BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL,
PRINCIPAL BENCH, NEW DELHI
Original Application No. 993/2024

In the matter of:

News Item titled "PACKAGE Where has the plastic waste disappeared" appearing in The Times of India dated 30.07.2024

&
Original Application No. 926/2024

In the matter of:

News Item titled "6 lakh fake pollution - trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024

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Filed by: Adv. Rajkumar

On behalf of Central Pollution Control Board

Place: Delhi

Date: 11.04.2025

1.0 Introduction

In the matter of OA No. 993/2024: News Item titled "PACKAGE Where has the plastic waste disappeared" appearing in The Times of India dated 30.07.2024 and OA No. 926/2024: News Item titled "6 lakh fake pollution - trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024. The para no. 6 of the order dated 16.12.2024 read as follows:

> *"Ms. Divya Sinha, DH, Plastic Waste, CPCB virtually present has informed that the CPCB is examining the loopholes in the EPR regime and will take the corrective measures. Hence, CPCB is directed to file a further report disclosing the steps taken to fill up the gaps and loopholes in the EPR regime."*

The matter has been listed for hearing on 15.04.2025.

2.0 Action Taken by CPCB

CPCB has submitted two responses dated 3/9/24 & 31/7/24 in compliance of NGT Directions dated 26/7/24 & 31/7/24 in the matter of OA No. 926/2024 and 993/2024 respectively, which are placed at **Annexure I & II** respectively. Further, the details of the action taken by CPCB for effective implementation of Extended Producer Responsibility (EPR) regime are given below:

a) CPCB issued Directions dated 21.12.2022 wherein PWPs were directed to upload GST e-Invoices of the sales transactions of their finished products for the purpose of generation of EPR certificates on the EPR portal. The copy of the Directions is enclosed at **Annexure – III.**

b) CPCB issued Directions dated 26.10.2023 to SPCBs of Gujarat, Maharashtra, and Karnataka, to levy Environmental compensation (EC), on the Plastic Waste

processors (PWPs) which were audited by CPCB, corresponding to the quantum of EPR certificates generated by them which was not found to be in conformity with the stipulated requirements. The concerned SPCBs/PCCs were further directed to take necessary action as per applicable law against the violating PWPs. Copy of directions issued to concerned SPCBs is attached as **Annexure - IV**.

c) CPCB issued directions to all SPCBs/PCCs dated 20.11.2023 to re-check processing facilities of registered PWPs operating in their jurisdiction. They were further directed to regularly monitor EPR Certificate generation process of the registered PWPs to ensure that EPR Certificates generated by PWPs is in accordance with requirements prescribed in CPCB guidance manual.

d) CPCB has initiated Audit of PWPs, prioritizing Audit of such PWPs which have generated higher quantum of EPR Certificates. Further, PWPs have also been assigned to SPCBs/PCCs for Audit. Audit of 111 PWPs has been completed by CPCB. Audit of only 7 PWPs has been completed by SPCBs/PCCs so far. CPCB has empaneled 143 Third Party Auditors (TPA) from IITs, NITs, CSIR labs, NPC & other Govt. institutions in line with Clause 12.4 of the EPR guidelines. Work Order has been issued to 36 Auditors who qualified the online Assessment exam and interview. Audit of PWPs by these Auditors is currently under progress.

e) 90 Audit Reports have been reviewed by CPCB, in which both compliances and non-compliances on part of the PWPs have been observed. Non-compliances in terms of deficit in plant processing capacity & power consumption, Plant & machinery not being in conformity with information reported in Registration application and uploading of inadequate documents were observed during the Audit.

f) CPCB has communicated the major observations on the said Audit Reports to all the concerned SPCBs/PCCs, directing them to take necessary action on the matter. CPCB has issued 3 sets of directions dated 14.01.2025, 21.02.2025 & 08.04.2025 issued to such 17 concerned SPCBs/PCCs (Andhra Pradesh, Bihar, DDDNH, Gujarat, Himachal Pradesh, Haryana, Jammu & Kashmir, Karnataka, Kerala, Madhya Pradesh, Maharashtra, Punjab, Rajasthan, Tamil Nadu, Uttar Pradesh, Uttarakhand, West Bengal) to take necessary action against PWP units as per findings of the Audit of 90 PWPs. The copy of the same is attached here as **Annexure – V, Annexure - VI. & Annexure VII.** The concerned SPCBs/PCCs are required to take further necessary action on the matter.

g) As per Point No. (a) of this reply , the PWPs have been directed to upload GST e-Invoices of the sales transactions of their finished products for the purpose of generation of EPR certificates on the EPR portal. The process of generation of EPR Certificates has been strengthened as the documents being uploaded as GST E-Invoice are auto-checked on the EPR Portal through GST Application Programming Interface (API). Integration of GST API has ensured that only valid GST E-Invoices of the sales transactions of finished products can be uploaded by the PWPs for the purpose of generation of EPR Certificates.

h) CPCB is regularly monitoring the EPR Certificate generation process by PWPs and taking necessary measures for strengthening the process.

Divya Sinha
Scientist 'F'
Central Pollution Control Board

Dated:- 11.04.2025

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

Original Application No. 993/2024

IN THE MATTER OF: -

News Item titled "PACKAGE Where has the plastic waste disappeared" appearing in The Times of India dated 30.07.2024

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(Divya Sinha)
Scientist 'F'
Central Pollution Control Board

Date: - 04.09.2024
Place: Delhi

BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Original Application No. 993/2024

IN THE MATTER OF:-
News Item titled "PACKAGE: Where has the plastic waste disappeared" appearing in The Times of India dated 30.07.2024.

RESPONSE ON BEHALF OF THE CENTRAL POLLUTION CONTROL BOARD (CPCB) i.e RESPONDENT NO. 1

1. That, Hon'ble NGT vide order dated 31.07.2024 and notice dated 08.08.2024 has sought the reply of Central Pollution Control Board (hereinafter referred as CPCB) in the instant Original Application. Thereby, the reply is made in succeeding paragraphs.

2. That, CPCB is a statutory Board constituted under Section 3 of The Water (Prevention and control of Pollution) Act, 1974. It performs the functions under The Water (Prevention and control of Pollution) Act, 1974, The Air (Prevention and control of Pollution) Act, 1981 and The Environment (Protection) Act, 1986.

