



## CHAPTER – IV: Environment and Forests

### 4.1 Tax administration

The Principal Chief Conservator of Forests (PCCF) who is in overall charge of the Department is assisted by seven Chief Conservators of Forests (CCF) and 19 Conservators of Forests (CF). There are 58 forest divisions each headed by Deputy Conservator of Forests (DCF)/ Divisional Forest Officers (DFO). The divisions are further divided into ranges and beats for ensuring effective control and supervision of the forests of the State.

The principal Acts under which the functioning of Department of Environment and Forests is governed are the Assam Forest Regulation, 1891; Assam Sale of Forest Produce Coupes and *Mahals* Rules, 1977; Assam Minor Minerals Concession Rules, 1994 as amended and Rules and notifications/ orders issued thereunder, from time to time.

### 4.2 Results of audit

In 2013-14, test check of the records of 28 units relating to forest receipts showed non/short recovery of royalty, non-levy of interest/VAT/extension fee and other irregularities involving ₹ 9.05 crore in 115 cases, which fall under the following categories in the **Table 4.1** below. Besides, a Performance Audit was also conducted on a topic titled 'Kaziranga National Park-Issues and Challenges' which had been presented as a standalone Report.

**Table 4.1**  
**Results of Audit**

Sl. No.	Category	Number of cases	Amount (₹ in crore)
1.	Non/Short recovery of royalty	13	1.93
2.	Non levy of interest/VAT	06	0.73
3.	Non levy of extension fee	04	0.34
4.	Other irregularities	92	6.05
<b>Total</b>		<b>115</b>	<b>9.05</b>

During the course of the year, the Department accepted 53 cases with revenue implication of ₹ 3.11 crore and recovered ₹ 1.65 lakh during 2013-14 in three cases.

A few illustrative audit observations with financial implication of ₹ 28.93 crore are mentioned in the succeeding paragraphs.

**Audit observations**

**4.3 Permits were issued to the contractors of National Hydro-electric Power Corporation for lifting minor minerals on realisation of royalty at lower rates resulting in short realisation of royalty of ₹ 22.89 crore**

*[Divisional Forest Officer (DFO), Dhemaji Forest Division; October-November 2011]*

As per the system prevailing in the Environment and Forest (E&F) Department, minor minerals like sand, stone, boulders etc can be extracted by any individual from the designated areas on payment of full royalty in advance and on obtaining a permit from the concerned Forest Division. However, for extraction of minor minerals by the contractors of various organisations carrying out works in the State, the State Government has the power to decide on the rate of royalty to be paid by these organisations on extraction of minor minerals.

During examination of the records in the above Forest Division, it was noticed that the Government of Assam had fixed (November 2005) the rate of royalty payable by the contractors of the National Hydro-electric Power Corporation (NHPC) on extraction<sup>1</sup> of boulders/aggregate as ₹ 500/cum and sand as ₹ 350/cum. These rates of royalty were accordingly communicated (November 2005) to the NHPC as well as the DFO, Dhemaji for compliance. It was also noticed that against the remittance of advance forest royalty of ₹ 10 lakh by the NHPC in May 2006, the DFO, Dhemaji while mentioning the rates of royalty fixed by the Government requested (July 2006) the former to deposit additional amount of ₹ 40 lakh to enable the forest division to start issuing permits for extraction of the minor minerals.

Further examination of the permit books<sup>2</sup> revealed that on contrary to the above developments, 20 permits for extraction of 4.72 lakh cum of

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<sup>1</sup> for construction of Diversion Tunnels, Coffor Dams, concrete Gravity Dam etc.

<sup>2</sup> Permits issued during the period covered by Audit *i.e.* December 2008 to September 2011 has been considered.

stone/boulders and 1.91 lakh cum of sand from various forest *mahals* (falling under the jurisdiction of the forest division) was issued between August 2009 and June 2011 on realisation of simple royalty rates<sup>3</sup> (₹ 70/90 per cum of sand and ₹ 100/130 per cum of stone/boulders) instead of that fixed by the State Government in November 2005. Against ₹ 30.25 crore payable on the aforesaid volume of minor minerals at the rates fixed by the Government, an amount of ₹ 7.36 crore was only recovered by the forest division at simple royalty rates. This resulted in short realisation of royalty by ₹ 22.89 crore.

