

CHAPTER- VI: OTHER TAX RECEIPTS

6.1 Results of Audit

Test check of the records of the Registration and Commercial Taxes Department, conducted in audit during the year 2004-05 revealed under assessments of tax, fee, duty and losses of revenue etc., amounting to Rs 197.75 crore in 950 cases which broadly fall under the following categories:

(Rupees in crore)			
Sl. No.	Category	No. of cases	Amount
• STAMPS AND REGISTRATION FEES			
1	Short realisation of stamp duty & registration fees due to late receipts of revised rates	400	1.30
2	Other cases	536	1.69
	Total	936	2.99
• PGT/ENTRY TAX			
1	Non levy or short levy of tax	04	0.06
2	Review: Taxes on entry of goods into local areas	01	183.05
	Total	05	183.11
• ENTERTAINMENT TAX			
1	Short levy of entertainment tax	04	0.24
	Total	04	0.24
• ELECTRICITY DUTY			
1	Non levy or short levy of surcharge.	03	11.19
2	Other cases	02	0.22
	Total	05	11.41
	Grand Total	950	197.75

During the year 2004-05, the concerned Department accepted under assessments etc. of Rs 3.21 crore in 829 cases of which 368 cases involving Rs 1.50 crore had been pointed out in audit during 2004-05 and rest in earlier years.

A few illustrative cases including a review on “**Taxes on Entry of Goods into Local Areas**” involving Rs 190.06 crore are given in the following paragraphs:

6.2 Review on Entry of Goods into Local Areas

Highlights

➤ Cross verification of records of commercial taxes circles with the data of scheduled goods collected from outside the state revealed that 58 dealers of scheduled goods were neither registered nor had they paid entry tax of Rs 23.68 crore on entry of goods into the State. Department failed to conduct proper market survey to bring them in tax net.

[Paragraph 6.2.6]

➤ Cross verification of records of three commercial taxes circles with the data collected from Office of the Principal Director, Commercial Audit, Central Excise Department and green road permits issued to the dealer revealed that three dealers of imported coal and iron and steel neither paid entry tax amounting to Rs 94.70 crore nor was it levied by the department.

[Paragraph 6.2.7]

➤ Two dealers failed to deposit the entry tax due (in form of admitted tax) on import of coal, on due dates. Minimum penalty amounting to Rs 44.70 crore though leviable was not levied.

[Paragraph 6.2.8]

➤ Government suffered loss of entry tax of Rs 6.09 crore due to delay in notifying rates of scheduled goods.

[Paragraph 6.2.9]

➤ Non adherence to the internal control measure resulted in short levy of tax amounting to Rs 11.45 crore including penalty of Rs 8.59 crore on the suppressed turnover.

[Paragraph 6.2.10]

6.2.1 Introduction

On entry of certain specified goods (hereinafter called scheduled goods) for consumption, use or sale in Jharkhand, entry tax is levied under the Bihar Tax on Entry of Goods into Local Areas* for Consumption, Use or Sale therein Act, 1993 (BTEG Act) as adopted by Government of Jharkhand and Jharkhand Tax on Entry of Goods into Local Areas for Consumption, Use or

* Local area includes municipal corporation, municipality, notified area committee, cantonment board, town board, mines board, gram panchayat and any other local authority by whatever nomenclature called constituted or continued in the time being in force. After the coming into force of the JTEG (Amendment) Act in January 2002 the above definition of local area remained unchanged for tobacco and tobacco products but for taxable goods under Section 12 of BF Act the state of Jharkhand as a whole became a local area.

Sale (Amendment) Act 2001{JTEG (Amendment) Act} and the Rules made and notifications issued thereunder at the rates not exceeding five *per cent* notified from time to time.

Under the BTEG Act read with JTEG (Amendment) Act, every dealer/person who causes entry of scheduled goods* of value Rs 25,000 and above, into Jharkhand/local area is required to get himself registered and furnish a true and complete monthly/quarterly and annual return for each year in respect of transaction of import of all scheduled goods and tax payable thereon in accordance with the provisions of Bihar Finance Act, 1981 (BF Act) as adopted by the State. The authority empowered under BF Act assesses the goods to tax after proper scrutiny of the return and books of accounts. All the provisions of BF Act shall apply *mutatis mutandis* to BTEG Act.

