

BOOK NO. - 01 -
 PAGE NO. - 51 -
 SR. NO. - 200 -
 DATE 20/02/2026

BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL
 PRINCIPLE BENCH, NEW DELHI

NILESH R. PANDYA
 NOTARY

GOVT. OF INDIA

20 FEB 2026

ORIGINAL APPLICATION NO: 623 OF 2025

IN THE MATTER OF
 KSPCB funds set to h
 Herald dated; 23-11-25

AFFIDAVIT
 DATED
 20.02.2026 BY
 R-9 GUJARAT
 SPCB VIDE
 EMAIL DT
 20.02.2026 AT

itled "Govt's efforts to tap
 " appearing in The Deccan

AFFIDAVIT ON BEHALF OF RESPONDENT NO. 9 -
GUJARAT POLLUTION CONTROL BOARD

I, Bindeshwar Prasad Adult, having office at Paryavaran Bhavan, Sector 10A, Gandhinagar 382 010 in State of Gujarat, do hereby solemnly affirm and state as under:

1. I am working as Environment Engineer with the Gujarat Pollution Control Board - respondent no. 9 in the present proceeding. I have read the news article dated 23.11.2025 carried in newspapers and the order dated 3.12.2025 passed by this Hon'ble Tribunal. I have acquainted myself with the facts relating to expenditure of environmental damage compensation. I am authorized to make this affidavit on behalf of the Gujarat Pollution Control Board and am otherwise competent to swear the affidavit.
2. This Hon'ble Tribunal has taken *suo moto* cognizance of issues relating to expenditure of the Environmental Damage Compensation Fund, particularly its utilization for extraneous purposes.
3. The Gujarat Pollution Control Board started levying Environmental Damage Compensation (EDC) effectively from 28.08.2019 in compliance with the many orders passed by this Hon'ble Tribunal permitting levy and recovery of compensation from entities found to be polluting the environment on the foundation of 'Polluter Pays' principle and the guidelines issued by the Central

B. Pandya



Pollution Control Board. The Gujarat Pollution Control Board has levied damage compensation in cases where the project proponents have been found violating environmental laws as also in accident cases and otherwise where specifically directed by the Hon'ble Tribunal or the Court of Law.

4. The amount of Environment Damage Compensation is calculated by Gujarat Pollution Control Board after due opportunity of hearing to the project proponent/violator/person and after following due process of law. The quantum of compensation is determined as per the general directions contained in the orders passed by this Hon'ble Tribunal and the formula prescribed by the Central Pollution Control Board, as adopted by the Gujarat Pollution Control Board. In cases of industrial accidents, the compensation is calculated based on the guidelines prepared by the Gujarat Pollution Control Board.
5. The collected amount of Environmental Damage Compensation is accounted and maintained separately by the Gujarat Pollution Control Board.
6. The accumulated fund is utilized as per the guidelines framed by the Central Pollution Control Board. In the year 2021, the Gujarat Pollution Control Board prepared an Action Plan (Plan I) for utilization of Rs. 82.14 crores. All the money was proposed to be spent for the prescribed and permitted purposes. The plan was submitted to the Central Pollution Control Board for its approval on 31.01.2021. A copy of the Action Plan (Plan I) is annexed herewith and marked as **Annexure R-1**. Approval was granted for expending an amount of Rs. 59.08 crores. The execution work on this action plan is in progress.



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7. The Gujarat Pollution Control Board prepared another Action Plan (Plan II), proposing to spend an amount of Rs. 23.5717 Crore, and submitted the same for approval to the Central Pollution Control Board on 01.08.2023. A copy of the Action Plan (Plan II) is annexed herewith and marked as **Annexure R-2**.
8. The Central Pollution Control Board has recently sent a letter dated 31.10.2025 addressed to the Chief Secretary, Government of Gujarat inviting attention to the order dated 21.10.2022 passed by this Hon'ble Tribunal in Miscellaneous Application No. 74 of 2022 in Original Application No. 976 of 2019 (PB), titled Gurinder Singh & Others v/s Union of India & Others and suggested that updated action plan for utilization of Environment Compensation (EC) be got prepared and executed by the Chief Secretary of the concerned State through formation of an appropriate committee. A copy of the letter dated 31.10.2025 received from the Central Pollution Control Board is annexed herewith and marked as **Annexure R-3**.
9. In terms of the directive given by this Hon'ble Tribunal and communicated by the Central Pollution Control Board, the Gujarat Pollution Control Board has initiated action for updating the action plan. Parallely, a High Power Committee is in the process of being constituted by the Chief Secretary, and is likely to be formed within a reasonable time. The updated action plan shall then be placed before the Committee for approval and monitoring of the actual spending of the Environment Compensation Fund.
10. The Gujarat Pollution Control Board assures that the fund thus far has been utilized by it only for the activities specified in order of this Hon'ble Tribunal dated 19.02.2019 passed in Original Application No. 101 of 2019