On being pointed out, the DFO stated (November 2011) that demand notice would be served for recovery of balance royalty. The reply was silent about the reasons for levy of royalty at simple rates instead of the rates fixed by the State Government. Report on recovery has not been received (November 2014).

The case was reported to the Department/Government in December 2011 and followed up in April 2014; their replies have not been received (November 2014).

**4.4 Failure to levy royalty at correct rates while issuing permits for extraction of minor minerals resulted in short realisation of value added tax of ₹ 2.06 crore**

[DFO, Dhemaji Forest Division; October – November 2011]

Under the Assam Value Added Tax (AVAT) Act, 2003, the officers of the E&F Department are required to levy tax on the royalty and any other sum charged while issuing permits for extraction of minor minerals and remit the same under proper head of accounts of the Taxation Department within 10 days from the expiry of each calendar month. Goods not specified in any of the schedules attached to the AVAT Act were taxable at 12.5 *per cent* upto 30 October 2009 and 13.5 *per cent* thereafter.

At Para 4.3 of this Report, short realisation of royalty by ₹ 22.89 crore had been pointed out. Further examination revealed that while issuing the permits issued between August 2009 and June 2011 on realisation of ₹ 7.36 crore (₹ 30.25 crore - ₹ 22.89 crore) at simple royalty rates<sup>4</sup>, the value added tax was calculated on the simple rate of royalty instead of the royalty rates fixed by the Government. This resulted in short levy of value added tax by ₹ 2.06 crore<sup>5</sup>.

<sup>3</sup> Rate of royalty leviable on sand and stone was ₹ 70/cum and ₹ 100/cum which were revised from 1 September 2009 as ₹ 100/cum and ₹ 130/cum respectively.

<sup>4</sup> Rate of royalty leviable on sand and stone was ₹ 70/cum and ₹ 100/cum which were revised from 1 September 2009 as ₹ 100/cum and ₹ 130/cum respectively.

<sup>5</sup> ₹ 3.04 crore leviable as value added tax on the royalty fixed by the Government of Assam minus ₹ 97.24 lakh levied and realised by the Division.

The case was reported to the Department/Government in December 2011 and followed up in April 2014; their replies have not been received (November 2014).

**4.5 Non-detection of unauthorised extraction of stone/boulders by contractor resulted in non-realisation of revenue of ₹ 34.54 lakh; besides, penalty of ₹ 1.38 crore was also additionally leviable for illegal extraction of minor minerals**

*[DFO, Aie Valley Division, Bongaigaon; June 2011]*

As per the system prevailing in the E&F Department, minor minerals like sand, stone, boulders etc can be extracted by any individual from the designated areas on payment of full royalty in advance and on obtaining a permit from the concerned Forest Division. Rule 46 of the Assam Minor Minerals Concession Rules, 1994 prescribes for levy of penalty upto four times the royalty in case of unauthorised extraction of minerals from any area without permit granted by the Forest Divisions of the E&F Department.

During examination of records in the above Office it was observed that against the indent of North East Frontier Railways (NF Railways), the E&F Department allowed (November 2006) extraction of 50,000 cum stone by the designated contractor for supplying it to the Railway authorities on payment of royalty from the Southern side of the Chaprakata Hill Stone Quarry. To ensure availability of the materials, the said quarry was also kept reserved for the Railway works. In course of scrutiny of records, relating to the said works as available in the DFO's Office, it was noticed<sup>6</sup> that by 6 August 2010, the contractor had supplied 46,285 cum stone ballast to the Railway authorities. However, records of the Aie Valley Forest Division stated that the contractor had extracted only 11,750 cum stone against 15 permits issued between July 2007 and September 2010 and paid royalty of ₹ 12.43 lakh. The unauthorised extraction of 34,535 cum stone has resulted in non-realisation of revenue of ₹ 34.54 lakh<sup>7</sup> in the form of royalty. Besides, penalty of ₹ 1.38 crore was additionally leviable for evasion of royalty.

The Divisional Forest authorities neither detected the unauthorised extraction and removal of stone nor took any action even after receipt (August 2010) of information from Railways regarding supply of stone material in excess of permits issued.

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<sup>6</sup> Letter of Senior Section Engineer, NF Railways available in the records of the Division which reported completion of 92.57 per cent of the works as on that date.

<sup>7</sup> Calculated at the rate of ₹ 100/cum – royalty rate of stone effective from 1 March 2005 to 31 August 2009 as majority of the works were carried out between these dates.

