

CHAPTER-VII

OTHER TAX AND NON-TAX RECEIPTS

7.1 Tax administration

This chapter consists of receipts from Power sector projects, Revenue, Industries, Irrigation & Public Health and Public Works Departments. The tax administration is governed by Acts and Rules framed separately for each Department.

7.2 Results of audit

In 2011-12, test check of the records of the Multi Purpose Projects and Power and Industries Departments revealed non/short realisation of dues from the sale of GoHP power share received from various power producers, non-deposit of tax and royalty etc. and other irregularities amounting to ₹ 985.51 crore in 47 cases, which fall under the following categories as indicated in **Table 7.1** below.

Table 7.1

Sr. No.	Categories	₹ in crore)	
		Number of cases	Amount
1.	Non/short realisation of dues from sale of GoHP power share received from various power producers etc.	04	905.92
	Non/short realisation of royalty, dead/surface rent etc.	31	1.82
2.	Other Irregularities	12	77.77
	Total	47	985.51

During the course of the year, the Department accepted underassessment and other deficiencies of ₹ 34.58 crore in 67 cases which were pointed out in earlier years. An amount of ₹ 42.01 lakh was realised in 11 cases during the year 2011-12.

7.3 Audit observations

Scrutiny of the records in the offices of Multi Purpose Projects and Power and Industries Departments revealed cases of non-deposit of electricity duty and short/non-recovery royalty, surface/dead rent/ interest etc., as mentioned in the succeeding paragraphs in this chapter. These cases are illustrative and are based on a test check carried out in audit. Each year audit points out such omissions, however, not only do the irregularities persist but also remain undetected till an audit is conducted. There is need for the Government to improve the internal control system so that recurrence of such lapses in future can be avoided.

A few illustrative cases involving ₹ 205.81 crore are discussed in the following paragraphs.

A. Multi Purpose Projects and Power Department

7.4 Realisation of dues from the sale of *power-share* of the Government received from various power producers

7.4.1 Introduction

For the state of Himachal Pradesh, projected as a power state in the country, the Directorate of Energy is a crucial office for achieving this milestone of tapping of full Hydro-power potential of 21,000 MW (Approximate) identified in the State. The office of the Director of Energy started functioning during the year 2008. Prior to this, it was a part of the Himachal Pradesh State Electricity Board carrying out the functions assigned to it. The Directorate has been assigned the work of allotment of hydroelectric projects, grant of Techno Economic Clearance (TEC) to hydro electric projects (HEPs), Hydro-power safety, quality control, monitoring and management of power flow. Besides, Directorate also had the responsibility of selling the power received by the Government of Himachal Pradesh from various power producers as royalty against the use of water and energy and other functions pertaining to power sector.

7.4.2 Audit objectives

Test check of the Directorate of Energy, Shimla in March 2012 with a view to ascertain whether the receipts due to the Government on account of sale of *power share* of the State Government/equity, upfront premium/ charges have been assessed and charged correctly as per the provisions of the Power Policy/ Agreements.

Audit findings

7.4.3 Raising of energy bill at incorrect rates

The Government of Himachal Pradesh in its meeting held on 4 February 2010 with Chairman and members (Finance) of HPSEBL decided that the power including the power supplied to Himachal Pradesh State Electricity Board Ltd. (HPSEBL) shall be sold at market rates from April 2010 onwards and directed the Director Energy to take up the matter with Himachal Pradesh Electricity Regulatory Commission (HPSERC) before finalisation of rates. The Government's power is sold through Power Trading Corporation (PTC) New Delhi (PTC) as per terms and conditions of Power Purchase Agreement between the two parties which inter alia provide that the power during April to October shall be sold at market determined rates. During winter months, entire power shall be sold to HPSEBL.

Audit noticed (March 2012) from the records of demand and receipts registers etc. that 73.169585 million units (MU) of energy was supplied to PTC for further sale to HPSEBL at Generator Terminal of Chamera-I, Chamera-II and Bairasuil from 1 September 2010 to 30 September 2010. The fortnightly bills of power sold were drawn at PTC at the rate of ₹ 3.19 per kwh on 16 September 2010 and 5 October 2010 by fixing the due dates of payment as 22 September 2010 and 11 October 2010 respectively. Audit further noticed that bill for

energy was raised at the lesser rate of ₹ 3.19 per kwh i.e. the tariff got approved by the Government from HPERC instead of the market rate of ₹ 5.79 per kwh which was also charged for energy supplied in September 2010 to New Delhi Power Ltd. (NDPL), Punjab State Power Corporation (PSPC) and Jaipur Vidyut Vitran Nigam Ltd. (JVVNL) at HP periphery. This was not detected by the Department which resulted in loss of revenue to the tune of ₹ 19.02 crore.

