

Annexure A
(Para 4.3.8)

(Amount in ₹)

Sl. No	Name of District, Taluka, Village	Survey numbers	Corrections approved by SS		Prevailing ASR effective from 18 April 2011		Under/overvaluation	
			Rate of non-irrigation land	Rate of irrigation land	Rate of non-irrigation land	Rate of irrigation land	Rate of non-irrigation land	Rate of irrigation land
1	Bhavnagar, Botad, Samdhiyala No.2	1,2,3,52,53/2,54	102	118	102	71	-	47
	(Rates approved by SS in March 2013)	40/1	108	128	108	71	-	57
		61/2, 61/1, 94, 97	86	102	86	71	-	31
		72, 73	55	71	86	71	-31	-
		62, 74	86	102	86	71	-	31
		64, 65, 69	55	71	103	71	-48	-
		68	103	108	103	71	-	37
		75	86	102	86	71	-	31
		82	103	113	86	71	17	42
		79, 84	103	113	103	71	-	42
		9/1	102	118	102	71	-	47
		9/2	102	118	102	71	-	47
		43	102	118	102	71	-	47
		45/2	55	71	102	71	-47	-
		103	103	118	102	71	1	47
		144/1/4	102	108	102	71	-	37
		144/1	102	118	102	71	-	47
		99	102	118	86	71	16	47
	76	108	118	118	118	-10	-	
2	Surat, City, Singanpor (Rate approved by SS in October 2013)	138/1 TP Scheme 26 FP No.102. 103	6800	7000	-	-	6800	7000

Annexure B
(Para 4.3.9)

Statement showing the absurd rates in the prevailing ASR 2011

Sl. No.	Place	Value zone number / Name of Village	Particulars of rates
1	Atladra, Vadodara	2/20/1, 2/20/1/A, 2/20/2, 2/20/3, 2/20/3/A, 2/20/3/B, 2/20/4	The final plot numbers/ city survey numbers are shown in ASR 2011 as survey numbers in 33 value zones. The incorrect mention of final plot/city survey number as survey number may result in incorrect application of ASR rates and short levy of stamp duty, registration fees, premium for conversion of new tenure land, etc.
	Rajkot -1, Ward-7 Ward-12, Ward-16, Ward 18, Taluka and District Rajkot	7/4/9, 12/0/2, 12/0/3, 12/0/4, 12/0/16, 12/0/19, 16/9/1, 16/9/1/A, 16/9/2, 16/9/3, 16/9/4, 16/9/5/A, 16/9/6, 16/9/6/A, 16/9/7, 18/19/1, 18/19/1/A, 18/19/2, 18/19/2/A, 18/19/3, 18/19/4, 18/24/1, 18/24/2, 18/24/3/A, 18/24/4, RYA/16/1	
2	Rajkot-1, Taluka and district Rajkot	7/4/10, 8/10/3, 11/0/3, 11/6/9, 11/6/9/A, 12/8/8, 12/8/8/A, 18/23/1, 18/23/1/A, 18/23/2, 18/23/3, 18/23/4, 18/24/3/A, 18/24/4, RYA/16/2/A	The rates of agriculture land are at par or higher than the rates of open plot/ office/ shop in 26 value zones in these places
	Taluka and District Jamnagar	(25/0/1, 25/0/1/A, 25/0/2, 25/0/2/A, 25/0/3, 25/0/3/A, 25/0/5, 25/0/5/A, 25/0/6, 25/0/7/A = Kansumara village) (28/0/2 = Naghedi village)	
3	Taluka and District Jamnagar-1 (JMC) and Jamnagar-2 (JADA)	(W-15/11 & W-15/12/A) (W-15/17/A & W-15/11/A) (W-15/3/A & W-15/4/A) (W-A/2/3 & W-A/2/3/A) (W-A/3/2/A & W-A/3/3/A) (W-A-3/4/A & W-A/3/5/A) (W-A/5/1 & W-A/5/2) (W-A/8/4 & W-A/8/4/A) (W-B/3/1/A & W-B/3/2/A) (16/TP2/3 & 16/TP2/3/A)	Some of the survey/ final plot numbers of one value zones gets repeated under another value zone of the same area. Both the value zones bear different rates, thus, making it difficult to ascertain the correct market value.
	Godhra Nagarpalika, Panchmahal District	(W/0/1/A & W/0/2) (W/0/1 & W/0/2/A) (W/0/1/A & W/0/3) (W/0/5/E & W/0/6) (W/0/7/A & W/0/8) (W/0/9 & W/0/9/A) (R/0/17 & R/0/18/A)	
	Taluka Vadodara City, Vadodara District	(16/19/1 & 16/19/1/A) (15/0/1, 15/0/1/A & 15/0/1/C)	
	Jasdan Nagarpalika, Rajkot District	(W/0/21 & W/0/21/A) (W/0/3 & W/0/4) (W/0/8 & W/0/9) (R/0/10 & R/0/10/B)	