5/11/25

and as per the guideline for utilization of the fund framed by the Central Pollution Control Board.

11. It is respectfully submitted that previously a fund created by collection of water cess under provisions of the Water (Prevention and Control of Pollution) Cess Act, 1977 was available with the Pollution Control Board, from which the administrative and other incidental expenses were met by the Boards. The Act has been repealed by the Taxation Laws (Amendment) Act, 2017. It is therefore humbly urged that the Hon'ble Tribunal may consider permitting allocation or expending of 5% of the fund collected as Environmental Damage Compensation in a financial year for administrative expenses in line with the Environment (Protection) Fund Rules, 2026.



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DEPONENT

VERIFICATION

Verified at Gandhinagar on this 20th day of February 2026 that the contents of the above affidavit are true and correct, nothing stated therein is false and nothing material has been concealed therefrom.

[Handwritten signature]

DEPONENT



IDENTIFIED BY ME

J.B. Chud.
ADVOCATE/PERSON
NAME *J.B. Chud.*
ADD. *GANDHINAGAR*
DATE *20.02.26*
20 FEB 2026

SIGNED BEFORE ME

[Signature]
NILESH R. PANDYA
NOTARY
GOVT. OF INDIA
20 FEB 2026



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केन्द्रीय प्रदूषण नियंत्रण बोर्ड

CENTRAL POLLUTION CONTROL BOARD

पर्यावरण, वन एवं जलवायु परिवर्तन विभाग

MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CH-VCC, GOVT. OF INDIA



Annexure R-1

Speed Post

F. No. PCP/ ECF/2021-22/

24th March, 2021

To,
The Member Secretary
Gujarat State Pollution Control Board
Sector 10-A, Gandhi Nagar – 382043

Subject: Action Plans for Utilization of Environmental Compensation Funds in the matter of Hon'ble NGT order O.A. No. 102/2019– reg.

Sir,

This has reference to Hon'ble NGT order O.A. No. O.A. No. 102/2019 regarding submission of Action Plans for utilization of Environmental Compensation Funds to Central Pollution Control Board (CPCB).

In compliance to the above order, a Committee was constituted in CPCB under the Chairmanship of Member Secretary, CPCB. The Action plan submitted by Gujarat SPCB vide e-mail communication dated 01.02.2021 was examined and approved by the Committee as per the given template/identified thematic areas. Minutes of the meeting enclosed.

Further, cost reasonableness or financial aspects are not looked into and not approved by the Committee. It is believed that execution of plans will be in accordance with General Financial Rules (GFR). Also, undertaking may be provided to CPCB that the project proposals have no other source of funding.

Yours sincerely,

(V.P. Yadav)
Additional Director &
DH-PCP Division

DPL
30/3

Encl: As above

**Central Pollution Control Board
(PCP Division)**

Minutes of Meeting of the Committee constituted for Utilization of Environmental Compensation (EC) Funds in compliance of Hon'ble NGT order O.A. No. 102/2019 held on 18.02.2021

The 4th Meeting of the Committee for Utilization of Environmental Compensation (EC) Funds was convened on 18.02.2021 to review the action plans received from State Pollution Control Boards/Pollution Control Committees (SPCBs/PCCs) for utilization of Environmental Compensation funds in compliance of Hon'ble NGT order in O.A. No. 102/2019 dated 24.07.2020. Meeting was chaired by Dr. Prashant Gargava, Member Secretary and attended by Sh. A. Sudhakar, DH-WQM-I; Dr. P. K. Behera, DH- R&D; Sh. P. K. Gupta, DH-AQM, Sh. V. K. Shukla, DH-AQMN and Sh. V. P. Yadav, DH-PCP & Member Convener.