On this being pointed out by audit (March 2012), the Chief Engineer (Energy) intimated in April 2012 that the rate of ₹ 3.19 per unit for sale of GoHP power to HPSEBL during September 2010 was decided by the competent authority. The reply was not acceptable because the GoHP had decided vide para 4 (ii) and (iii) of minutes of meeting dated 4 February 2010 to sell the power to HPSEBL from various power projects from April to October 2010 onwards only at market rates which was also brought to the notice of the HPERC.

Audit reported the matter to the Department and the Government in April 2012. Their replies have not been received (December 2012).

7.4.4 Non-claiming of surcharge from HPSEBL on delayed payment

As per agreement dated 4 November 2009 entered into between Government of Himachal Pradesh and PTC, the due date of payment would be the seventh day commencing from the date of receipt of faxed bill by PTC. A surcharge of 15 per cent per annum shall be leviable on all payments outstanding after 30th day of receiving Government's bill by PTC through fax.

Audit scrutiny of records (March 2012) revealed that instead of market rate, the HPSEBL worked out the amount of ₹ 58.98 crore at the rate of ₹ 3.15 per kwh against which the HPSEBL deposited ₹ 52.32 crore. Out of the balance amount of ₹ 6.66 crore the HPSEBL released ₹ 5.48 crore after delay of one year and remaining amount of ₹ 1.18 crore was still unpaid. The department did not claim the surcharge of ₹ 99.90 lakh on the outstanding/delayed payment.

After this was pointed out by audit (March 2012), the Chief Engineer (Energy) intimated in June 2012 that this issue was under consideration and the outcome will be intimated to audit later-on. The reply was not acceptable because the payment of ₹ 6.66 crore was delayed on which surcharge of ₹ 99.90 lakh was leviable as per agreement.

Audit reported the matter to the Government in April 2012; their replies have not been received (December 2012).

7.4.5 Acceptance of reduced quantity of energy by HPSEBL

As per agreement dated 4 November 2009 entered into between Government of Himachal Pradesh and Power Trading Corporation PTC India Ltd. New Delhi, PTC shall have to pay for the total energy scheduled on day ahead basis by the HPSEBL. In case of acceptance of reduced quantity of power, PTC shall compensate GoHP for short fall in off take vis-a-vis offered quantity at 100 per cent of the full tariff.

Test check of the records of demand and receipts registers in March 2012 and noticed that 73.169585 million units (MU) of energy supplied by PTC to HPSEBL during the period 1 September 2010 to 30 September 2010 at Generator Terminal of Chamera-I, Chamera-II and Bairasuil. Against 73.169585 million units of energy, the HPSEBL had accepted only 67.4189 million units. The department had accepted it as correct and no demand against the reduced energy of 5.750685 million units was created against the PTC which resulted in loss of revenue to the tune of ₹ 3.31 crore at the rate of ₹ 5.76 per kwh.

After this was pointed out (March 2012) by audit, the Chief Engineer (Energy) while accepting the audit observations intimated (June 2012) that a meeting had recently been convened with HPSEBL in the presence of PTC on 6th March 2012 wherein this issue was discussed. As such continuous efforts were being made to realize the amount from HPSEBL.

Audit reported the matter to the Government in April 2012. The replies have not been received (December 2012).

7.4.6 Non-deposit of accrued interest in the Government account

Rule 2.4 of the Himachal Pradesh Financial Rules, Volume-I provides that all receipts collected during the day are credited into the treasury on the same day or on next working day. The Government further instructed that in case of schemes/ services where transactions were made through Bank, the interest earned be deposited into respective receipt head of the department as revenue of the Government.

Audit noticed (March 2012) from the cash book relating to revenue receipts that an amount of ₹ 17.59 lakh (₹ 4.58 lakh and ₹ 13.01 lakh) was earned as interest in the Month of June 2010 and December 2010 respectively in the saving bank account. This saving bank account had been operated by the Directorate to facilitate the receipts on account of sale of power through RTGS facility. The whole amount of interest of ₹ 17.59 lakh earned by the department on the Government funds was not deposited into Government treasury under proper receipt head which was in contravention of Financial Rules. Besides, revenue receipt of the Government to the extent of ₹ 17.59 lakh had been understated.