Sl. No.	Place	Value zone number / Name of Village	Particulars of rates
	Bardoli and Mandvi Nagarpalika, Surat District	(R/0/10/C & R/0/3, R/0/3 & R/0/3/A, R/0/3/A & R/0/3/B, R/0/3 & R/0/3/B, R/0/7 & R/0/7/A, R/0/7 & R/0/8, R/0/7/A & R/0/8, R/0/10/A & R/0/7/C, T/1/1 & T/1/1/C, T/1/3 & T/2/2/A, T/1/3/A & T/2/2/A, T/1/4 & T/2/2/A, T/1/3 & T/2/2, T/1/1 & T/2/2, T/1/4 & T/2/1, T/1/1/A & T/2/3, T/1/1/A & T/2/4, T/1/3 & T/2/5, T/1/4 & T/2/6, = Bardoli Nagarpalika) (R/0/12/A & R/0/13, R/0/14 & R/0/18= Mandvi Nagarpalika)	
4	Rajkot-1, Taluka and District. Rajkot	18/23/1, 18/23/1/A, 18/23/2, 18/23/3, 18/23/4, 18/19/1, 18/19/1/A, 18/19/2, 18/19/2/A, 18/19/3, 18/19/4, 18/24/1, 18/24/2, 18/24/3/A, 18/24/4	Irrigation land rates were lower than the non-irrigation land rates in 16 value zones and 23 villages.
	Taluka Jasdan, Rajkot District	Village : Devdhari	
	Taluka Bardoli, Surat District	Villages : Hindolia, Allu, Nizar, Pardi Valod, Surali, Ten, Ucharel, Umred, Vankaner	
	Taluka Palsana, Surat District	Villages : Vanzolia, Dhamdod	
	Taluka Shehera, Taluka Halol and Taluka Kalol, District Panchmahal	(Bilitha, Boriyavi, Guneli = Shehera Tal.), (Abhatva, Kanjari, Rameshra, Ranipura, Alindra = Halol Tal.), (Delol, Madvas= Kalol Tal.)	
	Bapod, Taluka and District Vadodara	3/0/1/B	
	Visnagar Taluka, Mehasana District	Village : Basana	
5	Taluka Jasdan, Jetpur, Maliya, District Rajkot	Village :(Atkot= Jasdan Tal), (Virpur = Jetpur Tal.), (Nani Barar = Maliya Tal.)	The commercial land rates were lower than residential rates in 3 villages.
6	Rajkot-I Taluka and District Rajkot	13/0/1/A (NVG), 13/0/1(NVG), 13/0/6/A	The composite rates of offices were higher than the rate of shops in 3 value zones.