NOTARY PUBLIC R.L. Chaudhary N.C.T. of Delhi Regd. No. 1513 GOVT. OF INDIA

Introduction

3. In the matter of OA No. 993/2024 in the matter of **News Item titled "*PACKAGE: Where has the plastic waste disappeared*" appearing in The Times of India dated 30.07.2024**, Hon'ble NGT vide order dated 31.07.2024, issued directions to CPCB for filing response in the matter. The para no. 2 of the OA No. 993/2024 dated 31.07.2024 read as follows:

"2. The news item relates to the large scale evasion of the plastic waste disposal norms under the Extended Producer Responsibility (EPR) System in Tamil Nadu. As per the news item, more than 30% of plastic waste

generating firms have evaded the system. The authorities are unaware as to where the plastic waste gets disposed of or dumped. The article highlights that in February 2022, the Union Government mandated that all plastic waste generators register with the EPR portal under the Central Pollution Control Board (CPCB). As of July 2024, 30% of the total 1,095 plastic waste generators in Tamil Nadu have avoided this requirement, failing to declare the quantity and type of plastic they generate. Furthermore, as many as 323 plastic waste generators, including producers and brand owners, are yet to register. This lack of compliance means there are no records of plastics being recycled or properly disposed of. Unregistered companies may dump plastics in open spaces, landfills and water bodies or engage with informal recyclers who violate legal and environmental norms. The news item further alleges that the Tamil Nadu Pollution Control Board had instructed all plastic waste generators to register on the EPR portal by May 31, 2024, or face penalties, including environmental compensation. However, no penalties have been imposed yet. The article also claims that The EPR portal, designed to help waste generators match with recyclers, is not free of flaws. "Waste generators can collect the same amount and type of waste they generate from anywhere for recycling. They may supply waste to villages but collect from cities due to greater accessibility and lower transport costs. This practice does not address the local dangers of plastic waste."

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Legal Background.

4. Ministry of Environment, Forest and Climate Change, Government of India, in its fourth Amendment to the Plastic Waste Management Rules, dated February 16, 2022, notified 'Guidelines on Extended Producer Responsibility for Plastic Packaging' in the Schedule II of the Rules. The copy of EPR guidelines, as notified by MoEF&CC is attached here as ***Annexure-I***.

As per section 6.1 of the EPR guidelines, "*The following entities shall register on the centralized portal developed by Central Pollution Control Board namely: -*

i. *Producer (P) including micro and small enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006)*

ii. *Importer (I);*

iii. *Brand owner (BO);*

iv. *Plastic Waste Processor engaged in*

(a) recycling, (b) waste to energy,

(c) waste to oil, (d) co-processing and (e) industrial composting;

v. *Manufacturers and importers of plastic raw material;*

vi. *Manufacturers of items made from compostable plastics or biodegradable plastics."*

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As per section 6.2 of the EPR guidelines, *"The entities covered under clause 6.1 shall not carry any business without registration obtained through online centralized portal developed by Central Pollution Control Board."*

5. CPCB has developed the Centralized EPR Portal for Plastic Packaging "eprplastic.cpcb.gov.in"in accordance with provisions of the notified EPR Guideline PIBOs (Producers/ Importer and BrandOwners) and Plastic Waste Processors are required to register on the EPR Portal, as per provisions of EPR Guidelines. Online registration application filed by PIBOs is transferred

to the concerned SPCBs/PCCs on the EPR Portal, in case the PIBOs are operating in one or two States - for further processing while the remaining applications are processed by CPCB.Further, all PWPs have to get registered with SPCBs/PCCs on the EPR portal to comply with provisions under PWM Rules, 2016. Online Application filed by PWPs gets transferred to the concerned SPCBs/PCCs for further processing.

6. Further, as per the EPR Guidelines. the PIBOs are required to fulfil EPR target corresponding to the quantity of plastic packaging introduced by them in the market. The PWPs can generate EPR Certificates corresponding to the plastic waste processed by them, The PIBOs are required to procure EPR Certificates from the PWPS corresponding to their EPR target to fulfil their EPR obligations. They are further required to file their Annual Returns on the EPR Portal providing details related to fulfilment of their EPR obligations. Provisions for registration, generation and transfer of EPR certificates and filing of Annual Returns has been made on the EPR portal developed by CPCB.

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Status of EPR implementation

Registration of PIBOs

7. As on 31.08.2024, 41,972 no. of PIBOs have been registered on the EPR portal, out of which 19,651 no. of registrations have been granted by concerned SPCBs and the remaining 22,321 by CPCB.

8. Total 14,522 PIBOs were registered in FY 22-23 with a total EPR target of 29.42 Lac tons. 10,380 PIBOs (71.5%) have submitted their Annual return (AR) on the portal and EPR target of 24.94 lac tones (84.7%) has been fulfilled by these PIBOs.

Status of Plastic Waste Processors (PWPs)

9. Registration of 2483 nos. of PWPs has been granted to 2484 PWPs by concerned SPCBs/PCCs on the EPR portal, as on 31.8.24. Total 79.4 lacs tons of EPR certificates have been generated for the plastic packaging processed by the registered PWPs as on date 31.08.2024, out of which 62.79 lacs tons of EPR certificates have been transferred successfully on the EPR portal.

S. No	Registration Issued	Processing Capacity (TPA)	EPR certificates generated (Tonnes)	EPR certificates transferred (Tonnes)
1	2482	250.2 lacs	79.4 lacs	62.79 lacs

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All registered PWPs are required to declare their plastic waste processing capacity with supporting documents while registration on the PER portal. Physical verification is carried out by concerned SPCBs/PCCs.

Action taken by CPCB

10. Following actions have been taken by CPCB to ensure compliance of Plastic Waste Management Rules, 2016, as amended from time to time:

a. CPCB has prepared Guidance manual for providing assistance to PIBOs and PWPs for registration on the EPR portal for plastic packaging. (***Annexure-II***)

b. CPCB has issued several communications including (i) Directions to SPCBs/PCCs to revoke Consent of PWPs if they are not registered on EPR Portal (ii) Letter issued to Customs Authority not to clear import consignments of plastic packaging / commodities with plastic packaging unless the importer is registered on the CPCB Plastic portal (iii) Directions to plastic raw material manufacturers to not to supply plastic raw material to Producers if they are not registered on the EPR Portal (iv) Notice to Producers not to supply plastic packaging to unregistered brandowners to ensure registration of all such entities which are introducing / processing plastic packaging waste, on centralized EPR portal in compliance of the PWM Rules, 2016.

c. CPCB issued notices dated 13.05.2024 and 25.06.2024, respectively, for unregistered PIBOs/PWPs to submit complete application for registration till June 30, 2024 on the EPR portal. (***Annexure- III***). CPCB issued directions dated 14.03.2024 to all concerned SPCBs/PCCs to issue public notices for the registration of PIBOs and PWPs on their websites and publish the aforesaid notice in regional newspaper in English as well as local language. (***Annexure- IV***).