The case was reported to the Department/Government in July 2011 and followed up in April 2014; their replies have not been received (November 2014).

**4.6 Short realisation of revenue of ₹ 67.54 lakh due to application of pre-revised rates of royalty while issuing permits**

[DFOs, Dhansiri and Cachar Forest Divisions; November 2012 and January – February 2013]

The Government of Assam, E&F Department in its notification<sup>8</sup> dated 1 September 2009 had revised the rate of royalty in respect of various forest produces viz., sand, stone/gravel at the rate of ₹ 90 and ₹ 130 per cum respectively w.e.f the date of notification. There is no clause in the conditions of permit requiring the permit holder to pay the balance amount in case of any upward revision of royalty by the Government, information on which is received in the Division after issue of the permit.

During test check of records in the above Divisions, it was observed that the Divisions issued permits for extraction of 31,982.41 cum of sand, 2,64,696.08 cum of stone/gravel<sup>9</sup> between September and October 2009. However, instead of issuing the permits at revised rates notified by the State Government effective from 1 September 2009, the divisions levied royalty at pre-revised rates of ₹ 70/cum for sand and ₹ 100/cum for stone and ₹ 114/cum for gravel. This resulted in short realisation of revenue of ₹ 67.54 lakh.

On being pointed out, the DFO, Dhansiri Division stated (April 2013) that the Government notification was received by the Division on 31 October 2009 and on receipt of the same new rates of royalty was implemented immediately. The reply was silent regarding action taken/proposed to be taken to recover the balance amount as while forwarding the Government notification to the Division, it was clearly stated by the Council Head, Bodoland Territorial Council that forest royalty would be realised as per the notification of the State Government. Reply of the DFO, Cachar has not been received (November 2014).

The case was reported to the Government in November 2012/March 2013 and followed up in April 2014; their replies have not been received (November 2014).

<sup>8</sup> Notification No. FRS.1/2004/Pt/47 dated 1 September 2009.

<sup>9</sup> 1,82,734 cum stone/gravel – DFO, Cachar Forest Division and 81,962.08 cum stone/gravel – Dhansiri Forest Division.



**4.7 Procurement of materials without availability of funds coupled with inordinate delay in settlement of the payments led to avoidable expenditure of ₹ 60.52 lakh on account of interest**

*[Principal Chief Conservator of Forests (PCCF), Assam; June 2011]*

Financial discipline requires that before placing supply orders or entering into contractual obligations, Government Departments should ensure availability of funds.

During examination of records in the above Office, it was observed that M/s Agarwal Tube Company (supplier) – a small scale industrial unit had supplied fencing materials to seven<sup>10</sup> divisional forest offices under jurisdiction of Conservator of Forests (CF), Social Forestry during 1995-97 through the Assam Small Industries Development Corporation Limited (ASIDC). Accordingly, the ASIDC presented the claim for ₹ 17.38 lakh between January and June 1996. However, the Department did not make the payments due to non-availability of funds.

Being aggrieved, the supplier approached the Industry Facilitation Council (IFC) – a *quasi* judicial body constituted under Small Scale Ancillary Industrial Undertakings (SSAIU) Act, 1993 and filed a petition against the CF, Social Forestry to release the principal amount of ₹ 17.38 lakh and interest amounting to ₹ 60.52 lakh upto April 2005. The Council directed (May 2004) the Chief Conservator of Forests to furnish necessary confirmation of the claim and pay admissible amount of ₹ 77.90 lakh including interest of ₹ 60.52 lakh under SSAIU Act within 15 days. The Council also mentioned that if the confirmation was not communicated to them within 15 days, they would pass *ex-parte* award. After serving two reminders in December 2004 and January 2005, the Council awarded *ex-parte* verdict in May 2005 for payment of ₹ 77.90 lakh to the supplier as per provision of SSAIU Act.

Consequent upon directions/orders of the Council, sanction for ₹ 17.38 lakh and ₹ 60.52 lakh were accorded by the Government, being the principal amount and interest on 26 March 2010 and 25 October 2010 respectively. The respective payment of principal amount and interest was made through ASIDC on 12 May 2010 and 30 November 2010 respectively.