On this being pointed out (March 2012) by audit, the Chief Engineer (Energy) intimated in June 2012 that the interest amount will be deposited into the relevant receipt head of the Department.

Audit reported the matter to the Government in April 2012. The replies have not been received (December 2012).

7.4.7 Un-due benefit to Power Trading Corporation (PTC)

An agreement, applicable from 1 November 2008 to 31 October 2010 for purchase of power by the PTC from the Government was made on 4 November 2009. According to the agreement, Government was willing to sell power received on free and equity terms from central/ joint sector projects connected

to power grid system ex bus of the concerned projects and PTC was willing to purchase the same. Clause 4 of the agreement provides that the delivery point for sale of energy by PTC to buyers other than HPSEB was HP periphery i.e. the interconnection of HPSEB system with Central Transmission Utility System (CTU) in Himachal Pradesh. Further all charges such as transmission charges, system operation charges etc. for transference of power from the generator terminals of the respective power plants to the delivery point shall be borne by PTC including northern regional transmission losses incurred on transference of Government power from the generator terminals to the delivery point.

Audit noticed (March 2012) from the records of the Director of Energy that a supplementary agreement had been drawn on 4th May 2011 by the PTC to make the Government liable to bear all the transmission charges or losses, short term access charges etc. Consequently, Long and Short Term Open Access (LTOA and STOA) charges amounting to ₹ 26.26 crore incurred between April 2010 to August 2010 had to be borne by the Government, which was otherwise payable by the PTC itself vide clause 4 of the original agreement for sale of power to:

- (i) TNEB during April and May 2009 from the project switchyard to HP periphery,
- (ii) JVVNL (Rajasthan) during April to June 2010 including short term access charges from project switchyard to Rajasthan periphery,
- (iii) UT Chandigarh during the month of April 2010 from the project switchyard to HP periphery,
- (iv) North Delhi Power Ltd. (NDPL) and PPSC (Punjab) during the period April to September 2010 from the project switchyard to HP periphery,
- (v) HPPC (Haryana) during the period June to August 2010 from the project switchyard to HP periphery.

The Government of Himachal Pradesh had conveyed approval to these deviations made through supplementary agreement drafted by PTC even before the expiry of the applicability period of original agreement i.e. 31 October 2010 which was in contravention to the Contract Act. By doing so, revenue to the extent of ₹ 26.26 crore (STOA charges: ₹ 2.41 crore and LTOA charges: ₹ 23.85 crore) had been foregone between April and August 2010, besides, losses on account of transmission from bus bar to the delivery point, information of which was not available with the Director of Energy.

Audit reported the matter to the Department and the Government in April 2012; their replies have not been received (December 2012).

7.4.8 Conclusion

There were irregularities in maintaining relevant records for assessment and collection of royalty of *power share* of the Government. The upfront premium realised from the IPPs has not been treated as revenue of the department and was kept under Reserve Fund. Even after the commitment of the Principal Secretary (MPP & Power), the above irregularities are persisting and remained undetected which is not correct. The department did not effectively scrutinise

the receipts and correctness of payments due from the HPSEBL and the PTC. This resulted in non/short realisation of revenue.

Recommendations

The Government may consider to put in place a system:

- for determining the total receipts of power share of the Government from the power producers and also maintaining a complete record of sale through PTC;
- for prompt raising of demands and ensuring the correctness of amount paid on account of energy bills and
- to levy interest and other penal provisions for belated payments of dues or violations of provisions of agreements/power policy etc.

7.5 Non-deposit of electricity duty into Government account

According to the Himachal Pradesh Electricity (Duty) Act, 1975, and the Rules made there under, electricity duty (ED) is leviable on energy supplied by the Himachal Pradesh State Electricity Board (Board) to consumers. Under the rules *ibid*, the duty collected by the Board in monthly bills for the energy supplied, shall be deposited into the Government account half yearly i.e. in April and October every year. There is no provision for levy of interest/penalty for non/belated depositing of electricity duty into the Government account.