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d. In the matter of CWP No. 2369 of 2018, titled 'Suleman and others vs. Union of India', CPCB issued letter dated 06.03.2024 to to ensure that all such entities which are introducing / processing plastic packaging waste to register themselves on the centralized EPR portal. The copy of the letter issued by CPCB is placed at ***Annexure-V***.

e. CPCB has prepared "Guidelines for assessment of Environmental Compensation (EC) for violation of PWM Rules". The same is placed at ***Annexure VI.***

f. Show Cause Notice (SCN) dated 19.08.2024 has been issued to PIBOs under Section 5 of the Environment (Protection) Act,1986 for shortfall in fulfilment of EPR target for the financial year 2022-23. The copy of the SCN is attached here as ***Annexure-VII***. Show Cause Notice (SCN) dated 19.08.2024 has been issued to PIBOs and PWPs for not filling Annual Return for the financial year 2022-23 within the stipulated time. The copy of the SCN is attached here as ***Annexure-VIII.***

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g. It may also be noted that prior to the implementation of EPR guidelines in 2022, only 300 PIBOs were registered with CPCB and post implementation of EPR Guidelines 2022, the no. of registrations has increased to 41972 PIBOs which is approximately 140 times the no. of PIBOs registered with CPCB prior to implementation of EPR Guidelines.

11. Further, as per the clause 6(2)(a of Plastic waste management Rules, 2016, it is the responsibility of local bodies to ensure segregation, collection, storage, transportation, processing and disposal of plastic waste from cities/villages. Also local body shall ensure channelization of recyclable plastic waste fraction to recyclers and processing and disposal on non-recyclable fraction of plastic waste in accordance with the guidelines issued by the Central Pollution Control Board. CPCB has prepared "Consolidated Guidelines for Segregation, Collection and Disposal of Plastic Waste" and the same is available on the CPCB website at "https://cpcb.nic.in/uploads/plasticwaste/Consolidate_Guidelines_for_disposal_of_PW.

12. That, the answering respondent craves leave of this Hon'ble Tribunal to file an additional reply, if required, in the future.

13. That in the light of the above submissions, it is respectfully submitted that this Answering Respondent, i.e., CPCB, shall abide by any order(s) or direction(s) passed by this Hon'ble Court in the instant OA.

(Divya Sinha)
Scientist 'F'
Central Pollution Control Board

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N.C.T. of Delhi
Regd. No. 1513
GOVT. OF INDIA

BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL

PRINCIPAL BENCH, NEW DELHI

Original Application No. 993/2024

IN THE MATTER OF:-

News Item titled "PACKAGE: Where has the plastic waste disappeared" appearing in The Times of India dated 30.07.2024.

AFFIDAVIT

I, Divya Sinha, working as Scientist 'F' in Central Pollution Control Board, Parivesh Bhawan, East Arjun Nagar, Delhi, the Respondent No. 1 in the above matter, do hereby solemnly affirm, declare on oath and state as under:-

1. That I, the deponent herein is authorized representative to represent the Respondent CPCB in the present case, and as such, I am well conversant with the facts and circumstances of the present case on the basis of the information derived from the official records, and hence, I am competent and authorized to verify, sign and swear this affidavit on behalf of the Respondent CPCB.

2. That the accompanying reply may be read part and parcel of the present affidavit as I am competent to swear this affidavit.

3. That the accompanying reply has been drafted and filed under my instructions and authority the contents thereof are true and correct on the basis of the record maintained during ordinary course of business of CPCB and available records and documents and the contents of the same are read over and explained to me and are not repeated herein for the sake of brevity.

DEPONENT

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N.C.T. of Delhi
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दिव्या सिन्हा / Divya Sinha
वैज्ञानिक 'एफ' / Scientist 'F'
केंद्रीय प्रदूषण नियंत्रण बोर्ड
Central Pollution Control Board
(पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार)
(M/o Environment, Forest & Climate Change, Govt. of India)
परिवेश भवन, पूर्वी अर्जुन नगर, दिल्ली-110032
Parivesh Bhawan, East Arjun Nagar, Delhi-110032

VERIFICATION:

Verified at New Delhi on this day of 04 SEP 2024 _____ 2024 that the contents of the above reply are correct and true on the basis of the records of the case as mentioned in the day-to-day affairs of the CPCB. Nothing has been concealed therefrom or mis-stated.

NOTARY PUBLIC
R.L. Chaudhary
N.C.T. of Delhi
Regd. No. 1513
GOVT. OF INDIA

ATTESTED
NOTARY PUBLIC
GOVT. OF INDIA
04 SEP 2024

DEPONENT

दिव्या सिन्हा / Divya Sinha
वैज्ञानिक 'एफ' / Scientist 'F'
केंद्रीय प्रदूषण नियंत्रण बोर्ड
Central Pollution Control Board
(पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार)
(M/o Environment, Forest & Climate Change, Govt. of India)
परिवेश भवन, पूर्वी अर्जुन नगर, दिल्ली-110032
Parivesh Bhawan, East Arjun Nagar, Delhi-110032

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

ORIGINAL APPLICATION NO. 993 OF 2024

With

ORIGINAL APPLICATION NO. 926 OF 2024

In the matter of:

News Item titled "PACKAGE Where has the plastic waste disappeared" appearing in The Times of India dated 30.07.2024.

And

News Item titled "6 lakh fake pollution - trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024

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	and 25.06.2024, respectively, for unregistered PIBOs/PWPs to submit complete application for registration till June 30, 2024 on the EPR portal	
8.	**Annexure-VII** A copy of Directions issued by CPCB dated 14.03.2024 to all concerned SPCBs/PCCs.	190-195
9.	**Annexure-VIII** A copy of Letter to Central Board of Indirect Taxes and Customs dated 13.05.2024.	196-200
10.	**Annexure- IX** A copy of the letter dated 06.03.2024 issued by CPCB to Directorate of Industries of all states/UTs	201-208
11.	**Annexure- X** A copy of the Show Cause Notice (SCN) dated 19.08.2024 issued by CPCB to PIBOs under Section 5 of the Environment (Protection) Act, 1986.	209--214
12.	**Annexure- XI** A copy of the Show Cause Notice (SCN) dated 25.11.2024 issued by CPCB to PIBOs under Section 5 of the Environment (Protection) Act, 1986	215-217
13.	**Annexure- XII** A copy of the REVISED GUIDELINES FOR ASSESSMENT OF ENVIRONMENT COMPENSATION TO BE LEVIED FOR VIOLATION OF PLASTIC WASTE MANAGEMENT RULES issued in Aug 2024	218-356
14.	**Annexure- XIII** A copy of the Direction issued by CPCB to all PIBOs / PWPs dated 21.12.2022.	357-360
15.	**Annexure- XIV** A copy of the Directions issued by CPCB to SPCBs of Gujarat, Maharashtra, and Karnataka dated 26.10.2023	361-379
16.	**Annexure- XV** A copy of the Action taken report submitted by the three concerned SPCBs	380-468
17.	**Annexure- XVI** A copy of the directions issued to concerned SPCBs dated 20.11.2023	469-478
18.	**Annexure- XVII** A copy of the CPCB Letter dated	479-507

