.6.10.2 (Exchange of properties)

(₹ in lakh)

Sr. No.	Name of the SR unit	No. of Patwar Circles	No. of cases	Market value	Revenue due		
					Stamp duty	Registration fee	Total
1	Sujanpur	15	26	108.28	3.25	1.91	5.16
2	Amb	14	79	125.66	3.77	2.47	6.24
3	Hamirpur	23	46	209.87	6.30	2.94	9.24
4	Nahan	3	4	377.29	11.32	0.76	12.08
5	Nalagarh	4	50	6497.98	195.07	9.15	204.22
6	Paonta Sahib	5	8	267.49	8.02	1.59	9.61
7	Bhoranj	6	6	1.55	0.05	0.02	0.07
8	Shimla ®	2	9	12.69	0.38	0.25	0.63
9	Bangana	46	125	177.05	5.31	3.52	8.83
10	Solan	3	4	52.76	1.59	0.58	2.17
	Total	121	357	7830.62	235.06	23.19	258.25

Appendix-VIII

Reference: Paragraph 4.6.12 (Incorrect preparation of valuation report by Patwaris)

(₹ in lakh)

Sr. No	Name of the SR unit	No. of deeds	Market value as per the actual price applicable	Market value determined on the basis of <i>parta</i> prepared by <i>Patwaris</i>	Deficient Amount		Total
					Stamp duty	Registration fee	
1.	Amb	11	125.13	109.55	0.78	0.19	0.97
2.	Aut	8	169.23	93.07	3.81	0.17	3.98
3.	Baddi	3	100.78	96.85	0.20	0	0.20
4.	Balichowki	20	43.68	20.47	1.16	0.46	1.62
5.	Bangana	24	124.01	69.09	2.74	0.65	3.39
6.	Bhoranj	9	46.62	40.43	0.30	0.12	0.42
7.	Bharari	16	52.73	30.40	1.11	0.36	1.47
8.	Bijhri	3	17.33	12.35	0.25	0.10	0.35
9.	Chamba	7	20.96	19.77	0.06	0.02	0.08
10.	Dalhousie	7	189.72	148.07	2.08	0.10	2.18
11.	Dharampur	4	5.31	2.61	0.13	0.05	0.18
12.	Dharmshala	4	33.30	13.17	0.92	0.33	1.25
13.	Dheera	8	17.44	11.22	0.31	0.12	0.43
14.	Hamirpur	17	234.37	118.35	5.80	0.53	6.33
15.	Haroli	15	133.17	79.88	1.48	0.17	1.65
16.	Harchakian	44	105.98	40.34	2.72	1.42	4.14
17.	Jaswa Kotla	8	41.70	6.47	1.76	0.24	2.00
18.	Kalpa	10	249.10	29.44	10.98	1.09	12.07
19.	karsog	6	363.09	110.93	12.61	0.34	12.95
20.	Kasauli	16	1411.63	277.63	56.68	1.03	57.71
21.	Kotli	5	14.27	6.24	0.28	0.17	0.45
22.	kullu	63	685.59	510.28	7.61	1.79	9.40
23.	khundian	31	101.43	53.40	2.78	1.12	3.90
24.	Kumarsain	4	5.24	3.01	0.11	0.05	0.16
25.	Mandi	15	71.79	44.60	1.08	0.42	1.50
26.	Manali	15	157.60	142.92	0.70	0.20	0.90
27.	Nalagarh	11	543.92	185.82	17.86	0.87	18.73
28.	Namhol	16	319.70	78.97	12.04	1.44	13.48
29.	Nirmond	1	8.03	0.92	0.36	0.14	0.50
30.	Nauradhar	15	709.60	426.57	14.14	0.68	14.82
31.	Nahan	1	2.20	1.50	0.04	0.03	0.07
32.	Paonta sahib	22	645.39	477.59	8.35	0.38	8.73
33.	Rakkar	7	25.20	22.95	0.11	0.05	0.16
34.	Ramshehar	11	62.91	47.38	0.77	0.23	1.00
35.	Sainj	20	152.52	114.29	1.88	0.44	2.32
36.	Shimla @	6	517.66	318.62	9.65	0.11	9.76
37.	Shimla (U)	14	352.71	190.33	8.37	0.09	8.46
38.	Shahpur	6	9.71	7.97	0.09	0.03	0.12
39.	Solan	13	405.47	225.26	2.46	0.12	2.58
40.	Sujanpur	16	137.74	83.21	1.78	0.41	2.19
41.	Theog	20	765.10	537.23	9.29	0.56	9.85
42.	Thural	13	39.30	14.01	1.26	0.35	1.61
Total		565	9218.36	4823.16	206.89	17.17	224.06