The Member Secretary welcomed all the members. Sh. V. P. Yadav, DH-PCP apprised the Committee about the latest Order in Hon'ble NGT OA, no 102/2019 dated 09.02.2021.

The Committee examined in detail the action plans received from 16 SPCBs and 03 PCCs, in compliance to the Hon'ble NGT order 102/2019 dated 24.07.2020 and summary recommendations are given below:

1. Andaman & Nicobar, Assam, Jammu & Kashmir, Meghalaya, Mizoram, Nagaland and Puducherry SPCBs/PCCS does not have sufficient EC funds for execution of action plans;
2. Andhra Pradesh, Chandigarh and Sikkim have submitted action plans for more than the cost of EC Funds availability;
3. The Action plan for Himachal Pradesh SPCB has already been approved by the Committee in the meeting (Utilization of Consent Fund in the matter of OA No. 681/2018) held on 07.08.2020;
4. Kerala, Rajasthan and Tamil Nadu SPCBs have submitted action plans only for a part of Utilization of EC funds. Therefore, plans may be revisited;
5. Odisha SPCB has submitted common action plan for O.A No. 681/2018 and 102/2019. Also availability of EC fund is not provided; and
6. The committee recommended the following action plan for execution:

S. No.	SPCB/PCC	Availability of EC fund	Proposed Fund Utilization	About the Plan and Committee Recommendation
1.	Bihar SPCB	Rs. 22.13 Cr.	Rs. 22.13 Cr.	The plan has identified priority areas and activities/projects on installation of Continuous Ambient Air Quality Monitoring Station (CAAQMS) at 24 locations namely Betiah, Valmiki Nagar, Siwan, Chapra, Buxar, Arah, Sasaram, Motihari, Muzaffarpur, Aurangabad, Gaya, Rajgir, Biharsharif, Begusarai, Samastipur, Darbhanga, Munger, Saharsa, Bhagalpur, Katihar, Purnea, Araria and Kishanganj in the State of Bihar. The Committee approved the Plan.

Contd. on next page.....

2.	Chhattisgarh ECB	Rs. 0.7084 Cr.	Rs. 0.70 Cr.	The plan has identified priority areas and activities/projects on source apportionment study of coal mines and power plants of Tannar and Gharghora blocks of district-Raigarh and inventory of wetlands. The Committee approved the Plan.
3.	Gujarat SPCB	Rs. 82.14 Cr.	Rs. 59.08 Cr.	The plan has identified priority areas and activities/projects on Mobile Monitoring/laboratory vans for chemical estates with potable analyzers (Air & Water parameter), Portable gas analyzers, Mobile or handy COD/TOC meter and pH meter, mechanism to trace out illegal underground pipelines, To establish mechanism to trace out buried hazardous waste, Surveillance monitoring of chimney through CCTV camera in GIDC estates, Sensor base air quality monitoring stations in GIDC estates with dashboard for effective evaluation of air quality status, Installation of Online Water Quality Monitoring System for river/lake, R & D Activities for best available Techniques and preparing the documents for industrial Noise mapping of cities and identification of hot spots under National Clean Air Programme, Strengthening & up gradation of Laboratory, Remediation of contaminated sites, District Environment Plan, Installation of CAAQMS. The Committee approved the Plan.
4.	Madhya Pradesh SPCB	Rs. 9.175 Cr.	Rs. 5.175 Cr.	Source apportionment & carrying capacity studies of non-attainment cities:-Indore Ujjain, Dewas & Sagar. The Committee approved the Plan.

The Chairman of the Committee concluded that above recommendations shall be communicated to all the above mentioned SPCBs/PCCs. Reminder may be issued to the State Boards, who have not submitted the action plan. Further, the cost reasonableness or financial aspects are not looked into and not approved by the Committee. It is believed that execution of plans will be in accordance with General Financial Rules (GFR). SPCBs/PCCs shall also submit the undertaking that the project proposals have no other source of funding.

The meeting ended with Vote of thanks to the Chair.