	02-08-2024 to SPCBs/PCCs regarding audit of PWPs	
19.	**Annexure- XVIII** A copy of the Directions issued by CPCB to all SPCBs/ PCCs dated 12.11.2024 for compliance of various provisions under Schedule-II of Plastic Waste Management Rules 2016	508--512

Filed by Adv. Raj Kumar
(On behalf on Central Pollution Control Board)

Place: Delhi
Dated: 13.12.2024

BEFORE THE NATIONAL GREEN TRIBUNAL

PRINCIPAL BENCH, NEW DELHI

IN

OA No. 993/2024

AND

OA No. 926/2024

IN THE MATTER OF:

News Item titled "PACKAGE Where has the plastic waste disappeared" appearing in The Times of India dated 30.07.2024.

And

News Item titled "6 lakh fake pollution - trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024.

REPLY ON BEHALF OF THE RESPONDENT No. 1 : CENTRAL POLLUTION CONTROL BOARD (CPCB)

1. That, CPCB is a statutory Board constituted under Section 3 of The Water (Prevention and control) Act, 1974. It performs the functions under The Water (Prevention and control) Act, 1974, The Air (Prevention and control) Act, 1981 and The Environment (Protection) Act, 1986.
2. In the matter of OA No. 926/2024 titled ***News Item titled "6 lakh fake pollution - trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024*** issued directions to CPCB for filing response in the matter. The para no. 2 & 3 of the OA No. 926/2024 dated 26.07.2024 read as follows:

"1. The news item relates to the discovery of 6,00,000 fake Extended Producer Responsibility (EPR) certificates by Central Pollution

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Control Board (CPCB) from audits at four plastic-recycling companies in Gujarat, Maharashtra and Karnataka. As per the article, These EPR certificates are used by companies that utilize plastic packaging to meet legal obligations by ensuring a percentage of the plastic they use is recycled. The implicated companies are Enviro Recyclean Pvt. Ltd (Karnataka), Shakti Plastics Industries (Maharashtra), Technova Recycling India Pvt. Ltd (Gujarat), and Asha Recyclean Pvt. Ltd (Gujarat).

The news item highlights that CPCB found that these companies claimed to generate far more certificates than their actual recycling capacity allowed. It is further stated that the recycling companies generated and sold fake EPR certificates without actually recycling the corresponding amount of plastic waste. This fraudulent activity was detected through physical inspections by the CPCB, which revealed discrepancies between the claimed recycled quantities and the companies' actual capacities and sales records. This malpractice undermines the integrity of the EPR scheme, which is designed to promote the recycling of plastic waste. As a result, many companies that purchased these fake certificates may not have met their recycling obligations, leading to potential environmental harm due to the non-recycling of significant amounts of plastic waste."

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In the matter of OA No. 993/2024 titled **News Item titled "*PACKAGE: Where has the plastic waste disappeared*" appearing in The Times of India dated 30.07.2024**, Hon'ble NGT vide order dated 31.07.2024, issued directions to CPCB

from cities due to greater accessibility and lower transport costs. This practice does not address the local dangers of plastic waste."

As per the directions of Hon'ble NGT, OA No. 926/2024 & OA No. 993/2024 shall be listed together for consideration on December 16, 2024.

2.0 Legal Background

Ministry of Environment, Forest and Climate Change (MoEF&CC), Government of India, in its fourth Amendment to the Plastic Waste Management Rules, dated February 16, 2022, notified 'Guidelines on Extended Producer Responsibility for Plastic Packaging' in the Schedule II of the Rules. The copy of EPR guidelines, as notified by MoEF&CC is attached here as ***Annexure-I.***

2.1 Provisions for Registration under EPR Framework

As per section 6.1 of the EPR guidelines, *"The following entities shall register on the centralized portal developed by Central Pollution Control Board namely: -*

i. *Producer (P) including micro and small enterprises as defined under the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006)*
ii. *Importer (I);*
iii. *Brand owner (BO);*
iv. *Plastic Waste Processor engaged in (a) recycling, (b) waste to energy, (c) waste to oil, (d) co-processing and (e) industrial composting;*
v. *Manufacturers and importers of plastic raw material;*
vi. *Manufacturers of items made from compostable plastics or biodegradable plastics."*

NOTARY PUBLIC R.L. Chaudhary N.C.T. of Delhi Regd. No. 1513 GOVT. OF INDIA

for filing response in the matter. The para no. 2 of the OA No. 993/2024 dated 31.07.2024 read as follows:

> *"2. The news item relates to the large scale evasion of the plastic waste disposal norms under the Extended Producer Responsibility (EPR) System in Tamil Nadu. As per the news item, more than 30% of plastic waste generating firms have evaded the system. The authorities are unaware as to where the plastic waste gets disposed of or dumped. The article highlights that in February 2022, the Union Government mandated that all plastic waste generators register with the EPR portal under the Central Pollution Control Board (CPCB). As of July 2024, 30% of the total 1,095 plastic waste generators in Tamil Nadu have avoided this requirement, failing to declare the quantity and type of plastic they generate. Furthermore, as many as 323 plastic waste generators, including producers and brand owners, are yet to register. This lack of compliance means there are no records of plastics being recycled or properly disposed of. Unregistered companies may dump plastics in open spaces, landfills and water bodies or engage with informal recyclers who violate legal and environmental norms. The news item further alleges that the Tamil Nadu Pollution Control Board had instructed all plastic waste generators to register on the EPR portal by May 31, 2024, or face penalties, including environmental compensation. However, no penalties have been imposed yet. The article also claims that The EPR portal, designed to help waste generators match with recyclers, is not free of flaws. "Waste generators can collect the same amount and type of waste they generate from anywhere for recycling. They may supply waste to villages but collect*

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CPCB has developed the Centralized EPR Portal for Plastic Packaging "eprplastic.cpcb.gov.in" in accordance with provisions of the notified EPR Guideline. Producers, Importer and Brand Owners (PIBOs) and (Plastic Waste Processors (PWPs) are required to register on the EPR Portal, as per provisions of EPR Guidelines. Online registration application filed by PIBOs is transferred to the concerned SPCBs / PCCs on the EPR Portal, in case the PIBOs are operating in one or two States - for further processing while the remaining applications are processed by CPCB. Further, all PWPs have to get registered with SPCBs / PCCs on the EPR portal to comply with provisions under PWM Rules, 2016. Online Application filed by PWPs gets transferred to the concerned SPCBs / PCCs for further processing.