Appendix-IX

Reference: Paragraph 4.6.12.1 (Incorrect determination of market value of properties)

(₹ in lakh)

Sr. No.	Name of the SR unit	No. of deeds	Market value as per the actual price applicable	Market value determined on the basis of <i>parta</i> prepared by <i>Patwaris</i>	Deficient Amount		Total
					Stamp duty	Registration fee	
1	Baddi	19	6272.65	1,344.75	246.39	0.60	246.99
2	Bhoranj	4	18.97	17.95	0.05	0.02	0.07
3	Bijhri	7	17.94	14.45	0.17	0.07	0.24
4	Chamba	10	86.26	58.97	1.36	0.27	1.63
5	Dharmshala	24	1224.00	456.02	38.64	1.21	39.85
6	Galore	7	45.43	20.23	1.23	0.24	1.47
7	Hamirpur	2	112.81	40.24	3.63	0	3.63
8	Kasauli	16	621.41	330.05	15.08	0.81	15.89
9	Kullu	3	65.70	51.98	0.68	0	0.68
1	Kumarsain	3	4.59	2.12	0.12	0.05	0.17
11	Manali	6	836.98	682.23	7.72	0.06	7.78
12	Mandi	12	620.96	422.11	11.99	0.30	12.29
13	Nahan	37	8050.39	1,478.56	329.72	1.52	331.24
14	Nalagarh	18	5987.61	1,911.03	203.93	0.93	204.86
15	Paonta	10	976.28	458.73	25.87	0.11	25.98
16	Shimla @	31	569.93	391.36	8.94	1.61	10.55
17	Shimla (U)	5	183.13	91.45	4.28	0.12	4.40
18	Solan	14	3,587.32	790.78	142.31	0.22	142.53
19	Theog	1	4.36	0.52	0.19	0.08	0.27
	Total	229	29,286.72	8,563.53	1042.3	8.22	1,050.52

Appendix-X

Reference: Paragraph 4.6.14 (Transfer of Government land without recovery of lease money)

(₹ in lakh)

Sr. No.	Name of District/ No. of Power Projects	Date of FCA approval	Forest land transferred (in hectare)	Lease money (Worked out on the basis of average lease money of ₹ 13.29 lakh per hectare)	Stamp duty at the rate 3 per cent	Registration fee	Total (SD & RF recoverable)
1	Chamba 20	04.04.2005 and 16.01.2010	111.45	1,481.17	44.43	5.00	49.43
2	Mandi 3	14-05-2007 and 29.01.2008	24.61	327.07	9.81	0.75	10.56
3	Kangra 17	24.04.2005 and 30.07.2009	58.28	774.54	23.24	4.04	27.28
4	Kullu 21	17.01.2005 and 26.10.2009	253.28	3,366.09	100.98	4.98	105.96
5	Kinnaur 7	15.02.2007 and 24.12.2007	18.17	241.48	7.24	1.62	8.86
6	Shimla 16	21.04.2005 and 19.01.2010	198.29	2,635.26	79.06	3.84	82.90
	84	TOTAL	664.08	8,825.62	264.76	20.23	284.99

Appendix-XI

Reference: Para 4.9 (Incorrect preparation of valuation report by Patwaris)

(₹ in lakh)