In view of above, it was observed that:

- (i) Although the claims were preferred by ASIDC between January and June 1996, the Department/Government failed to make the necessary funds available till 2010-11, thereby inviting huge interest liability;

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<sup>10</sup> Biswanath Chariali, Gauripur, Goalpara, Guwahati, Mongoldoi, Nagaon and Sivasagar.

- (ii) Even after a lapse of eight years (till the date of award by the IFC), the Department was not able to confirm the receipt of materials supplied as per the terms and conditions of the Agreement and because of absence of such confirmation, IFC made the *ex-parte* award which the Department had to accept.

Thus, due to laxity on the part of the Department/Government towards providing adequate budgetary provisions before placing supply orders and making the payments after inordinate delay coupled with failure to present the fact relating to receipt of materials before the IFC, an additional amount of ₹ 60.52 lakh on account of interest had to be borne by the Department/Government.

On being pointed out, the Department stated (August 2011 and March 2014) stated that due to drastic cut in budget provision, the flow of fund was restricted for which payment could not be made in time.

The case was reported to the Department/Government in December 2011 and followed up in April 2014; their replies have not been received (November 2014).

**4.8 Non-deduction of value added tax of ₹ 20.34 lakh at source coupled with undue financial benefit to the suppliers to that extent**

*[Field Director, Tiger Project, Manas and DFO, Eastern Assam Wild Life Division, Bokakhat; December 2012 and May 2013]*

The AVAT Act provides that the drawing and disbursing officer shall deduct the tax at source while making any payment against the supply of goods and shall deposit the same into the Government accounts within 10 days from the expiry of each calendar month. Further, the Commissioner of Taxes, Assam requested the Principal Chief Conservator of Forests, Assam to strictly adhere to the statutory provisions of the AVAT Act regarding tax deduction at source.

During test check of records in the above Offices, it was observed that the Divisions procured materials from the suppliers against 139 vouchers during the months March 2011 and March 2012 aggregating ₹ 1.91 crore. However, it was noticed that instead of deducting the tax of ₹ 20.34 lakh from the bills of the suppliers, the Divisions released full payments to these suppliers. This resulted in non-deduction of tax at source to the extent of ₹ 20.34 lakh and also undue financial benefit to the suppliers to that extent.

On being pointed out, the DFO, Eastern Assam Wildlife Division while furnishing the proof of payment of taxes for the purchases made during 2010-

11 stated (July 2014) that for 2011-12 deduction of tax could not be ensured as the purchases were made at the fag end of the financial year. It was also stated that the concerned suppliers had duly deposited the tax under proper heads of accounts. However, in support of such claim no documentary evidence was received. Reply from the Field Director, Manas Tiger Reserve had not been received (November 2014).

The cases were reported to the Government in January/May 2013 and followed up in April 2014; their replies have not been received (November 2014).

**4.9 Non-realisation of forest royalty of ₹ 20.27 lakh on forest produce utilised for departmental works**

*[Field Director, Tiger Project, Manas and DFO, Eastern Assam Wild life Division, Bokakhat; December 2012 and March 2013]*

The Government of Assam revised (1 September 2009) the rates of royalty of all classes of forest produce payable by the departments of the State Government for undertaking works in the State. Further, as per the system in place, while taking delivery of forest produce from the suppliers, proof of payment of forest royalty is to be insisted and if the same is not produced by the supplier, it should be deducted from the bills of the suppliers while making the payments.

During examination of records in the above Offices, it was observed that the Division purchased 4,008.46 cum timber<sup>11</sup> pertaining to various species like *sal, gamari, siddha etc.*, 3,673 cum sand<sup>12</sup>, 7,653 cum chips/boulders/sand gravel<sup>13</sup>, 12,565 cum earth and 3,300 cum soil from various suppliers for construction works *i.e.* roads, buildings and bridges. It was noticed that while taking delivery of the forest produce, the Division neither obtained proof of payment of royalty from the suppliers nor deducted the same while making the payments. It was further noticed from the Divisional cash book of Field Director, Tiger Project, Manas that the forest produce was collected locally which evidences that no royalty was paid on the forest produce. This, not only resulted in non-realisation of forest royalty of ₹ 20.27 lakh, but also extension of undue financial benefit to the suppliers.

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<sup>11</sup> 2,876.96 cft timber – Field Director, Tiger Project, Manas and 1,131.5 cft timber – DFO, Eastern Assam Wildlife Division, Bokakhat.