2.2 Provision for fulfilment of EPR Certificate Generation and fulfilment of EPR obligations & Annual Return filing by PIBOs

As per clause 10.6 of the EPR Guidelines, *"The Producers, Importers & Brand-Owners shall file annual returns on the plastic packaging waste collected and processed towards fulfilling obligations under Extended Producer Responsibility with the Central Pollution Control Board or concerned State Pollution Control Board or Pollution Control Committee as per pro forma prescribed by Central Pollution Control Board by the 30th June of the next financial year. Information on the reuse and/or recycled content used for packaging purposes will also be provided. The details of the registered recyclers from whom the recycled plastic has been procured will also be provided."*

As per the clause 11.5 of the EPR Guidelines, *"Only plastic waste processors registered under Plastic Waste Management Rules, 2016, as amended, shall provide certificates for plastic waste processing. The certificate provided by only*

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registered plastic waste processors shall be considered for fulfilment of Extended Producer Responsibility obligations by Producers, Importers & Brand-Owners."

Registered PIBOs are required to fulfil EPR target corresponding to the quantity of plastic packaging introduced by them in the market. The PWPs can generate EPR Certificates corresponding to the plastic waste processed by them. The PIBOs are required to procure EPR Certificates from the PWPs corresponding to their EPR target to fulfil their EPR obligations. They are further required to file their Annual Returns on the EPR Portal providing details related to fulfilment of their EPR obligations. Provisions for registration, generation and transfer of EPR certificates and filing of Annual Returns have been made on the EPR portal developed by CPCB.

2.3 Provision for Audit of registered entities

As per Clause 12 (4) of the EPR Guidelines, *"Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action."*

As per Clause 13 (1) of the EPR Guidelines, *"The concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers &*

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Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016."

2.4 Provision for Environmental Compensation

As per Clause 9 (2) of the EPR Guidelines, *"Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required."*

As per Clause 9 (3) of the EPR Guidelines, *"The Environment Compensation, as applicable, shall be levied by Central Pollution Control Board on the Producers, Importers & Brand-Owners operating in more than two states with respect to non-fulfilment of their Extended Producer Responsibility targets, responsibilities and obligations in these guidelines."*

As per Clause 9 (4) of the EPR Guidelines, "The Environment Compensation, as applicable, shall be levied by respective State Pollution Control Board on the Producers, Importers & Brand-Owners operating in their jurisdiction (for Producers, Importers & Brand-Owners not operating in more than two states/Union Territory's), Plastic Waste Processors which includes recyclers and

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other waste processors – waste to energy, waste to oil, co-processors, with respect to non-fulfilment of their Extended Producer Responsibility targets or responsibilities and obligations set out under these guidelines. In case, the State Pollution Control Board or Pollution Control Committee does not take action in reasonable time, the Central Pollution Control Board shall issue directions to the State Pollution Control Board /Pollution Control Committee."

3.0 Status of EPR implementation

3.1 Registration status of PIBOs on EPR Portal

As on 12.12.2024, total 44,886 no. of PIBOs have been registered on the EPR portal, out of which 20,860 no. of registrations have been granted by concerned SPCBs and the remaining 24,026 by CPCB. Details of registration of PIBOs on the EPR portal are given below:

S. No.	PIBOs	Registration Issued by SPCBs/PCCs	Registration Issued by CPCB	Total
1	**Producer**	4,715	19	4,734
2	**Importer**	15,254	21,969	37,223
3	**Brand owner**	891	2,038	2,929
	Total	**20,860**	**24,026**	**44,886**

3.2 Registration status of PIBOs in Tamil Nadu state

The status of registration in the state of Tamil Nadu is as follows:

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S. No	Category	Registration Issued	Total Received
1	Brand Owner	79	96
2	Producer	65	208
3	Importer	757	808
	Grand Total	901	1,112

3.3 Registration of PWPs & Status of EPR Certificate Generation and Transfer

Registration of 2,629 nos. of PWPs has been granted by concerned SPCBs/PCCs on the EPR portal. All registered PWPs are required to declare their plastic waste processing capacity, along with supporting documents, while applying for registration on the EPR portal. Physical verification is carried out by concerned SPCBs/PCCs. Only after successful physical verification by concerned SPCBs/PCCs, registered PWPs can generate EPR certificates for the plastic packaging waste processed by them.

Total 103 lacs Tons of EPR certificates have been generated for the plastic packaging processed by the registered PWPs as on date 12.12.2024, out of which 84.54 lacs tons of EPR certificates have been transferred on the EPR portal.

S. No.	Registration Issued	Processing Capacity (Lac TPA)	EPR certificates generated (Lac Tonnes)	EPR certificates transferred (Lac Tonnes)

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1	2629	260.2	103.0 Lacs	84.54 lacs

3.4 Annual Return Filing and fulfilment of EPR obligation by PIBOs

The annual return filing of registered PIBOs has been closed for FY 22-23 on September 01, 2024 and for FY 23-24 on November 30, 2024, respectively. The status of AR filing and EPR target fulfilment is provided below:

Financial Years (FYs)	Eligible Entities No.	AR filed No.	EPR Target (Lac T)	EPR target Fulfilled (Lac T)
2022-23	12,602	9,347	28.50	24.12
2023-24	37,478	17,246	34.46	19.78

4.0 Action taken by CPCB in OA No. 926/2024

Following actions have been taken by CPCB to ensure compliance of Plastic Waste Management Rules, 2016, as amended from time to time:

a. CPCB has prepared Guidance manual for providing assistance to PIBOs and PWPs for registration on the EPR portal for plastic packaging. (**Annexure - II**).

b. CPCB has issued several communications including:

iii. Letter dated 24.03.2023 issued to Central Board of Indirect Taxes and Customs not to clear import consignments of plastic packaging / commodities with plastic packaging unless the importer is registered on the CPCB Plastic portal (**Annexure - III**).