Sr. No.	Name of the SR unit	No. of cases involved	Consideration value under which conveyance deed required to be executed	Consideration value taken for execution of conveyance deed as per <i>partas</i> prepared by <i>Patwari Halqa</i>	Deficient Amount		Total
					Stamp duty	Registration fee	
1	Badoh	12	23.36	15.51	0.39	0.16	0.55
2	Bharwai	11	65.25	50.17	0.75	0.21	0.96
3	Jaisinghpur	16	131.05	71.02	3.15	0.66	3.81
4	Jawali	18	142.92	106.71	1.81	0.55	2.36
5	Jogindernagar	21	92.73	77.98	0.74	0.29	1.03
6	Jubbal	09	60.60	34.66	1.30	0.43	1.73
7	Junga	02	21.16,	11.68	0.48	0.13	0.61
8	Kandaghat	09	84.97	68.12	0.88	0.19	1.07
9	Krishangarh	06	188.95	178.25	0.53	0.04	0.57
10	Nadaun	06	125.84	21.29	5.23	0.33	5.56
11	Rajgarh	04	53.40	11.16	2.12	0.52	2.64
12	Rampur	31	519.25	433.27	4.27	0.49	4.76
13	Sarahan	06	78.61	59.14	0.92	0.06	0.98
14	Shilai	16	110.99	37.71	3.66	0.64	4.30
	TOTAL	167	1,699.06	1,176.67	26.23	4.70	30.93

Appendix-XII

Reference: Para 6.5.12 (Injudicious reduction of royalty rates)

(In ₹)

Specie	Years			
	2007-08	2008-09	2009-10	2010-11
Deodar	4,315	4,315	5,664	5,903
Kail	2,388	2,388	2,944	3,098
Fir/ spruce	677	677	836	790
Chil	431	431	626	572
OBL	297	297	481	326

Appendix-XIII

Reference: Para 6.5.22.3 (Blocking of revenue due to non-disposal of seized timber)

(₹in crore)

Year	No. of cases	Deo (Timber in cu.m)	Kail (Timber in cu.m)	R/F (Timber in cu.m)	Chil (Timber in cu.m)	OBL (Timber in cu.m)	Total	Amount
2006-07	6	621.893	0	0	0	0	21.893	0.10
2007-08	43	73.494	24.0258	1.686	3.4989	0	102.7047	0.45
2008-09	43	70.314	16.687	0	0	0.164	87.195	0.40
2009-10	79	128.182	60.056	8.182	4.542	2.736	203.698	0.86
2010-11	45	84.413	11.72	0	5.161	0.828	102.122	0.46
Total	216	378.296	112.4888	9.868	13.2019	3.728	517.6127	2.27

Appendix-XIV

Reference to the Para 7.6 (Evasion of royalty on stone blast)

(In ₹)

Month of Report	Production of Stone blast during the month (in tonne)	Rate of royalty	Amount of royalty for the month	Date of deposit	No. of laborer employed for the month	Average production for the each month	Short production for the each month	Royalty required to be recovered on Short production
April 2010	3,10,000	₹ 20/- per tonne	62,00,000	30.04.10	48	1,77,730	No short production	----
May 2010	2,90,000		58,00,000	29.05.10	48	1,77,730	--do--	---
June 2010	1,04,750		20,95,000	05.07.10	48	1,77,730	----	---
July 2010	3,60,000		72,00,000	30.07.10	48	1,77,730	----	---
Aug 2010	2,50,000		50,00,000	30.08.10	48	1,77,730	---	---
Sept. 2010	2,10,000		42,00,000	01.0.10	48	1,77,730	----	---
Oct. 2010	1,90,000		38,00,000	29.10.10	20	1,77,730	----	---
Nov. 2010	1,60,000		32,00,000	02.12.10	48	1,77,730	----	---
Dec. 2010	1,50,000		30,00,000	10.01.11	48	1,77,730	----	---
Jan. 2011	30,000		6,00,000	02.02.11	48	1,77,730	1,47,730	29,54,600
Feb. 2011	70,000		14,00,000	01.03.11	48	1,77,730	1,07,730	21,54,600
March 2011	8,000		1,60,000	30.03.11	48	1,77,730	1,69,730	33,94,730
Total	21,32,750 tonne			4,26,55,000				4,25,190

Average production for one month = 21,32,750/12 = 1,77,730 tonne

Appendix-XV

Reference to the Para 7.7.2 (Surface rent)

(In ₹)