Sl. No.	Place	Value zone number / Name of Village	Particulars of rates
7	Taluka Jamnagar City, Taluka and District Jamnagar (1) JMC	W-A/3/4/A, 16/TP2/1	The composite rate of flat/ apartment is higher than or equal to office/ shop rate in 3 value zones.
	Taluka Padra, Padra (Kasba), District Vadodara	89/2/2/A	
8	Taluka Visnagar, District Mehsana	Village : Basana	Wide variations between the cultivable land rates and uncultivable land rates for various survey numbers in 2 villages.
	Taluka Dholka, District Ahmedabad	Village : Koth	
9	Taluka Visnagar, District Mehsana	Village : Basana	Wide variation between the rates of two adjacent survey numbers in many places of 1 village, which reveals that the rates are unreliable.
10	Taluka Dholka, District Ahmedabad	Village : Ambareli	The survey was conducted by two groups and survey forms were submitted by them. One group had submitted the survey forms for sub grid of zone A and the other group had submitted the survey forms of sub grid of zone B. We found that there was huge difference between the rates determined by these groups though both these areas are adjacent to each other. No checking/corrections or re-surveys were carried out even after a lapse of five years from the implementation of ASR.
11	Taluka Lodhika, District Rajkot	Village : Khambha, Balasar,	Rates for National Highway /State Highway/ Main District Roads, etc., was not considered or incorrectly entered in ASR for many survey numbers though the map clearly shows that the survey numbers were getting benefit of the roads. This was noticed for various survey/ block numbers of 10 village areas.

Annexure C
(Para 5.2.8.4)

Name of Geologist/ Assisatnt Geologist	Nature of irregularity	Audit observation
Ahmedabad	allotment to a single qualified bidder	Out of 35 blocks of sand put in public domain for auction, in case of one block, only one bid was received. However, auction was conducted for the said block and lease agreement was also finalized (July 2013) in favour of the lone bidder. In absence of norms of auction, the bid could not be cancelled and was granted in the favour of single bidder.
Kachchh	allotment to a single qualified bidder	In one case, out of three applications received, two applications were disqualified for want of necessary documents and lease was granted (January 2013) to the lone applicant, instead of rebidding.
Mehsana	arbitrary determination of minimum bid price after opening bids	Auction of 19 blocks with minimum bid price of ₹ 12 per MT was conducted (September 2015) and highest bidders with bid amount ranging between ₹ 17 to ₹ 93 per MT for each block were identified. The bids of ₹ 50 or above (royalty plus premium) in four blocks were only accepted for issue of LoI and the auction of remaining blocks was cancelled and it was decided to re-auction it. Subsequently, bids were received for only eight of the remaining 15 blocks and the Department was unable to auction remaining seven blocks due to revising minimum amount for eligibility arbitrarily after conducting auction and after identifying highest bidder. This deprived Government of possible revenue of ₹ 3.09 crore (calculated on the basis of minimum bid price adopted by the Department) for the blocks that remained un-auctioned though qualified bidders were available in the original auction (September 2015).
Kachchh	allotment of more than one block in respect of a single advertisement to one agency	As per the terms and conditions of the e-Auction prescribed (July 2014) by the Department, any individual/ firm, company shall not be allotted more than one block in respect of one particular advertisement. In two cases of Kachchh, two blocks were allotted to one individual in response to a single advertisement.

Annexure D
(Para 5.2.12)
Non cancellation of leases

Sl. No.	Name of Geologist	Name of lease holder	No. of leases	Nature of breach of conditions
1	Kachchh	Kachchh Cenment Pvt. Ltd.	3	Non-payment of dead rent and surface rent, Non-submission of mining plan, Non furnishing of annual returns, Non obtaining Environmental clearance certificate, illegal mining outside the leased area
2	Junagadh	Girnar Cement Ltd.	2	No mining activities since 1995, Non-payment of dead rent and surface rent alongwith interest, Non furnishing of monthly/ annual returns
3	Junagadh	Shri Visabhai s. Timba	1	No mining activities since April 2005, Non-payment of dead rent alongwith interest, Non furnishing of monthly/ annual returns since May 2008
4	Junagadh	Jinabhai B. and Co.	1	No mining activities since last two years, Non-payment of dead rent and surface rent alongwith interest

Annexure E
(Para 5.2.17)