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iv. Directions to plastic raw material manufacturers dated 13.12.2022 to not to supply plastic raw material to Producers if they are not registered on the EPR Portal (**Annexure - IV**).

v. Notice to Producers not to supply plastic packaging to unregistered brand owners to ensure registration of all such entities which are introducing / processing plastic packaging waste. on centralized EPR portal in compliance of the PWM Rules, 2016 (**Annexure - V**)

vi. Notices dated 13.05.2024 and 25.06.2024, respectively, for unregistered PIBOs/PWPs to submit complete application for registration till June 30, 2024 on the EPR portal (**Annexure - VI**).

vii. Directions dated 14.03.2024 to all concerned SPCBs/PCCs to issue public notices for the registration of PIBOs and PWPs on their websites and publish the aforesaid notice in regional newspaper in English as well as local language (**Annexure - VII**).

viii. Letter to Central Board of Indirect Taxes and Customs dated 13.05.2024 to ensure verification of submission of application on EPR portal (as applicable) at the time of clearing of consignments of importers of plastic packaging. The copy of the same is attached here as **Annexure - VIII**

c.In the matter of CWP No. 2369 of 2018, titled *'Suleman and others vs. Union of India'*, CPCB issued letter dated 06.03.2024 to Directorate of Industries of all states/UTs to ensure that all such entities which are introducing / processing plastic packaging waste to register themselves on

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the centralized EPR portal. The copy of the letter issued by CPCB is placed at **Annexure - IX**.

d. Show Cause Notice (SCN) dated 19.08.2024 has been issued to PIBOs under Section 5 of the Environment (Protection) Act, 1986 for fulfilling EPR obligations and filling Annual Return for the financial year 2022-23. The copy of the SCN is attached here as **Annexure - X**.

e. Show Cause Notice (SCN) dated 25.11.2024 has been issued to PIBOs under Section 5 of the Environment (Protection) Act, 1986 for fulfilling EPR obligations and filling Annual Return for the financial year 2023-24. The copy of the SCN is attached here as **Annexure - XI**.

f. It may also be noted that prior to the implementation of EPR guidelines in 2022, only 300 PIBOs were registered with CPCB and post implementation of EPR Guidelines 2022, the no. of registrations has increased to 44,886 PIBOs which is approximately 150 times the no. of PIBOs registered with CPCB prior to implementation of EPR Guidelines.

4.0 Action taken by CPCB in in OA No. 993/2024

Following actions have been taken by CPCB to ensure compliance of Plastic Waste Management Rules, 2016, as amended from time to time:

a. CPCB has prepared Guidance manual detailing the mechanism of generation of EPR certificates (Chapter III of guidance manual attached at Annexure II) corresponding to the plastic packaging waste processed by registered PWPs.

b. CPCB has prepared 'Guidelines for assessment of Environmental Compensation (EC) to be levied for violation of plastic waste management rules, 2016' in line with the clause 9.2 of the EPR guidelines. The guidelines

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have been revised in August, 2024 w.r.t category wise EC charges to be levied upon defaulting units. The copy of revised EC guidelines is attached here as **Annexure – XII.**

c. CPCB had issued directions dated 21.12.2022 wherein PWPs have been mandated to upload GST e-Invoices for transactions (sale/purchase) for the purpose of generation of EPR certificates on the EPR portal. The copy of the same is attached here as **Annexure – XIII**.

d. CPCB conducted random audits of Plastic Waste Processors (PWPs) during the Aug-Sept, 2023 in accordance with the clause 12.4 of EPR guidelines. These units are registered with the concerned SPCBs/PCCs of Gujarat, Maharashtra, and Karnataka. Physical verification of the PWPs had been approved by the concerned SPCBs/PCCs.

e. Irregularities were observed w.r.t implementation of PWM Rules during the audit of PWPs. In view of the observations, CPCB had issued directions dated 26.10.2023 to SPCBs of Gujarat, Maharashtra, and Karnataka, to levy Environmental compensation (EC) corresponding to the quantum of EPR certificates generated not in conformity with the stipulated requirements as per CPCB's Guidance manual and also to take necessary action as per applicable law against the violating PWPs. Copy of directions issued to concerned SPCBs is attached as **Annexure - XIV**. Action taken report including revocation of Consent and levying of Environmental compensation has been submitted by the three concerned SPCBs, and is provided here as **Annexure - XV**.

f. CPCB further issued directions to SPCBs/PCCs dated 20.11.2023 to re-check processing facilities of Registered PWPs in their state & regularly monitor EPR Certificate generation process of the Registered PWPs to ensure that EPR Certificates generated by PWPs are in accordance with requirements

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prescribed in CPCB guidance manual registered on the ERP portal. It is to be noted that provision for direct access to PWP Dashboard to monitor EPR Certificate generation process of PWP has been provided to the concerned SPCB/PCC. The SPCBs/PCCs were directed to take following actions including:

"To take the following actions against the defaulting PWPs, if any:

i. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

ii. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

iii. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding*

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these units should act as a deterrent for other Units in committing such violations.

To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non- complying Unit."

Copy of directions issued to concerned SPCBs is attached as **Annexure – XVI**.

g. CPCB has additionally completed Audit of ~140 PWPs in the last six months in accordance with Clause 12.4 of the EPR Guidelines.

h. CPCB issued letter dated 02.08.2024 to SPCBs/PCCs to conduct audit of such registered PWPs who have generated EPR certificates. The copy of the same is attached here as **Annexure - XVII**.

i. CPCB issued directions dated 12.11.2024 to SPCBs/PCCs to conduct audit as per the PWPs assigned in the CPCBs letter dated 02.08.2024 and submit the audit reports. The copy of the same is attached here as **Annexure-XVIII**.

j. Empanelment of third party Auditors for PWP Audit is under progress.

k. Further, strengthening of EPR Certificate generation process on the EPR Plastic is in progress at CPCB.

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5. That, in light of the above submission, it is respectfully submitted that the Answering respondent herein i.e. CPCB, shall abide by any order(s) or direction(s) passed by this Hon'ble tribunal in the instant OA and render justice.

Divya Sinha

Scientist 'F'

Central Pollution Control Board

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दिव्या सिन्हा / Divya Sinha
वैज्ञानिक 'एफ' / Scientist 'F'
केंद्रीय प्रदूषण नियंत्रण बोर्ड
Central Pollution Control Board
(पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार)
(M/o Environment, Forest & Climate Change, Govt. of India)
परिवेश भवन, पूर्वी अर्जुन नगर, दिल्ली-110032
Parivesh Bhawan, East Arjun Nagar, Delhi-110032

BEFORE THE NATIONAL GREEN TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
OA No. 993/2024
AND
OA No. 926/2024

IN THE MATTER OF:

News Item titled "PACKAGE Where has the plastic waste disappeared" appearing in The Times of India dated 30.07.2024.

And

News Item titled "6 lakh fake pollution - trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024.

AFFIDAVIT

I, Divya Sinha, working as Scientist 'F' in Central Pollution Control Board, Parivesh Bhawan, East Arjun Nagar, Delhi, the Respondent No. 6, in the above matter, do hereby solemnly affirm, declare on oath and state as under: -

1. That I, the deponent herein is the authorized representative to represent the Respondent CPCB in the present case, and as such, I am well conversant with the facts and circumstances of the present case on the basis of the information derived from the official records, and hence, I am competent to verify, sign and swear this affidavit on behalf of the Respondent CPCB.
2. That the accompanying reply may be read part and parcel of the present affidavit.
3. That the accompanying reply has been drafted and filed under my instructions and authority the contents thereof are true and correct on the basis of the records maintained during ordinary course of business of CPCB and available records and documents and the contents of the same are read over and explained to me and are not repeated herein for the sake of brevity.