Name of MO	Name of Lessees M/s	Leased area (in acre)	No of months for which Surface rent due	Surface rent required to be paid @ ₹ 200/- per acre	Interest @ 24 per cent per annum leviable on unpaid Surface rent	Total amount including interest required to be recovered
Hamirpur	1) Kailash Stone Crusher, Sukkar Khad Bairi	28	12 months	5,600	1,344	6,944
	2) Sukkar Stone Crusher, Chowki Prop Sanjay Kumar	51	24 months	20,400	4,896	25,296
	3) Jai Baba Stone Crusher, Dhangotai –Prop Smt Saroti Devi	21	36 months	12,600	3,024	15,624
	4) Himachal Stone Crusher, Mundkhar –Prop Parsotam Chand	30	24 months	12,000	2,880	14,880
	5) Sanjay Chauhan Stone Crusher, Manoh	18.50	24 months	7,400	1,776	9,176
	6) Ajodhaya Lal Sharma Stone Crusher,	11.50	12 months	2,300	552	2,852
	7) Smt. Neelam Sharma w/o Sh. L. R. Sharma	13	12 months	2,600	624	3,224
	8) Sh. Satish Kumar S/o Sh. Budhi Chand,	5	12 months	1,000	240	1,240
	9) Rajat Thakur Stone Crusher	1.5	24 months	600	144	744
		9 lessees	179.50		64,500	15,480
Solan	1) Doon Stone Crusher, - Sh. Ajay Kumar	27.62	12 months	5,524	1,326	6,850
	2) Rama Stone Crusher, Sh. Ram Kumar	140.81	12 months	28,162	6,759	34,921
	3) Kundlas Stone Crusher,	140.81	12 months	28,162	6,759	34,921
	4) Aggarwal Stone Crusher,	41.41	12 months	8,282	1,988	10,270
	5) Shiv Bhawani Stone Crusher	98.01	12 months	19,602	4,704	24,306
	6) Singh Stone	95.414	12 months	19,083	4,580	23,663
	7) Tripti Stone Crusher	49.82	12 months	9,964	2,391	12,355
	8) Jai Mata Stone Crusher	33.018	12 months	6,604	1,585	8,189
	9) Gurmeet Stone Crusher	20.80	12 months	4,160	998	5,158
	10) Naina Stone Crusher	44.80	12 months	8,960	2,150	11,110
	11) Naina Devi Stone Crusher	198.404	6 months	19,840	2,381	22,221
		11 lessees	890.916		158,343	35,621
Una	1) Himachal Chemical Silicate Works, Bathu	222	2010-11	44,400	10,656	55,056
	2) Jaswal Stone Crusher,	07	2010-11	1,400	336	1,736
	3) Mahesh Stone Crusher	35	2010-11	7,000	1,680	8,680
	4) Him Stone Crusher,	06	2010-11	1,200	288	1,488
	5) NSD Stone Crusher,	15	2010-11	3,000	720	3,720
	6) Sarswati Stone Crusher	10	2010-11	2,000	480	2,480
	7) Shiva Stone Crusher	05	2010-11	1,000	240	1,240
	8) Shakti Wet Screening Plant	10	2010-11	2,000	480	2,480
	9) Garnee Screening Plant	5	2010-11	1,000	240	1,240
	10) Bharat Stone Crusher	19	2010-11	3,800	912	4,712
	11) Nav Durga Stone Crusher	09	2010-11	1,800	432	2,232
	12) Mahavir Stone Crusher	25	2010-11	5,000	1,200	6,200
	13) Lakhwinder Stone Crusher	13	2010-11	2,600	624	3,224
	14) Manu Stone Crusher	19	2010-11	3,800	912	4,712
	15) Dalbir Singh Stone Crusher	10	2010-11	2,000	480	2,480
	16) Sh. Parshotam Lal	04	2010-11	800	192	992
	17) Sh Krishan	05	2010-11	1,000	240	1,240
	18) Sh. Manmohan	08	2010-11	1,600	384	1,984
	19) Sh. Sanjeev	13	2010-11	2,600	624	3,224
	20) Sh. Ashok Kumar Malahat Crusher	08	2010-11	1,600	384	1,984
	21) Sh Kulwinder Singh Bathu	04	2010-11	800	192	992
	22) Sh. Ajay Kumar Baduhi	03	2010-11	600	144	744
	23) Sh Jagdev Singh Thakur	10	2010-11	2,000	480	2,480
	24) Long Jian Co.	06	2010-11	1,200	288	1,488
	25) Mohanta Mining Co.	23	2010-11	4,600	1,104	5,704
	26) Thakur Enterprises	24	2010-11	4,800	1,152	5,952
	27) Rudra Stone Crusher.	13	2010-11	2,600	624	3,224
	28) Lakhwinder Singh Unit-II	11	2010-11	2,200	528	2,728
	29) Jaiganesh Stone Crusher	12	2010-11	2,400	576	2,976
	30) Himachal Crashing Co.	14	2010-11	2,800	672	3,472
	30 lessees	568.00		113,600	27,264	140,864
Total of MOs Hamirpur, Solan and Una	50 lessees	1,638.416		3,36,443	78,365	4,14,808