<sup>12</sup> 1,820 cum – Field Director, Tiger Project, Manas and 1,853 cum – DFO, Eastern Assam Wildlife Division, Bokakhat.

<sup>13</sup> 7,112 cum – Field Director, Tiger Project, Manas and 541 cum – DFO, Eastern Assam Wildlife Division, Bokakhat.



The case was reported to the Department/Government in January/May 2013 and followed up in April 2014; their replies have not been received (November 2014).

**4.10 Failure to deduct tax alongwith forest royalty while issuing permits for extraction of minor minerals resulted in non-realisation of revenue of ₹ 18.98 lakh at source**

[DFO, Dhemaji Division; October – November 2011]

Under the Assam Value Added Tax (AVAT) Act, 2003, the officers of the Environment and Forests Department are required to levy value added tax on the royalty and any other sum charged while issuing permits for extraction of minor minerals and remit the same under proper head of accounts of the Taxation Department within 10 days from the expiry of each calendar month. Further, the Commissioner of Taxes, Assam requested the Principal Chief Conservator of Forests, Assam to strictly adhere to the statutory provisions of the AVAT Act regarding tax deduction at source. Goods not specified in any of the schedules attached to the AVAT Act are taxable at 13.5 per cent from 1 November 2009.

During examination of records in the above Office, it was observed that the Division while issuing permits in seven cases for extraction of minor minerals between March 2010 and February 2011 levied only the forest royalty aggregating ₹ 1.41 crore<sup>14</sup> as applicable to the minor minerals allowed to be extracted. However, value added tax at 13.5 per cent which was also leviable on the minor minerals was neither levied by the Division nor paid by the permit holders. This resulted in non-realisation of revenue of ₹ 18.98 lakh.

The case was reported to the Department/Government in December 2011 and followed up in April 2014; their replies have not been received (November 2014).

**4.11 Short-deduction of value added tax of ₹ 17.53 lakh at source coupled with undue financial benefit to the suppliers to that extent**

[DFO, Eastern Assam Wild Life Division, Bokakhat; May 2013]

The AVAT Act provides that the drawing and disbursing officer shall deduct the tax at source while making any payment against the supply of goods and shall deposit the same into the Government accounts within 10 days from the expiry of each calendar month. Further, the Commissioner of Taxes, Assam

<sup>14</sup> ₹ 1,40,57,534.

requested the Principal Chief Conservator of Forests, Assam to strictly adhere to the statutory provisions of the AVAT Act regarding tax deduction at source. During the relevant period, the item 'reinforced cement concrete porcupine post' was taxable at 13.5 *per cent*.

During examination of records in the above Office, it was observed that the Division procured 30,600 reinforced cement concrete porcupine posts at the rate of ₹ 603 per pole (all inclusive) from the suppliers against 25 vouchers aggregating ₹ 1.92 crore during the month of March 2011. However, it was noticed that instead of deducting the tax of ₹ 24.91 lakh at 13.5 *per cent* from the bills of the suppliers, the Division deducted tax of ₹ 7.38 lakh. This resulted in short-deduction of tax at source to the tune of ₹ 17.53 lakh and also undue financial benefit to the suppliers to that extent.

The case was reported to the Department/Government in May 2013 and followed up in April 2014; their replies have not been received (November 2014).

**4.12 Short levy of royalty coupled with non-levy of monopoly fee on minor minerals transported outside the Karbi Anglong Autonomous Council area led to short realisation of revenue of ₹ 10.67 lakh**

***[DFO, Karbi Anglong East Division, Diphu; February 2014]***

For augmenting the revenue receipts, the Karbi Anglong Autonomous Council (KAAC) in November 2010 notified<sup>15</sup> levy of monopoly fee at 50 *per cent* of the forest royalty leviable on the extraction of minor minerals from the areas falling under the Council and transported to other districts of Assam. Further, the Government of Assam, E&F Department in its notification<sup>16</sup> dated 1 September 2009 had revised the rate of royalty in respect of various forest produces *viz.*, earth, sand, stone/gravel at the rate of ₹ 15, ₹ 90 and ₹ 130 per cum respectively with effect from the date of notification. The rates of royalty so notified by the Government of Assam were applicable to minor minerals extracted from areas under KAAC.