(V. P. Yadav)
Member Convener



(V.K. Shukla)
Member



(P. K. Behera)
Member



(P. K. Gupta)
Member



(A. Sudhakar)
Member



(Prashant Gargava)
Member Secretary, CPCB



Annexure R-2

Gujarat Pollution Control Board
 "Paryavaran Bhavan", Sector-10-A
 Gandhinagar - 382 010, Gujarat

D. M. Thaker
 Member Secretary

No. GPCB/VRD-C-515/

By R.P.A.D.
 Date:

To,
 The Member Secretary,
 Central Pollution Control Board
 Parivesh Bhawan,
 East Arjun Nagar,
 Shahdara, Delhi-110032

Subject: Action Plan for utilization of Environmental Compensation (EC) fund.
Ref: (1) CPCB-Guideline for utilization of Environmental Compensation (EC) fund.
 (2) Approved Action Plan for utilization of Environmental Compensation (EC) fund
 letter no. PCP/ECF/2021-22 dated 24/03/2021.

Respected Sir,

Gujarat Pollution Control Board (GPCB) is levying Environment Compensation(EC) on violators of Environmental Laws based on various Hon'ble NGT orders & Report of CPCB and now Environment Compensation(EC) fund is kept in a separate account.

Earlier Gujarat Pollution Control Board (GPCB) had submitted action plan to Central Pollution Control Board (CPCB) for utilization of EC fund in different activities and CPCB has approved the action plan with due modification vide letter no. PCP/ECF/2021-22 dated 24/03/2021.

Gujarat Pollution Control Board (GPCB) has formed committee for utilization of Environmental Compensation (EC) fund and also prepared new action plan for utilization of Environmental Compensation (EC) fund in line with orders of Hon'ble NGT and guideline published by Central Pollution Control Board (CPCB).

Gujarat Pollution Control Board (GPCB) has now **prepared new action plan** for utilization of Environmental Compensation (EC) fund in various Environmental Activities in line with orders of Hon'ble NGT and guideline published by Central Pollution Control Board (CPCB) in Yearly Proposal, One-Time Proposal and Salary Support. **Detail action plan is attached herewith.**

In this regard, you are requested to Approve New Action Plan for utilization of Environmental Compensation (EC) fund.

This is in principal approval sought only for the EC fund available with GPCB.

Thanking You,

For and on behalf of
 Gujarat Pollution Control Board

D. M. Thaker
 31/7/2021
 (D.M. Thaker)
 Member Secretary

New Proposal for Utilization of EDC:**A- Yearly Proposal**

Sr. No.	Activity	Area	Details	Allocation of fund up to Max. extent	Concern Unit Head	Remarks
1.	SAMP (State Ambient Monitoring Programme)	All ROs	AAQM of 60 locations which is likely to be increased	Rs. 20 Lacks/Year	P3	--
2.	Ambient Noise Network O& M	Ahmedabad Surat Vadodara Rajkot	Continuous Noise monitoring stations are being installed at 16 locations. Operation and maintainance of this stations is required in coming few months	Rs. 80 Lacks/Year	P3	--
3.	Online water monitoring system	Sabarmati Mahi Tapi Kankaria Lake Sursagar Lake	Continuous online monitoring systems are to be installed at 6 different locations in the state	Rs. 20 Lacks/Year	P3	--
4.	CAAQMS O&M	3-Surat 3-Vadodara 1-Ankleshwar	CAAQMS at four different locations in state requires Operation and maintenance.	Rs. 28 Lacks/Year	P3	--
5.	1. Honorarium of expert committee as per the directions of Hon'ble Gujarat High Court 2. Remuneration of expert institute for evaluation of Environment Audit Report	All ROs	1. Expert committee has to recommend GPCB for the Schedule I and II Environment Auditor for Environment Audit of @ 1800 industries in the state. 2. Expert institutes has to evaluate the Environment Audit report prepared by recognized Schedule I and II Environment auditors	Rs. 50 Lacks/Year	Audit Cell	Payment of Honorarium in compliance of Judicial Order of the Hon'ble Gujarat High Court