Appendix-XVI

Reference to the Para 7.7.2 (Surface rent)

(In ₹)

Name of MO	Name of Lessees M/s	Total amount recovered
Solan	1) Singh Stone	23,663
	2) Tripti Stone Crusher	12,355
	3) Jai Mata Stone Crusher	8,189
	4) Naina Stone Crusher	11,110
	4 lessees	55,317
Una	1) Himachal Chemical Silicate Works.	44,400
	2) Jaswal Stone Crusher,	1,400
	3) Mahesh Stone Crusher	7,000
	4) Him Stone Crusher,	1,200
	5) NSD Stone Crusher,	3,000
	6) Sarswati Stone Crusher	2,000
	7) Shiva Stone Crusher	1000
	8) Shakti Wet Screening Plant	2,000
	9) Garnee Screening Plant	1,000
	10) Bharat Stone Crusher	3,800
	11) Nav Durga Stone Crusher	1,800
	12) Mahavir Stone Crusher	5,000
	13) Lakhwinder Stone Crusher	2,600
	14) Manu Stone Crusher	3,800
	15) Dalbir Singh Stone Crusher	2,000
	16) Sh. Parshotam Lal	800
	17) Sh Krishan	1,000
	18) Sh. Manmohan	1,600
	19) Sh. Sanjeev	2,600
	20) Sh. Ashok Kumar Malahat Crusher	1,600
	21) Sh Kulwinder Singh Bathu	800
	22) Sh. Ajay Kumar Baduhi	600
	23) Sh Jagdev Singh Thakur	2,000
	24) Long Jian Co.	1,200
	25) Mohanta Mining Co.	4,600
	26) Thakur Enterprises	4,800
	27) Rudra Stone Crusher.	2,600
	28) Lakhwinder Singh Unit-II	2,200
	29) Jaiganesh Stone Crusher	2,400
	30) Himachal Crashing Co.	2,800
	30 lessees	1,13,600
Total	34 lessees	1,68,917

Appendix-XVII

Reference to the Para 7.9.2 (Non/short recovery of royalty and interest)

(In ₹)

Name of the MOs	Name of the lessee/owner of crusher unit	Total units of electricity consumed	Qty. of Material used/extracted in tonne	Royalty due at the rate of ₹ 20/- per tonne	Amount of royalty actually paid	Total amount of Royalty paid short /recoverable
Bilaspur	M/s Jiwan Industries	1,33,115	19,016.43	3,80,328	1,92,314	1,88,014
	1 case	1,33,115	19,016.43	3,80,328	1,92,314	1,88,014
Hamirpur	1) M/s Sukar Stone Crusher Chowli	3,04,157	43,451.00	8,69,020	7,68,700	1,00,320
	2) M/s Jai Shankar Stone Crusher	2,81,540	40,220.00	8,04,400	7,17,540	86,860
	2 Cases	5,85,697	83,671.43	16,73,420	14,86,240	1,87,180
Mandi	1) M/s Maha Kuxmi Stone Crusher	60,460	8,637.14	1,72,743	---NIL---	1,72,743
	2) M/s Murari Mata Stone Crusher	52,008	7,429.71	1,48,594	1,20,000	28,594
	3) M/s Baba Balak Nath Stone Crusher	74,064	10,580.57	2,11,611	1,30,720	80,891
	4) M/s Malhotra Stone Crusher	26,537	3,791.00	75,820	53,564	22,256
	5) M/s Verma Stone Crusher	65,065	9,295.00	1,85,900	1,70,180	15,720
	5 cases	2,78,134	39,733.42	7,94,668	4,74,464	3,20,204
Solan	1) M/s Krishna Stone Crusher Solan	8,68,870	1,24,124.29	24,82,485	6,42,980	18,39,505
	2) M/s Aggrawal Stone Crusher, Nalagarh	75,756	10,822.29	2,16,445	192,000	24,445
	3) M/s Laxmi Stone Crusher, Kandaghat,	30,005	4,286.43	85,728	71,070	14,658
	4) M/s Shiv Bhole Stone Crusher, Nalagarh	4,29,150	61,307.14	12,26,142	9,96,440	2,29,702
	5) M/s Naina Stone Crusher, Nalagarh Chand	2,74,191	39,170.14	7,83,402	4,75,700	3,07,702
	6) M/s Jai Naina Devi Stone Crusher, Nalagarh	1,02,372	14,624.57	2,92,491	2,64,224	28,267
	6 cases	17,80,344	2,54,334.86	50,86,693	26,42,414	24,44,279
Una	1) M/s Shakti Wet Screening Plant	72,877	10,411	2,08,220	3,595	2,04,625
	2) M/s Nav Durga Stone Crusher	26,069	3,724.14	74,483	5,890	68,593
	3) M/s Himachal Chemicals & Silicate Works (A)	1,972	281.71	5,634	-----	5,634
	----DO ---(B)	4,992	713.14	14,263	----	14,263
	----Do---(C)	555	79.29	1,586	---	1,586
	3 cases	1,06,465	15,209.28	3,04,186	9,485	2,94,701
	17 cases	28,83,755 units	4,11,964.99 tonne	82,39,295	48,04,917	34,34,378