6.2.2 *Organisational set up*

The registration, levy and collection of entry tax is governed by Commercial Tax Department of the State. At the apex level, Commissioner of Commercial Taxes (CCT) is responsible for the administration of Acts and Rules. He is assisted by an Additional Commissioner, Commercial Taxes, Deputy Commissioner of Commercial Taxes (DCCT) and Assistant Commissioner of Commercial Taxes (ACCT) at the head quarters. The State is divided into five commercial taxes divisions**, each under the charge of a Joint Commissioner (JC). These divisions are further divided into 28 commercial taxes circles (circle) each under the charge of a DCCT/ACCT who is assisted by commercial taxes officers (CTOs).

6.2.3 *Audit Objectives*

The review was conducted with a view to ascertain:

- whether provisions of laws, rules and departmental instructions were enforced to safeguard the revenue of the State;
- whether there exists an internal control mechanism within the Department which is reliable, appropriate and working efficiently and effectively to check evasion of tax.

* Motor vehicles, tobacco, tobacco products (excluding biris), India made foreign liquor, vanaspati and hydrogenated oils, crude oil, cement, emulsion paints, sanitary fittings, air conditioner, air cooler and air circulator, marble, marble chips and tiles, granite stone, ceramic and glazed tiles, electrical fittings, iron & steel, steel plastic & PVC pipes, imported coal and bitumen.

** Dhanbad, Dumka, Hazaribag, Jamshedpur and Ranchi.

6.2.4 Scope of Review

A review on “Tax on entry of goods into local areas” was conducted between December 2004 and June 2005 in 17* out of 28 commercial taxes circles and office of the CCT relating to the period 1999-2000 to 2003-04 with special emphasis on registration, levy and collection of entry tax.

6.2.5 Trend of revenue and budget estimates

- **Variation between budget estimates and actual collection**

Under provisions of Bihar Financial Rules (BFR), the responsibility for preparation of the statement of estimated revenue as well as supplementary estimate of revenue under provisions of the Constitution of India which is laid before the legislature lies with the Finance Department on the basis of estimates received from the administrative departments. Thus, it is the responsibility of the department to prepare budget estimates on the basis of facts and figures and sufficient back up data.

The position of budget estimates and actual collection during the years from 2001-02 to 2003-04 is as under:

(Rupees in crore)

Year	Budget estimate	Actual collection	Variation	Percentage (-) Decrease (+) Increase
2001-02	41.33	22.23	(-) 19.10	(-) 46
2002-03	46.31	38.65	(-) 7.66	(-) 17
2003-04	46.52	53.78	(+) 7.26	(+) 16

The actual collection fell short of budget estimates during 2001-02 (46 per cent) and 2002-03 (17 per cent) but it was higher than budgeted estimate (16 per cent) in 2003-04.

After this was pointed out, the Department stated in September 2005 that budget estimates for the period 2001-02 and 2002-03 were not based on realistic estimation.

* Adityapur, Bokaro, Chaibasa, Deoghar, Dhanbad Urban, Giridih, Hazaribag, Jamshedpur, Jamshedpur Urban, Jharia, Palamu, Ranchi East, Ranchi South, Ranchi West, Ranchi Special, Singhbhum and Tenughat.

- ***Non reconciliation of departmental figures***

As per the BFR, it is the duty of the controlling officer to see that all sums due to Government are regularly and promptly assessed and credited to Government account. In order to ensure that amount credited to Government account has been properly accounted for, departmental figures are required to be reconciled with the figures booked in the office of the Accountant General (A&E).

From the information made available by Government, it was noticed that there was variation between the departmental figures of revenue and the figures shown in the Finance Accounts of Government of Jharkhand for the years 2001-02, 2002-03 and 2003-04 as detailed below:

Year	Departmental figures	Figures as per Finance Accounts	Difference
2001-02	29.80	22.23	(-) 7.57
2002-03	45.07	38.65	(-) 6.42
2003-04	61.14	53.78	(-) 7.36

This reflects the failure of the department to reconcile the figures with the office of the Accountant General (A&E).