Audit collected the information from the office of the Chief Electrical Inspector (CEI) and noticed (June 2012) that ED of ₹ 358.48 crore realised by the Board upto 30 September 2011, was payable by April 2012 against which ₹ 205.01 crore were deposited. The balance amount of ₹ 153.47 crore of ED had not been deposited by the Board till April 2012. This resulted in non-deposit of ED amounting to ₹ 153.47 crore into the Government account. Thus, in absence of the provision for levy of interest penalty on delayed/non-payments of electricity duty, the Board was making payments of Government dues at its own will and not on due dates. In case the Board had made payments on due dates, the Government could have saved the minimum interest liability of ₹ 13.20 crore on loans raised by it, calculated at the rate of 8.60 *per cent* (Borrowing rates).

Audit reported the matter to the Department and the Government in July 2012. Further report of recovery was awaited (December 2012).

B. INDUSTRIES DEPARTMENT

7.6 Evasion of royalty on stone blast

Mining Officer (MO) Bilaspur

The Himachal Pradesh Minor Minerals (Concession) Revised Rules, 1971, provide that the lessee shall pay the royalty in advance for the materials to be removed from the leased area and submit monthly return in form "G" to the Director and also to other officers as specified in the lease deed. Royalty on sand, stone etc. is to be charged at the rate of ₹ 20 per tonne on the basis of production and other measures in terms of notification dated 8.10.2007, issued by the Department of Industries, Government of Himachal Pradesh. The rules further stipulate that State Government may establish a check post for any area including area of any mining lease or permit for verification of the weighment or measurement of the quantity of the mineral being transported/ removed from the leased area on the pass in Form 'M' as prescribed in the rules.

Audit scrutinised the returns filed by a lessee¹ in the office of MO Bilaspur in October 2011 and noticed that the lessee had extracted 21,32,750 metric tonnes of stone blast between April 2010 and March 2011. The royalty of ₹ 4.27 crore was deposited by the lessee on the quantity of stone blast extracted by him from the leased area. Audit further noticed that the extraction of the stone blast between January and March 2011 was returned short by 4,25,190 tonne as compared to the average production during the year 2010-11 despite the number of labour employed remained the same during these months. The lessee neither furnished the reasons for rise or fall in extraction nor the Department detected this omission. The lessee had not furnished Form 'M' for transporting the stone blast as such the same was not verified by the department as no check post for the purpose of weighment or measurement of the quantity of the minerals had been established. Thus, the lessee had evaded the royalty of ₹ 0.85 crore on short extraction of 4,25,190 tonne of stone blast as shown in **Appendix-XIV**.

After this was pointed out by audit, the Department intimated in July 2012 that notices had been issued to the defaulters to deposit the amount of royalty. Further report on recovery had not been received (December 2012).

The matter was reported to the Government in November 2011. The replies have not been received (December 2012).

7.7 Non/short realisation of dead /surface rent and interest

7.7.1 Dead rent²

As per Himachal Pradesh Minor Minerals (Concession) Revised Rules 1971, dead rent of the leased area or royalty due from the mineral extracted from the leased area whichever is higher shall be payable by a lessee.

¹ M/s Italian Thai Development Public Company Limited (ITDPCL) Koldam Hydro Electric Power Project, Bilaspur

² Dead rent is the rent fixed by the Government for mines without considering the fact whether the mines are profitable or not and minerals are being extracted from the mines or not.

Audit test checked the records of MOs Kangra and Una between August and December 2011 and noticed that six lessees³ with leased area of 42.6832 hectares did not extract any produce during 2010-11. Therefore, these lessees were liable to pay dead rent of ₹ 4.37 lakh. The Department also did not apply the provisions of the rules, which resulted in non-recovery of dead rent to that extent.

Audit further test checked the records of MO Kangra and Solan between August and November 2011 and noticed that three lessees⁴ with leased area of 159.52 hectares were required to pay the dead rent amounting to ₹ 28.69 lakh for the year 2009-10 and 2010-11. The Department had recovered ₹ 21.02 lakh from these lessees, which resulted in short recovery of dead rent of ₹ 7.67 lakh.

After this was pointed out by audit (December 2011), the MO Una intimated in April 2012 that out of ₹ 2.32 lakh an amount of ₹ 1.13 lakh had been recovered in respect of three lessees and remaining amount will be recovered shortly. The MO Kangra intimated that the notices will be issued to the defaulters of mining lessees against whom the outstanding arrears on account of dead rent are lying pending for recovery to deposit the outstanding amount of dead rent. The MO Solan stated that action would be taken as per the Act/Rules. Further report on recovery has not been received (December 2012).