Sl. No.	Name of Geologist/ Assistant Geologist	Audit observation
1	Kheda	<p>During inspection of seven bauxite leases, it was found that 1,50,772 MT bauxite had been illegally excavated from outside the leased areas. Accordingly, the Collector raised (between September 2012 to April 2013) demand of ₹ 9.79 crore for illegal mining. The lessees appealed before the High Court of Gujarat and as per directions¹ of the High Court, the CGM directed (July 2013) the District Geologist to re-measure the leased area in presence of lessee and the District Inspector of Land Records (DILR). However, re-measurement was not done by the Department. Thus, even after lapse of four years, the Department has not re-measured the leased area and could not recover the dues.</p> <p>After this being pointed out, the District Geologist, Kheda stated (October 2016) that after re-measurement of leases, report would be submitted to the Government and action would be taken as per instruction of Government.</p>
2	Kachchh	<p>The Gujarat Minerals (Prevention of Illegal Mining, Transportation and Storage) Rules, 2005 (amended in 2010) stipulated that the Department shall not issue the royalty pass, or delivery challan to such lease holders or stockiest who committed violation of rules or breach of any condition of lease deed, until such condition or rule is complied with.</p> <p>In case of a mining lease of limestone granted (November 2011) to a Company for a period of 30 years, the inspection team detected (December 2013) illegal transportation of 245 MT of pozolonic clay with royalty passes of limestone. Further, the inspection team also found (February 2014) that the Company had illegally excavated 40,751.52 MT of pozolonic clay. The Geologist, Kachchh raised (February.2014) demand of penalty (including cost of mineral) of ₹ 28.54 lakh. Aggrieved with the order of Geologist, the lessee appealed (December 2014) to Additional Director (Appeal). The Appellate Authority has not decided the case despite a lapse of three years. The lessee continued to generate royalty passes and excavate from the leased area as the ATR Pass Account was not locked for which no reasons were found on record.</p>
3	Jamnagar	<p>After expiry of period of a quarry lease (10 years) of black trap on Government land admeasuring 6.67 hectare granted to a Company, the lessee applied (February 2012) for surrender of the lease. The Geologist in his inspection (August 2012) found that the lease holder had illegally excavated and dispatched 53,164.64 MT mineral from outside the leased area and raised (January 2013) a demand of ₹ 81.87 lakh. The District Inspector of Land Records (DILR) on request of the Geologist re-measured (December 2013) the area and found that 5,65,972 MT mineral had been illegally excavated by the lease holder from outside the leased area. Accordingly, Geologist raised (July 2015) revised demand of ₹ 8.72 crore. The lease holder did not agree (December 2016) to</p>

¹ The Court directed (July 2013) that the petitioner will submit the relevant documents within three weeks and the matter will be decided by the respondent authority in accordance with law.

		<p>pay the penalty and the Geologist again sought (February 2017) the opinion of DILR which was awaited (May 2017). Thus, even after a lapse of one and half year, after issue of notice, the revenues had not been recovered.</p> <p>After this being pointed out, the Geologist, Jamnagar stated (April 2017) that necessary action would be taken after receipt of clarification from DILR.</p>
4	Banaskantha	<p>In case of three quarry leases granted (April 1990) for excavation of building stone, the District Geologist office during inspection of leases (January 2015) detected illegal excavation of 3,78,537 MT mineral. The District Geologist raised total demand of ₹ 5.83 crore. The DILR opined (April 2015) that during grant of leases, lease areas were incorrectly demarcated. He took up the matter with the Collector to revise the original grant order. However, the Collector levied (August 2016) a penalty of ₹ 58.25 lakh on the quantity of mineral excavated outside the lease area, which was stated to have been wrongly earmarked by the DILR and raised the demand accordingly.</p> <p>Of these, the lessee was allowed to pay the penalty in three installments and was allowed to continue mining operations after payment of one installment while in two cases, recovery was outstanding and their ATR account has been locked.</p>
5	Junagadh	<p>Rule 61 of the GMMCR, 2010 provides for grant of quarry permit (QP). One of the prescribed conditions for QP stipulates that as soon as the removal of the material granted under the permit is over, the permit holder shall furnish to the competent officer a complete statement showing the quantity removed, details of transport and parties to whom this material had been sold, and prices obtained thereof. If any excess quantity over that permitted is found to be removed, the material shall be confiscated and the permit holder shall be liable for punishment under the provisions of Indian Penal Code and the GMMCR, 2010.</p> <p>In two QPs granted to a company (January and May 2013) for excavating black trap, the district inspection team while acting on a complaint of illegal mining found (August 2015) that the QP holder had illegally excavated 2,48,692 MT minerals. The Geologist raised (April 2016) demand of ₹ 4.92 crore.</p> <p>Inspection of quarry permit was required to be conducted after excavation of 90 per cent of the approved quantity of mineral or one year, whichever is earlier. Had the Department conducted the inspection, the illegal removal of minerals could have been prevented.</p> <p>After this being pointed out, the Geologist, Junagadh stated that timely inspection could not be done due to shortage of staff.</p>
6	Porbandar	<p>In District Geologist office, Porbandar, in case of six QPs of ordinary earth for a period of 15 to 30 days between April 2015 and March 2016, the inspection team detected (December 2015 to May 2016) that the QP holders excavated 39,926 MT minerals illegally above the permitted quantity. Audit observed that no action was initiated against the QP holders. The cost of mineral amounted to ₹ 27.26 lakh.</p>