During examination of records in the above Office, it was observed that while issuing permits in 26 cases between November 2010 and December 2012 for extraction of 4,363 cum of earth, 5,629 cum sand and 19,096 cum gravel/stone/boulders, the Division either did not levy royalty at revised rates effective from 1 September 2009 or did not levy the monopoly fee at 50

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<sup>15</sup> Notification No. KAAC/F/Monopoly fees/2010-11 dated 18 November 2010.

<sup>16</sup> Notification No. FRS.1/2004/Pt/47 dated 1 September 2009.

per cent of the forest royalty as prescribed by the KAAC with effect from 18 November 2010. This resulted in short realisation of revenue of ₹ 10.67 lakh.

The case was reported to the Department/Government in March 2014 and followed up in April 2014; their replies have not been received (November 2014).

**4.13 Irregular reduction of extractable volume of *mahal* materials and amount payable after settlement of *mahal* resulted in loss of revenue of ₹ 9.17 lakh**

[DFO, Kamrup West Division, Bamunigaon; April 2012]

Accumulation and depletion of sand/stone in the riverine *mahal*<sup>17</sup> due to river current is a constant process and failure to extract these within the stipulated timeframe results in washing away of the materials, leading to loss of revenue. Clause 7 of the Sale Notice prescribed under the Assam Sale of Forest Produce and *Mahal* Rules, 1977 (ASFPMR) provided that the tenderers should fully satisfy themselves about the availability of the *mahal* materials before quoting their bids and no complaint whatsoever is to be entertained later on. Further, the terms and conditions of the agreement form *inter alia* stipulate the periodicity of extraction, quantity of forest material, total amount to be paid and the dates of payment of instalments, security deposits etc. Clause 5 of the agreement form provides that in case of failure to pay any instalment(s) on time would result in the *mahal* being sold at the risk of the *mahaldar* and loss suffered by the Government, if any, would be recovered from the *mahaldar*. There is no provision for reduction of quantity of forest produce once the operation of the *mahal* commences.

During examination of records, it was observed that the Amtola Sand *Mahal* was settled (August 2009) with a *mahaldar*<sup>18</sup> for extraction of 15,000 cum sand to be extracted between 26-8-2009 and 15-2-2011 at an agreed price of ₹ 27.51 lakh payable in six equal instalments starting from 26-8-2009. As per the terms of the agreement entered into between the Department and the *mahaldar*, the latter deposited security deposit of ₹ 2.29 lakh and first instalment of ₹ 4.59 lakh by the due dates and work order was issued by the DFO on 1 September 2009. After payment of two more instalments of ₹ 4.59 lakh each, the *mahaldar* requested (18 May 2010) the DFO and the Chief Conservator of Forests (CCF) (Territorial) to reduce the extractable volume of sand (from 15,000 cum to 6,000 cum) as well as revise the amount payable proportionately due to non-availability of sand. The DFO turned down (21 May 2010) the request drawing attention of the *mahaldar* to clause 7 of the

<sup>17</sup> A well defined area from where certain types of forest produce are sold.

<sup>18</sup> Shri Pankaj Kumar Das.

Sale Notice which puts the onus on the *mahaldars* to inspect and satisfy themselves about the availability of *mahal* materials before bidding for the *mahals*.

The CCF, Territorial, however, directed (24 May 2010) the DFO to submit a report on the request of the *mahaldar*. The DFO accordingly deputed an Officer of the Division to examine the request of the *mahaldar* who in his report, recommended for reduction of the volume of sand from 15,000 cum to 10,000 cum. The report was forwarded (26 May 2010) to the CF by the DFO. The CF in turn directed (31 May 2010) the DFO to re-fix the volume to 10,000 cum and proportionately revise the amount payable as ₹18.34 lakh. The action of the CF in allowing the reduction in the extractable volume of sand and value of the amount payable after commencement of the working period was in violation of the clause 7 of the AFSPMR<sup>19</sup>. In such case, the AFSPMR (clause 5 of the agreement form) provided for re-sale of the *mahal* at the risk of the original *mahaldar* and recovery of the difference of money, if any, from him as arrears of land revenue, which was not resorted to. The irregular and unauthorised allowance of reduction of *mahal* materials and amount receivable led to loss of revenue of ₹ 9.17 lakh.

The case was reported to the Department/Government in May 2012 and followed up in April 2014; their replies have not been received (November 2014).

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<sup>19</sup> Which absolved the Department of any responsibility in case of any complain on shortage of *mahal* materials after commencement of the working period.