Appendix-XVIII

Reference to the Para 7.9.3 (Non-levy of interest on belated payment of royalty)

(In ₹)

Name of the MOs	Name of the lessee/owner of crusher unit	Amount of royalty actually deposit	Due date of payment between	Royalty actually deposited between	Delay in deposit ranged between	Interest @ 24 per cent per annum leviable
Hamirpur	1) M/s Sukar Stone Crusher	7,68,700	01.11.08 and 01.03.11	03.01.2009 and 04.04.2011	3 and 371 days	98,156
	2) M/s Jai Shankar Stone Crusher	5,04,712	01.03.09 and 01.04.11	09.07.2009 and 01.08.2011	13 and 274 days	22,471
	3) M/s Jai Bhole Shankar Stone Crusher	10,21,972	01.02.09 and 01.02.11	22.09.2009 and 13.04.2011	4 and 241 days	87,643
	4) M/s Sanjay Chauhan Stone Crusher	2,76,160	01.05.09 and 01.02.11	14.09.2009 and 21.04.2011	14 and 507 days	38,629
	5) M/s Jai Baba Stone Crusher	8,41,500	01.05.09 and 01.04.11	14.12.2009 and 08.08.2011	16 and 238 days	60,268
	5 Cases	34,13,044			3 and 507 days	3,07,167
Una	1) M/s Nav Durga Stone Crusher	3,83,850	01.05.10 and 01.04.11	13.12.2010 and 29.04.2011	14 and 167 days	22,282
	2) M/s Mahavir Stone Crusher	5,30,360	01.05.10 and 01.04.11	08.04.2011 and 12.08.2011	48 and 277 days	49,367
	3) M/s Himachal Chemicals & Silicate Works Unit-II	3,50,728	01.05.10 and 01.04.11	07.08.2010 and 22.11.2011	5 and 207 days	23,676
	4) M/s Jaswal Stone Crusher	2,16,690	01.05.10 and 01.04.11	01.07.2010 and 28.05.2011	2 and 188 days	12,602
	5) M/s Him Stone Crusher	3,76,320	01.05.10 and 01.04.11	27.08.2010 and 16.11.2011	28 and 262 days	45,926
	6) M/s Shakti Wet Screening Plant	1,60,769	01.05.10 and 01.04.11	06.06.2011	158 and 342 days	27,659
	7) M/s Himachal Chemicals & Silicate Works (B)	1,14,030	01.05.10 and 01.04.11	21.12.2010 and 06.04.2011	5 and 175 days	4,990
	----Do----(A)	48,329	01.05.10 and 01.04.11	07.08.2010 and 06.04.2011	5 and 193 days	2,232
	----Do--- (C)	15,682	01.05.10 and 01.04.11	07.08.2010 and 06.04.2011	5 and 193 days	878
	7 cases	21,96,758			2 and 277 days	1,89,612
	12 cases	56,09,802			2 and 507 days	4,96,779