Outward No: 749440/2023

6.	Study and Monitoring of operational STPs	All ROs	3rd Party monitoring of all the operational STPs of the Urban Local Body (ULBs) in the State by Expert Technical/Educational institutes	Rs. 1 Crore/Year	PRS Cell	Engaging experts to improve the discharge water quality from STPs and thereby improving the water quality of receiving bodies (i.e. Rivers, Lakes, and Ponds etc.)
7.	Google Maps API services required for the operations of the Vehicle Location Tracking System Implemented for the real time tracking of the vehicles carrying hazardous waste(s)	Gujarat	Presently GPCB is availing services of providing Google Maps API services for its integration with software application namely Vehicle Location Tracking System (VLTS) from GIPL (Guj Info Petro Limited)	Rs. 30 Lacks per year	IT Branch Unit Admin Branch (Store) Hazardous Unit	Present average monthly expense on the API service is around 2.25 Lacks.
8.	Information, Education & Communication (IEC)					
	A. Public Awareness Programe	Gujarat	Street plays, theatres publicity, awareness through various mediums	Rs. 20 Lacks/Year	PAAC cell	--
	B. Advertisements	Gujarat	Advertisements through newspapers	Rs. 70 Lacks/Year	PAAC cell	--
	C. Radio Jingles	Gujarat	Public Awareness	Rs. 20 Lacks/Year	PAAC cell	--
	D. Seminar	Gujarat	--	Rs. 5 Lacks/Year	PAAC cell	--
	E. Exhibition	Gujarat	--	Rs. 5 Lacks/Year	PAAC cell	--
	F. Training	Gujarat	--	Rs. 25 Lacks/Year	UH-Training	--
	G. World Environment Day	Gujarat	--	Rs. 1 Crore/Year	P3	--
	H. World Ozone day	Gujarat	--	Rs. 5 Lacks/Year	P3	--
	I. World Earth Day	Gujarat	--	Rs. 5 Lacks/Year	P3	--
9.	Command and Control Centre	Gujarat	Various IT projects of the Board are at present dealt heterogeneously, which all be	6 Crores -Capital Expenditure	IT Branch	--

		brought to one common homogeneous platform and necessary alerts will be generated to enhance decision making	0.5 Crore per year - Recurring expenditure per year	
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B- One Time Proposal

10.	Study of Polluted River Stretches	13 PRS - Sabarmati, Bhadar, Amlakhadi, Khari, Dhadhar, Vishwamitri, Mindhola, Mahi, Shedhi, Bhogavo, Bhukhi Khadi, Damanganga, Tapi	Detailed Study of 13 PRS as declared by CPCB by Expert Technical/Educational institutes - To delist the river from the list of PRS/ to improve the priority of the PRS	Rs. 50 Lacks/Year	PRS Cell	Specific investigation and Studies with regard to improvement in water quality of PRS.
11.	Portion of the total cost of conveyance pipeline from STPs to industrial cluster/industries for utilization of Treated sewage in industries based on the proposal received from Urban Development & Urban Housing Department"	Gujarat	As & when proposal received from Urban Development & Urban Housing Department		PRS Cell	This is for promoting the reuse of treated sewage for industries

12.	Impact of Lead on Health Implications through Occupational Lead exposure: A Study on Lead Exposed Industries in Gujarat	Gujarat	<p>GPCB has issued authorization to 49 actual users units engaged in utilization of lead bearing waste covers under Schedule IV of HOWM Rules 2016.</p> <p>To carry out the study of</p> <ul style="list-style-type: none"> - Assess the lead level in different processing areas of lead exposed industries in Gujarat. - Assess the lead level in personal air samples of the workers from the lead recycling units. - To evaluate the lead level in urine and blood samples of workers and related health impacts for body burden estimation of heavy metal, lead among the study population. <p>Above mentioned study can be carried out by Indian Council of Medical Research (ICMR)-National Institute of Occupational Health by duration on 18 months with 2 phases.</p> <ul style="list-style-type: none"> - Phase: 1: Preparatory phase: procurement of consumables etc., sample collection and analysis (blood, urine, air, water), interim report 	<p>Phase 1: Rs. 13.32/- lakhs and</p> <p>Phase 2: Rs. 25.85/- lakhs</p> <p>Total- Rs. 39.17/- lakhs</p>	<p>Hazardous Unit</p> <p>Central Laboratory</p>	<p>Indian Council of Medical Research (ICMR)-National Institute of Occupational Health, Dept. of Health Research, Ministry of Health and Family Welfare, Govt. of India has submitted proposal for the <u>“Impact of Lead on Health Implications through Occupational Lead exposure: A Study on Lead Exposed Industries in Gujarat”</u> vide letter dated 24/02/2023</p>
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Outward No: 749440, 01/08/2023