Annexure F
(Para 5.2.19)
Role of Flying Squad

(₹ in crore)

Year	Illegal mining cases detected in the State		Illegal mining detected by District officials		Detected by Flying Squad, Gandhinagar		Illegal mining in selected districts		Percentage of illegal mining in the selected districts vis-a-vis Gujarat State	
	No. of cases	Amount Recovered	No. of cases	Amount Recovered	No. of cases	Amount Recovered	No. of cases	Amount Recovered	Cases	Amount
2011-12	3,760	25.64	3,519	21.82	241	3.82	1,524	12.90	40.53	50.30
2012-13	5,367	33.85	5,156	31.55	211	2.30	2,203	14.39	41.05	42.51
2013-14	5,419	25.54	5,322	24.44	97	1.10	2,165	10.87	39.95	42.54
2014-15	6,153	22.04	5,962	20.69	191	1.35	2,053	8.61	33.37	39.07
2015-16	7,622	34.27	7,375	30.36	247	3.91	3,033	14.43	39.79	42.11
Total	28,321	141.35	27,334	128.87	987	12.48	10,978	61.20	38.76	43.30

(Source Annual Review Report published by CGM)

The number of cases of illegal mining detected in the State has increased gradually every year from 3,760 in the year 2011-12 to 7,622 in the year 2015-16. The amount of penalty recovered ranged between ₹ 22.04 crore (2014-15) to ₹ 34.27 crore (2015-16).

In the selected districts, the total number of cases of illegal mining were 10,978 in the five-year period from 2011-12 to 2015-16. An amount of ₹ 61.20 crore was collected by way of penalty.

**Annexure G
(Para 5.2.26.3)**

Short levy of dead rent in case of Major Minerals

(₹ in lakh)

Name of Geologist/ Assistatnt Geologist	No. of leases	Dead rent		
		Leviable	Levied	Short levy
Chhota Udepur	2	5.43	1.91	3.52
Surat	1	24.20	12.10	12.10
Total	3	29.63	14.01	15.62

Non-levy of dead rent in case of Minor Minerals

(₹ in lakh)

Name of Geologist/ Assistatnt Geologist	No. of leases	Dead rent		
		Leviable	Levied	Short levy
Ahmedabad	5	1.19	0	1.19
Bhuj	8	7.62	0	7.62
Bhuj	62	154.08	0	154.08
Chhota Udepur	31	10.68	0	10.68
Mehsana	20	5.41	0	5.41
Nadiad	13	30.43	0	30.43
Navsari	26	11.51	0	11.51
Palanpur	18	14.86	0	14.86
Porbandar	11	18.01	0	18.01
Himatnagar and Surendranagar	69	113.00	0	113.00
Total	263	366.79	0	366.79

Short levy of dead rent in case of Minor Minerals

(₹ in lakh)

Name of Geologist/ Assistatnt Geologist	No. of leases	Dead rent		
		Leviable	Levied	Short levy
Bhuj	3	7.68	3.38	4.30
Mehsana	16	8.35	1.77	6.58
Nadiad	17	24.49	9.30	15.19
Navsari	21	7.49	3.83	3.66
Palanpur	4	2.03	0.59	1.44
Total	61	50.04	18.87	31.17