6.2.6 Non levy of entry tax due to non registration of dealers

Every dealer/person dealing in scheduled goods who is either registered under BF Act or imports goods for sale, use or consumption above a specified quantum is required to be in possession of valid registration certificate under the BTEG Act. Failure to apply for registration within seven days of his becoming liable to pay tax may render him liable to pay penalty in addition to levy of tax at the rate of Rs 50 per day or tax assessed whichever is less. By instructions issued in April 1990 and April 1997 under the BF Act, the Department instituted a control measure to unearth erring dealers by conducting market survey between April to June every year. The Department reiterated in March 1999 to conduct time bound and effective market survey for grant of registration to eligible dealers to widen the tax base.

Cross verification of data of scheduled goods brought from Andhra Pradesh, Bihar, Karnataka, Uttar Pradesh, West Bengal and received against declaration form C, F, green road permit* and invoices revealed that in 12 circles**, 58 dealers imported scheduled goods*** valued at Rs 512.54 crore between 1999-2000 and 2003-04, but did not get themselves registered under BTEG Act. The Department also failed to detect and get them registered. This resulted in non levy of entry tax of Rs 23.68 crore including penalty of Rs 21.30 lakh.

6.2.7 Non levy of entry tax

There shall be levied and collected a tax on entry of scheduled goods into local area for consumption, use or sale at such rate not exceeding five *per cent* on import value of such goods. If a dealer fails to pay tax he becomes defaulter and penal action to recover the tax due can be taken against him. The CCT vide instructions in May 1990 directed the circles incharge to collect data/information from different Central/State Government departments regarding sale/purchase in respect of dealers under their jurisdiction for cross verification of data/information with the returns/records of the dealers to check evasion of tax. The Investigation Bureau (IB) wing of the department was also entrusted in June 1991 with this work. It has been judicially held**** that payment of entry tax on import value of scheduled goods is mandatory as soon as these enter the territory of the State.

Cross verification of data collected by audit from Commissioner of Central Excise, Principal Director, Commercial Audit and from green road permits issued by the dealers with the records of two manufacturing dealers and one trading dealer of iron and steel in three circles***** revealed that the dealers imported iron and steel and coal (imported) valued at Rs 2,367.54 crore during 2002-03 and 2003-04 from Vishakapatnam and abroad.

The dealers neither furnished any return nor deposited entry tax due on value of imported coal and iron and steel as prescribed in the Act although the dealers were registered under the Act. This resulted in non levy of entry tax of Rs 94.70 crore.

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- * Green road permit is meant for movement of goods from a place outside the State to a place inside the State either on purchase or on stock transfer.
- ** Adityapur, Bokaro, Deoghar, Giridih, Hazaribag, Jamshedpur, Ranchi East, Ranchi South, Ranchi West, Ranchi Special, Singhbhum & Tenughat.
- *** Tobacco products, iron & steel, motor vehicles, electrical fittings, vanaspati, sanitary fittings, PVC pipes, cement and IMFL.
- **** M/s Classic Automobiles *Vrs* State of Bihar and others CWJC Nos. 1052 and 1047 of 1998(R) decided on 3 November 1998 by Patna High Court (Ranchi Bench).
- ***** Bokaro, Jamshedpur Urban and Ranchi Special.

6.2.8 Non imposition of penalty for non payment of admitted tax

Under provisions of BTEG Act read with BF Act, if a registered dealer fails to make payment of the tax due (in form of admitted tax) according to the prescribed provisions of the Act, the prescribed authority shall impose a penalty for such delay in payment of tax due which may extend to five *per cent* but not less than two and half *per cent* of the amount of tax for each of the first three months following the due date and to 10 *per cent* and not less than five *per cent* for each subsequent month.

In case of two dealers of Bokaro and Jamshedpur Urban circles, minimum penalty of Rs 44.70 crore though leviable was not levied for non payment of admitted tax of Rs 91.50 crore for the period 2002-03 to 2003-04 calculated up to March 2004.

6.2.9 Loss of revenue due to delay in publication of notification in official gazette

The JTEG (Amendment) Act, 2001 published in official gazette on 2 January 2002 was given immediate effect in which 16 scheduled goods were brought in its purview. But the rates of entry tax on these goods were notified on 23 March 2002 and given effect from the date of publication in the official gazette. This delay in specifying the rates and contradiction between the effective dates of these two notifications resulted in loss of revenue of Rs 6.09 crore in six circles* in case of 13 dealers during the period from 2 January to 22 March 2002.

After this was pointed out, Government accepted the facts and stated that delay in notifying the rates was due to procedural delay.