DEPONENT

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दिव्या सिन्हा / Divya Sinha
वैज्ञानिक 'एफ' / Scientist 'F'
केंद्रीय प्रदूषण नियंत्रण बोर्ड
Central Pollution Control Board
(पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार)
(MoEnvironment, Forest & Climate Change, Govt. of India)
परिवेश भवन, पूर्वी अर्जुन नगर, दिल्ली-110032
Parivesh Bhawan, East Arjun Nagar, Delhi-110032

VERIFICATION

Verified at Delhi on this day of 13 DEC 2024 2024 that the contents of the above reply are correct and true on the basis of the record of the cases as mentioned in the day to day affairs of the CPCB. Nothing has been concealed therefrom or mis-stated.

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DEPONENT

दिव्या सिन्हा / Divya Sinha
वैज्ञानिक 'एफ' / Scientist 'F'
केंद्रीय प्रदूषण नियंत्रण बोर्ड
Central Pollution Control Board
(पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार)
(M/o Environment, Forest & Climate Change, Govt. of India)
परिवेश भवन, पूर्वी अर्जुन नगर, दिल्ली-110032
Parivesh Bhawan, East Arjun Nagar, Delhi-110032

ATTESTED
NOTARY PUBLIC
GOVT. OF INDIA
13 DEC 2024

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय भारत सरकार
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE GOVT. OF INDIA

File No: CP-20/33/2021-UPC-II-HO-CPCB-HO Dated: 21-12-2022

To,

All PIBOs/PWPs

Sub: Directions under Section 5 of the EPA, 1986 regarding provision of GST invoice of transactions related to plastic packaging by Producers / Importers/ Brand owners (PIBOs) and Plastic Waste Processors (PWPs)

1. Whereas, Guidelines on Extended Producer Responsibility (hereinafter "EPR Guidelines") for Plastic Packaging were notified by MoEF&CC on February 16, 2022 in Schedule — II of 4th amendment of Plastic Waste Management Rules, 2016.

   1.1. Section 4 of the EPR Guidelines provides that, "The following entities shall be covered under the Extended Producer Responsibility obligations and provisions of these guidelines namely: - (i) Producer (P) of plastic packaging; (ii) Importer (I) of all imported plastic packaging and/ or plastic packaging of imported products; (iii) Brand Owners (BO) including online platforms/marketplaces and supermarkets/retail chains other than those, which are micro and small enterprises as per the criteria of Ministry of Micro, Small and Medium Enterprises, Government of India.; and (iv) Plastic Waste Processors".

   1.2. Section 6.1(a) of the EPR Guidelines provides that, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely: - (i) Producer (P); (ii) Importer (I); (iii) Brand owner (BO); (iv) Plastic Waste Processor (PWP) engaged in (a) recycling, (b) waste to energy, (c) waste to oil, and (iv)industrial composting".

   1.3. As per Section 6.6 of the EPR Guidelines while registering, the entities shall have to provide PAN Number, GST Number, CIN Number of the company and Aadhar Number and PAN Number of authorized person or representative and any other necessary information as required.

   1.4. Section 7 of the EPR Guidelines provides further details for calculations of Extended Producer Responsibility (EPR) Targets to be fulfilled by the Registered PIBOs.

   1.5. Section 10.3 of the EPR Guidelines, Brand Owner covered under clause 4 (iii) shall provide details of plastic packaging purchased from Producers and/or Importers covered under clause 4 (i) and 4 (ii) separately. The quantities attributed to each Producer and Importer covered under clause 4 (i) and 4 (ii) obligated upon Brand Owner shall be deducted from the obligation of Producers and Importers. The record of such purchase

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including category—wise quantity purchased, shall be maintained separately by Brand Owner; and

1.6. Section 10.4 of the EPR Guidelines **provides that** "The Producers and Importers covered under clauses 4 (i) and 4 (ii) will maintain the record of the quantity of plastic packaging material made available to Brand Owner covered under clause 4(iii). The record of such sale including category-wise quantity sold, will be maintained separately by Producers and Importers. In case such records are not maintained, they will have to fulfil the complete Extended Producer Responsibility obligation. The online platform shall cross—check the declaration of transactions among Producers, Importers & Brand—Owners.

1.7. As per section 11.1 of the EPR Guidelines, "All plastic waste processors shall have to register with concerned State Pollution Control Board or Pollution Control Committee in accordance with provision 13(3) of Plastic Waste Management Rules, 2016 on the centralized portal developed by **Central Pollution Control Board. Central Pollution Control Board shall lay down uniform procedure for registration within three months of the publication of these guidelines.**

1.8. Section 11.5 of the EPR Guidelines, "Registered plastic waste processors registered under Plastic Waste Management Rules, 2016, as amended, shall provide certificates for plastic waste processing. The certificate provided by only registered plastic waste processors shall be considered for fulfilment of Extended Producer Responsibility obligations".

1.9. Section 11.6 of the EPR Guidelines provides that, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. **The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise.**

1.10. **Section 11.7 of the** EPR Guidelines **provides that**, The certificate for plastic packaging waste provided by registered plastic waste processors shall be in the name of registered Producers, Importers & Brand—Owners or Local authorities, as applicable, based upon agreed modalities. **Central Pollution Control Board will develop mechanism for issuance of such certificate on the centralized portal.**

1.11. Section 12.1 of the EPR Guidelines, **Central Pollution Control Plastic Board shall prescribe the standard operating procedure for registration of Producers, Importers & Brand-Owners under Waste Management Rules, 2016;** and

2. In view of the above mentioned provisions of EPR Guidelines, it is observed that verified details of all plastic waste/ packaging transactions between PIBOs & PWPs are required for fool proof method of calculation of EPR Target of PIBOs, cross checking of transactions between PIBOs as well as generation of EPR

Certificates by PWPs (Recycling& EOL) and PIBOs (Use of Recycled Plastic & Reuse (Cat I packaging)).

3. As per Section 9 of the EPR Guidelines, Environment Compensation (EC), as applicable shall be levied by CPCB/SPCB/PCC on PIBOs for the non-fulfilment of their EPR targets, responsibilities and obligations in these guidelines in accordance with EC Guidelines framed by CPCB. EC, @ Rs.5000/— per ton is to be levied for shortfall in EPR target on defaulting PIBOs, as per EC Guidelines framed by CPCB.

4. It is observed that non-fulfilment of EPR Targets by PIBOs not only have huge financial implications but also have severe adverse environmental impact.