The matter was reported to the Department and the Government between September and December 2011; their replies have not yet been received (December 2012).

7.7.2 Surface rent

Three MOs⁵

Rule 21.1 (i) (d) of the Himachal Pradesh Minor Minerals (Concession) Revised Rules, 1971, provides that where a mining lease granted or renewed under these rules subsists or a new lease is granted or renewed, the lessee shall have to pay in addition to the royalty and dead rent, the surface rent at the rate of ₹ 200 per acre.

Audit test checked the records of three MOs between August and November 2011 and noticed that mining lease for leased area of 1,638.416 acres had been granted/ renewed in respect of 50 lessees (**Appendix-XV**) for the years 2009-10 and 2010-11. Therefore, these lessees were liable to pay the surface rent at the prescribed rates amounting to ₹ 4.15 lakh including interest of ₹ 0.78 lakh, which was neither paid by the lessees nor was demanded by the Department resulting in non-realisation of Government revenue to that extent.

On this being pointed out by audit, the Department intimated between December 2011 and April 2012 that ₹ 1.69 lakh had been recovered in respect of 34 lessees (₹ 55,317 from four lessees of MO Solan and ₹ 1.14 lakh from 30 lessees of MO Una, details in **Appendix-XVI**) and the notices had been issued to the remaining defaulters to deposit the outstanding amount of surface rent.

³ MO Kangra; M/s Ranbir Singh PLP 2, M/s Sukhpal Singh KND 12, and Sh. Lal Singh BKP 4 MO Una; M/s Maa Naina Devi stone crusher, M/s Mahesh stone crusher and Atharv stone crusher

⁴ MO Kangra; M/s Sh. Harbhajan Singh DM 1 and M/s Sanjay Bhutail DHR 2, MO Una; M/s Nalagarh stone crusher

⁵ MO Hamirpur, Solan and Una

The matter was reported to the Government between September and December 2011. The replies have not been received (December 2012).

7.8 Non-realisation of royalty on rock salt

MO Mandi

As per the rule 21 (1)(i)(c) of Himachal Pradesh Minor Minerals (Concession) Revised Rules, 1971, the lessee shall pay the royalty in advance for the materials to be removed from the leased area. Further, as per the GOI notification dated April 2003 royalty on rock salt shall be computed on the basis of average value as published by Indian Bureau of Mines in the Monthly Statistics of Mineral Production. The State Government shall add 20 *per cent* to the bench mark⁷⁶ value for the purpose of levy of royalty payable at the rate of 10 *per cent* of the value so arrived at.

Scrutiny of the returns filed by a lessee⁷ in the above office it was noticed (November 2011) that lessee had extracted 1,199.60 metric tonnes of rock salt during the year 2010-11 (upto 15.01.2011). The lessee was liable to pay a royalty of ₹ 4.06 lakh. But it was neither paid by the lessee nor was it demanded by the department resulting in non-realisation of the Government revenue to that extent. Though the lessee had filed the returns, the mistakes were not detected by the MO.

On this being pointed out by audit, the Department stated that the action would be taken as per the provisions of the Act/Rules. No further report on realisation of royalty has yet been received (December 2012).

The matter was reported to the Government in December 2011. The replies have not been received (December 2012).

7.9 Non/Short recovery of royalty and interest

MO Bilaspur

7.9.1 The Himachal Pradesh Minor Minerals (Concession) Revised Rules, 1971, provide that the lessee shall pay the royalty in advance for the materials to be removed from the leased area. Royalty for sand, stone etc. is to be charged at the rate of ₹ 20 per tonne on the basis of production based consumption of electricity units and other measure in terms of notification issued (8 October 2007) by the Department of Industries. The department further clarified in December 2002 that for production of one tonne of grit/ *bajri* by the stone crushers seven units of electricity are consumed. In case of default in payment of royalty for more than 60 days from the due dates of payment, interest at the rate of 24 *per cent* per annum is also leviable.