6.2.10 Inter State monitoring of scheduled goods

By an executive instruction issued in June 1991 under provisions of the BF Act, IB wing was assigned with the work of verification of declaration form C, F and H, study of incoming goods and formulation of procedure for market survey. This wing was required to conduct surprise inspection of big business premises as well as to inspect vehicles to prevent tax evasion. As a measure of internal control the Department prescribed in August 1984 minimum 35 inspections of business premises and 60 inspections of vehicles per month by the IB wing and submission of report to CCT by 10th/25th of the following month.

* Adityapur, Bokaro, Deoghar, Hazaribag, Ranchi Special & Singhbhum.

Scrutiny revealed that requisite surveys, inspections and verification of declarations were not carried out from 15 November 2000 to 26 September 2003 as only one DCCT was posted in the wing and the wing remained non functional.

Moreover, cross verification of information collected by audit in respect of incoming scheduled goods from outside the State, declaration form C, F and invoices revealed evasion of tax as mentioned below:

Non/short accounting of goods

- Under the provisions of the BTEG Act read with BF Act, every registered dealer shall furnish a true and complete return in respect of all his transactions failing which the prescribed authority may, within eight years from the date of assessment, assess the amount of tax due from the dealer in respect of such turnover and shall direct the dealer to pay, besides the tax assessed, penalty not exceeding three times but not less than an amount equivalent to the amount of tax.

In seven circles*, cross verification of data of scheduled goods imported from Bihar, Uttar Pradesh, West Bengal and other States with the records of 10 dealers of Jharkhand dealing in tobacco products, IMFL, cement and motor vehicles revealed that the dealers accounted for goods valued at Rs 201.89 crore against the actual receipt of Rs 262.09 crore during the years 1997-98 to 2003-04 assessed between December 2001 and December 2004. Thus the goods valued at Rs 60.20 crore were not accounted for. This resulted in under assessment of tax of Rs 11.45 crore including penalty of Rs 8.59 crore. The Department failed to comply with the instructions of June 1991 to conduct surprise inspections of business premises/vehicles etc. and detect such cases.

Non levy of penalty before finalisation of assessment

- Under provisions of BTEG Act read with BF Act, if a registered dealer has furnished incorrect particulars of the import value of scheduled goods in the return, the prescribed authority shall direct the dealer to pay penalty on the basis of provisional tax assessed on such concealed turnover. By issuing instruction in November 1998, the Department instituted a control measure for monitoring of return, which *inter alia* includes initiation of penalty proceedings on such concealed turnover before assessment.

* Adityapur, Bokaro, Deoghar, Dhanbad Urban, Hazaribag, Ranchi South & Ranchi West.

Cross verification of data received from Bihar and statement of green road permits furnished by a dealer with the records in two circles, Giridih and Chaibasa, in case of two dealers revealed in May 2005 that the dealers had imported IMFL & tobacco products valued at Rs 41.99 lakh during the period 2001-02 and 2003-04. However, as per returns the dealers had accounted for the goods valued at Rs 24.34 lakh only, resulting in concealment of imported goods valued at Rs 17.65 lakh on which penalty of Rs 2.65 lakh was leviable. The assessing authorities failed to detect the concealment of turnover at the time of filing return by assessee and levy penalty under the instructions of November 1998.

6.2.11 Irregular allowance of exemption from levy of tax

Under provisions of BTEG Act and Rules made thereunder, if a dealer who claims that any part of his turnover relating to import of scheduled goods is not liable to tax on the ground that tax was paid at the first point of entry, he shall substantiate such claim before the assessing authority by producing purchase bill, invoices or cash memos and a true and complete declaration in form 'ET-IX' received from the selling dealer.

In four circles*, in cases of 11 dealers exemptions of turnover were allowed on import value of tobacco products, IMFL and cement valued at Rs 46.82 crore during the period 1999-2000 to 2002-03 assessed between November 2001 and March 2005 without production of declaration form in ET-IX resulting in incorrect allowance of exemption from levy of entry tax of Rs 2.34 crore.

6.2.12 Irregular/ incorrect allowance of reduction in the liability to pay sales tax

Under provisions of BTEG Act and Rules made thereunder, claim of reduction in the liability to pay sales tax shall be valid only when the entry tax has been paid on the sale of concerned goods.