			preparation and submission to GPCB - Phase 2: blood and urine collection for biochemical parameters and final report preparation and submission to GPCB/ICMR.			
13.	Monitoring of Selected Estuaries along South Gujarat Coast (GoKh)	South Gujarat Coast (Gulf of Khambhat) area	CSIR-National Institute of Oceanography (NIO), Mumbai	Rs.3.0 Crore/Year	Central Laboratory	Offer already Submitted by NIO
14.	Monitoring of important coastal region of GoK	Gulf of Kutch area	CSIR-National Institute of Oceanography (NIO), Mumbai	Rs.3.0 Crore/Year	Central Laboratory	Approximate Cost, Done by NIO, Under discussion with NIO
15.	Monitoring of important coastal region of Saurashtra area of Gujarat	Saurashtra area	CSIR-National Institute of Oceanography (NIO), Mumbai	Rs.3.0 Crore/Year	Central Laboratory	Approximate Cost, Done by NIO, Under discussion with NIO
16.	Monitoring of Ramsar wetland sites of Gujarat State, 1. Khijadia Wildlife Sanctuary 2. Nalsarovar Bird Sanctuary 3. Thol Lake Wildlife Sanctuary 4. Wadhvana Wetland	1. Jamnagar 2. Sanand 3. Ahmedabad 4. Vadodara	Gujarat Environment Managment Institute (GEMI), Gandhinagar	Rs.0.5 Crore/Year	Central Laboratory	Offer Submitted by GEMI
17.	GAP Analysis Study	Gujarat	To find out the gap between the BMW generation and treatment in Gujarat state.	Rs. 85 Lacks/Year	BMW Unit	-

C- Salary Support

18.	Consideration of Environmental Compensation (EC) fund in salary support for 20% of amount from total Environmental Compensation (EC) fund	Gujarat	Previously GPCB is collecting water cess from industrial units and salary support to employers was going on from water cess. But after abolished the Water Cess Act-1977 on 01/07/2017. no any other source for income in GPCB.	Salary support for 20% of amount from total Environmental Compensation (EC) fund	Vadodara unit	--
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Outward No:749440,01/08/2023

Annexure R-3

वीर विक्रम यादव, भा.प्र.से.
अध्यक्ष

Vir Vikram Yadav, I.A.S.
Chairman



सत्यमेव जयते



केन्द्रीय प्रदूषण नियंत्रण बोर्ड

पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार

CENTRAL POLLUTION CONTROL BOARD
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA

G.S. OFFICE
09/10/2025
DATE: 15/11/25

O. No. CM-13011/161/2025-RnD-HO-CPCB-HO

Delhi, the October 31, 2025

Respected Sir,

I would like to invite your kind attention towards the Environmental Compensation being deposited with State Pollution Control Board (SPCB)/Pollution Control Committee (PCC) and utilization of the same in accordance with order of Hon'ble National Green Tribunal (NGT).

Hon'ble NGT vide its order dated 20/04/2017 in the matter of OA No. 24/ 2011 (PB) titled Samir Mehta V/s Union of India & Ors (Annexure-I), has directed SPCB/PCC to formulate a detailed action plan for prevention and control of pollution in relation to the Environment Compensation fund available with SPCB and submit it to the Tribunal, for appropriate orders.

Further, Hon'ble NGT vide its order dated 21/10/2022, in the matter of MA No. 74/2022 in OA No. 976/ 2019 (PB) titled Gurinder Singh & Ors. V/s Union of India & Ors. has directed that updated action plans be got prepared and executed by the Chief Secretaries of all States/UTs. This will apply to compensation deposited with SPCBs/PCCs and also other regulators such as SEIAAs, Water Resource Authorities etc. Copy of the said order dated 21/10/2022 is enclosed as Annexure-II for ready reference.

It is requested that an updated action plans for the utilization of Environment Compensation (EC) Funds available with SPCBs/PCCs may be prepared in accordance with the aforesaid Hon'ble NGT directions.

G. P. C. Board
M. S. Office
Inward No. 11773
Date: 19/11/25

Shri Pankaj Joshi, IAS
Chief Secretary,
5th Floor, Block No. 1,
Sardar Bhavan Sachivalaya,
Gandhinagar- 382010
Gujarat

Enclosures: As above

With regards,

Yours sincerely,

(Vir Vikram Yadav)

P2/Accounts
Pankaj Joshi/ Legal

15/11/2025

LEPI 19/11

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