Audit test checked (October 2011) the register of royalty and returns filed by four lesses⁸ in the office of the MO Bilaspur and noticed that after consuming 1,91,108 units of electricity 27,301.13 tonne of sand, stone and aggregate⁹ was

⁶ Month wise average value of rock salt fixed by Indian Bureau of Mines

⁷ M/s Hindustan Salts Ltd., Mandi

⁸ M/s Raj Kumar Quarries stone crusher, M/s Delta stone crusher, M/s Jiwan Industries and M/s Crystal stone crusher

⁹ Crushed stone

produced by these lessees during 2010-11. The royalty amounting to ₹ 5.46 lakh at the rate of ₹ 20 per tonne were required to be recovered from these lessees but it was neither deposited by the lessees nor demanded by the department, which resulted in non-recovery of royalty to that extent. Besides, interest of ₹ 1.31 lakh at the prescribed rates was also leviable.

On this being pointed out by audit (October 2011), the Department intimated in December 2011 that notices had been issued to the defaulters to deposit the outstanding amount of royalty. Further report on recovery and reply has not been received (December 2012). The matter was reported to the Government in November 2011. The replies have not been received (December 2012).

Five MOs

7.9.2 Audit test checked between August 2011 and October 2011 the register of royalty and returns filed by 17 other lessees (**Appendix-XVII**) in the office of the five MOs¹⁰ and noticed that royalty of ₹ 82.39 lakh was required to be recovered from these lessees on account of 4.12 lakh tonne crushed stone extracted by them from the leased area during 2010-11. Out of this, the Department had recovered only ₹ 48.05 lakh, which resulted in short recovery of royalty of ₹ 34.34 lakh.

After this was pointed out by audit between August 2011 and October 2011, the Department intimated in December 2011 that in case of MO Solan notices had been issued to the defaulters to deposit the outstanding amount of royalty. The remaining MOs intimated that either notices will be issued to the defaulters to deposit the outstanding amount of royalty or action would be taken as per the provisions of the Act/ Rules.

The matter was reported to the Government between August 2011 and October 2011. The replies have not been received (December 2012).

7.9.3 Non-levy of interest on belated payment of royalty

Audit further test checked between October 2011 and December 2011 registers and return filed by 12 lessees (**Appendix-XVIII**) in the office of MOs Hamirpur and Una and noticed that royalty of ₹ 21.97 lakh for the period of October 2008 to March 2011 was deposited late by these lessees. The delay in deposit of royalty ranged between 2 and 507 days. Interest of ₹ 4.97 lakh on the delayed payment of royalty though recoverable from the lessees was not charged by the department.

On this being pointed out by audit between October 2011 and December 2011, the MO Una intimated in April 2012 that an amount of ₹ 2.95 lakh had been recovered from the lessees while MO Hamirpur intimated that notices had been issued to the defaulters to deposit the outstanding amount of royalty. Further reports on recoveries have not been received (December 2012).

The matter was reported to the Government between October and December 2011. The replies have not been received (December 2012).

¹⁰ MOs Bilaspur: one lessee: ₹ 1.88 lakh, Hamirpur: two lessees: ₹ 1.87 lakh, Mandi: five lessees: ₹ 3.20 lakh, Solan: six cases: ₹ 24.44 lakh and Una three lessees: ₹ 2.95 lakh

7.10 Short realisation of royalty on shale

Two MOs

Royalty is leviable as soon as the mineral is removed from the leased area. Further, as per the GOI notification dated April 2003 royalty on shale shall be computed on the basis of average value as published by Indian Bureau of Mines in the Monthly Statistics of Mineral Production. The State Government shall add 20 *per cent* to the bench mark value for the purpose of levy of royalty payable at the rate of 10 *per cent* of the value so arrived at.

Scrutinising the returns filed by three lessees¹¹ in the two MOs¹², audit noticed between August and October 2011, that lessees had extracted 14,91,093.43 metric tonnes of shale between April 2010 and March 2011. The royalty of ₹ 23.26 lakh was required to be recovered from these lessees on the quantity of shale extracted by them from the leased areas during 2010-11. Out of this, the Department had recovered only ₹ 17.94 lakh. This was due to the fact that 20 *per cent* of the bench mark value was not added to the rate of royalty payable by the department which resulted in short recovery of royalty by ₹ 5.32 lakh.

After this was reported (between September and November 2011), the Department intimated in December 2011 in respect of MO Solan, that as soon as the recovery was effected, audit would be apprised accordingly. No further report on recovery and reply in respect of MO Bilaspur had been received (December 2012).

The matter was reported to the Government between September and November 2011. The replies have not been received (December 2012).



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¹² MO Bilaspur and Solan