In two circles Ranchi West and Deoghar, in case of two dealers, it was noticed that while finalising the assessment for the years 1999-2000 and 2000-01 assessed between October 2002 and October 2003, the assessing authorities adjusted full entry tax of Rs 24.55 lakh paid towards liability of sales tax instead of Rs 18.34 lakh on the quantity of goods actually sold. This resulted in excess adjustment of entry tax of Rs 6.21 lakh.

* Deoghar, Hazaribag, Jharia and Palamu.

6.2.13 *Lacunae in the Act*

While enacting the Act, it was the clear motive of the Legislature/Department to bring the importing dealer as well as individual person, who causes to bring scheduled goods into Jharkhand, in tax net to augment revenue. But there are no specific provisions in the Act or Rule (except in the case of Motor Vehicles) for levy and collection of entry tax from individuals who bring these scheduled goods for their own use and consumption.

6.2.14 *Recommendations*

In view of the above facts Government may consider to:

- strengthen the internal control by proper maintenance of records including those needed for monitoring of registration, levy and collection of entry tax and inter state transactions of scheduled goods;
- exchange data of transactions of scheduled goods with other States;
- make specific provisions in the Act and Rules for levy & collection of entry tax in case of individual imports of scheduled goods; and
- establish check posts at all main entry points into the State for constant monitoring and levy and collection of entry tax at the time of entry of scheduled goods into the State.

After these were pointed out between December 2004 and June 2005, the department stated that the cases would be reviewed.

The above findings were reported to Government in June 2005. Government stated in September 2005 that respective circles have been directed to review the cases. Final reply is awaited (January 2006).

6.2.15 *Acknowledgement*

Audit findings, as a result of test check of the implementation of tax on entry of goods into local areas were reported to Government in June 2005 with a specific request for attending the meeting of Audit Review Committee (ARC) for Commercial Taxes Department, so that view point of Government was taken into account before finalising the review. The meeting of ARC was held on 28 June 2005.

STAMPS & REGISTRATION FEES

6.3 Non levy of additional stamp duty

Under the provisions of the Indian Stamp Act (IS Act), 1899 and instructions issued thereunder, exemption of stamp duty is admissible on the deeds of co operative societies executed by the societies or its members in favour of other members of the concerned society. But additional stamp duty is chargeable at the rate of seven *per cent* on consideration value under the provisions of the Bihar Regional Development Authority Act, 1981 and the Bihar and Orissa Municipal Act 1922 as applicable to Jharkhand.

Test check of records of district sub registrar (DSR) Ranchi revealed in November 2004 that 270 documents valued at Rs 7.96 crore pertaining to co-operative societies were registered during 2002-03 and 2003-04 without levying additional stamp duty. This resulted in loss of revenue of Rs 55.69 lakh.

After this was pointed out in November 2004, DSR Ranchi stated in October 2005 that demand notices for realisation were being issued.

The matter was reported to Government in April 2005; reply has not been received (January 2006).

6.4 Short realisation of revenue due to delay in revision of guideline register

Under the provisions of Bihar Stamp (Prevention of undervaluation of instruments) Rules, 1995 as adopted by Jharkhand Government, the Collector shall revise the guideline register of estimated minimum value of land/property every two years.

Test check of records for the year 2002-03 and 2003-04 in three offices*, in November and December 2004 revealed delay in revision of guideline register ranged between six months to one year. Non revision of guideline register in time resulted in short realisation of stamp duty and registration fees of Rs 45.22 lakh in case of 84 deeds executed between August 2002 and March 2004.

After this was pointed out between November and December 2004, concerned DSR/sub registrar (SR) stated in August 2005 that timely action would be taken in future to protect Government from loss of revenue.

* DSR Giridih, Ranchi and SR Dhanwar (Giridih).

The matter was reported to Government in April 2005; reply has not been received (January 2006).

6.5 Short levy of stamp duty and registration fees

- As per IS Act, stamp duty on deeds of lease where lease is granted for a fine or premium or for money advanced and where no rent is reserved is to be charged on consideration or market value equal to the amount or value of such fine or premium or advance as set forth in the lease. As per Bihar Stamp (prevention of undervaluation of instruments) Rules, 1995, the registering authority is required to adopt guideline register rates fixed by the collector from time to time and levy stamp duty and registration fees accordingly.

In DSR Bokaro (Chas), test check of 27 lease documents revealed in November 2004 that during 2003-04, plots of land by way of leases were transferred to different persons by Steel Authority of India Ltd (SAIL) and Bokaro Industrial Area Development Authority. The consideration value in the lease deeds was shown less in comparison to the rates fixed by the collector as per guideline register of concerned area. Undervaluation of the plots of land transferred by the above lessees resulted in loss of Government revenue in the shape of stamp duty and registration fees of Rs 35.73 lakh.

The matter was reported to the Department/ Government in November 2004 and April 2005; reply has not been received (January 2006).

- The rates of stamp duty and registration fee in case of “instruments of partition” as applicable in the state of Jharkhand, have been given in schedule 1A to the IS Act and Article A(I) of table of fees under the Indian Registration Act, respectively.

In DSR Godda, test check of 61 partition deeds registered during the year 2002-03 and 2003-04, disclosed that deeds were registered for a lesser value in comparison to the value specified in the guideline register prescribed for the land of the area. This resulted in loss of Government revenue of Rs 27.12 lakh in the shape of stamp duty and registration fee due to undervaluation of property.

After this was pointed out in August 2004, the Department stated that due to non saleable nature of land, minimum estimated value had not been determined. The reply is not tenable as the value of the land should have been determined keeping in view the guideline register rates as fixed by the collector.

The matter was reported to Government in April 2005; reply has not been received (January 2006).

6.6 Application of incorrect rates of stamp duty and registration fees

As per IS Act, as applicable to Jharkhand State, lease deeds attract stamp duty at the rate of 14.7 *per cent* and sale deeds at the rate of 8.4 *per cent* including surcharge. Further registration fee is also leviable as per Registration Act.

Test Check of records of DSR, Ranchi in November 2004 revealed that in case of 83 lease deeds registered during 2002-03 and 2003-04, stamp duty and registration fees were levied on the consideration shown in lease deeds at rates as applicable to sale deed instead of lease deeds. Thus application of incorrect rates of duty/ fee resulted in short levy of stamp duty and registration fee of Rs 29.63 lakh.

After this was pointed out in November 2004, the DSR, Ranchi stated in October 2005 that demand notices for realisation were being issued.

The matter was reported to Government in April 2005; reply has not been received (January 2006).

ELECTRICITY DUTY

6.7 Short levy of electricity duty due to application of incorrect rate

Under the provisions of Bihar Electricity Duty Act (BED Act), 1948 as adopted by Jharkhand State, duty shall be levied and paid to the State Government on the units of electrical energy consumed or sold, excluding losses of electrical energy in transmission and transformation, at the rate or rates specified in the schedule.

During the course of audit of Bokaro commercial taxes circle, it was noticed in August 2004 that while assessing in January 2004 the case of a licensee, electricity duty on the electrical energy consumed in construction work was levied at the rate of two paise per unit instead of the correct rate of 12 paise per unit during the period between 1997-98 and 2000-01. This resulted in short levy of duty of Rs 1.48 crore due to application of incorrect rate of duty.

After this was pointed out in August 2004, the Department replied in October 2005 that action has been initiated under the provisions of the Act/Rules.

The matter was reported to Government in April 2005; reply has not been received (January 2006).

6.8 Non levy of penalty for non payment of surcharge

Under the provisions of BED Act and Rules framed thereunder, every licensee shall deposit the duty/ surcharge payable according to the return within two calendar months of the month to which the duty/ surcharge relates. If a licensee fails to make payment of duty/ surcharge due from him, the prescribed authority shall impose a penalty of not less than two and a half *per cent* but not exceeding five *per cent* of the amount of duty/surcharge for each of the first three months or part thereof following the due date and penalty not less than five *per cent* but not exceeding 10 *per cent* for each subsequent month thereof.

During the course of audit of Bokaro commercial taxes circle, it was noticed in August 2004 that a licensee purchased 218.16 crore units of electrical energy from Damodar Valley Corporation between 1998-99 and 2000-01 for consumption or sale. The licensee did not pay surcharge amounting to Rs 4.36 crore till the date of assessment. The assessing authority while finalising the assessment in January 2004 levied surcharge but failed to impose penalty for the period of default. This resulted in non levy of penalty of Rs 9.69 crore calculated at the minimum rate.

After this was pointed out in August 2004, the Department stated in October 2005 that action has been initiated under the provisions of Act/Rules.

The matter was reported to Government in April 2005; reply has not been received (January 2006).