5. GST invoice provides verified details of all transactions (sales/purchase) including that related to plastic waste /packaging transactions by PIBOs/PWPs and Section 10.3 & 10.4 of the EPR Guidelines mandate PIBOs to provide details of sales & procurement of plastic packaging. Further, GST details are to be incorporated in the Certificates generated by PWPs and accordance with Section 11.7 of the Guidelines.

6. As per the EPR Guidelines, CPCB has developed the Centralized portal for registration of Producers, Importer and Brand—owners (PIBOs) & Plastic Waste Processors (PWPs). The portal is available at https://cpcbeprplastic.in/

7. The EPR portal has provision for cross validation of transactions between PIBOs/PWPs as well as auto—generation of EPR target of successive years based on real time capture of procurement / sales of plastic packaging of preceding years.

8. The EPR Portal has provision for generation of EPR Certificates based on the actual sales figures of PWPs /PIBOs (as applicable). The portal also has provision of transfer of certificates between PWPs/PIBOs (as applicable).

9. The Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016 (hereinafter "PWM Rules"), in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016.

10. In the light of the provisions mentioned in above paragraphs and in continuation of the provisions made under PWIVI Rules, 2016 and in exercise of powers vested under Section 5 of the Environment (Protection) Act, 1986 to the Chairman CPCB, all PIBOs and PWPs are hereby directed to upload GST E-invoice details of all transactions (sales /purchase) related to plastic packaging and plastic waste, as per requirement, on the centralized EPR Portal for ensuring compliance of the provisions as contained in the Guidelines on Extended Producer Responsibility for Plastic Packaging which have been notified by MoEF&CC on February 16, 2022 in Schedule — II of 4th amendment of Plastic Waste Management Rules, 2016.

11. All concerned are hereby directed to take immediate necessary action for the compliance of aforesaid directions, failing which action shall be initiated against the PIBOs/PWPs, which are found in non-compliance of the provisions of aforesaid Directions.

12. This circular shall come into force with immediate effect.

(Tanmay Kumar)
Chairman
CPCB

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय भारत सरकार
MINISTRY OF ENVIRONMENT FOREST & CLIMATE CHANGE GOVT OF INDIA

F.No. CP-20/80/2021-UPC-II-HO-CPCB-HO Part(1) 26.10.2023

To,

The Chairman
Gujarat Pollution Control Board
Paryavan Bhavan, Sector 10- A
Gandhinagar – 382 010

Sub: Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule – II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Plastic Waste Management Rules, 2016 was amended and notified by Ministry of Environment, Forest & Climate Change (MoEF&CC) on 16 February, 2022 to insert Schedule – II, *i.e.,* Guidelines on Extended Producer Responsibility for Plastic Packaging (hereinafter referred as "EPR Guidelines"); and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "*The following entities shall register on the centralized portal developed by Central Pollution Control Board namely: - (i) Producer (P); (ii) Importer (I); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) waste to energy, (c) waste to oil, and (iv) industrial composting;* and

WHEREAS, as per Section 11.1 of the EPR Guidelines, "*All plastic waste processors shall have to register with concerned State Pollution Control Board or Pollution Control Committee in accordance with provisions of 13(3) of Plastic Waste Management Rules, 2016 on the centralized portal developed by Central Pollution Control Board. Central Pollution Control Board shall lay down uniform procedure for registration within three months of the publication of these guidelines"* and

WHEREAS, CPCB developed the Standard Operating Procedure (SOP) for registration of PWPs on March 15, 2023 and uploaded the same on CPCB website in accordance with EPR guidelines; and

WHEREAS, as per Section 11.2 of EPR Guidelines, "*The Plastic waste processors shall submit annual returns after end of every financial year by 30th April of the next financial year on the quantity of plastic waste processed category-wise as per prescribed pro forma on the centralized portal developed by Central Pollution Control Board; and*

WHEREAS, as per Section 11.5 of the EPR Guidelines, "*Only plastic waste processors registered under Plastic Waste Management Rules, 2016, as amended, shall provide certificates for plastic waste processing, except in case of use of plastic waste in road construction. In case where plastic waste is used in road construction the Producers,*

Importers & Brand-Owners shall provide a self-declaration certificate in pro forma developed by Central Pollution Control Board. The certificate provided by only registered plastic waste processors shall be considered for fulfilment of Extended Producer Responsibility obligations by Producers, Importers & Brand-Owners; and

WHEREAS, as per Section 11.7 of the EPR Guidelines, "*The certificate for plastic packaging waste provided by registered plastic waste processors shall be in the name of registered Producers, Importers & Brand-Owners or Local authorities, as applicable, based upon agreed modalities. Central Pollution Control Board will develop mechanism for issuance of such certificate on the centralized portal* "; and

WHEREAS, as per the EPR Guidelines, CPCB has developed the Centralized portal for registration of Producers, Importers and Brand-owners (PIBOs) & Plastic Waste Processors (PWPs) that has been formally launched on April 05, 2022; and

WHEREAS, CPCB has developed the mechanism for Generation & Transfer of EPR Certificates by PWPs (as given in the Guidance Manual developed by CPCB) on the EPR Portal and the corresponding online module of the EPR Portal was launched on November 19, 2022; and

WHEREAS, Registration of PWPs by SPCBs/PCCs is on the basis of information provided online by PWPs on the EPR Portal which includes details of plant and machinery (processing capacity, production capacity, power rating, etc.), geotagged photograph of the plant & machinery, raw material, production and sales section of the Units, short video of the Unit etc.; and

WHEREAS, as per clause 4(iv) of SOP "*Physical Audit of the PWP to be completed by SPCB/PCC within 30 days of grant of Registration. The PWP shall be able to issue certificates to PIBOs post conduction of Audit and validation of its facilities by the SPCB/PCC*"; and

WHEREAS, in accordance with aforesaid clause of SOP, upon grant of registration to PWP, SPCB/PCC are required to physically verify details of plant and machinery (processing capacity, production capacity, power rating etc.), geotagged photograph of the plant & machinery, raw material, production and sales section of the Units, short video of the Unit etc. as per the checklist provided on EPR portal for the purpose; and

WHEREAS, CPCB has developed the Guidance manual for operating Centralized EPR Portal which includes details of procedure for Registration of PIBOs/PWPs, Generation & Transfer of EPR certificates etc., which was made available on EPR portal. Several training sessions/meetings were also conducted with SPCBs/PCCs/Industrial Associations/PWPs and other stakeholders in which inspection requirements/procedures for grant of approval of physical verification of PWPs to be followed by SPCBs/PCCs were covered. SPCBs/PCCs were required to upload approval status of Physical verification of PWPs on the EPR portal following these procedures; and

WHEREAS, CPCB vide directions dated 10.03.2023 and 04.07.2023 reiterated that all SPCBs/PCCs to complete physical verification of all registered PWPs in their jurisdiction within the stipulated time frame to enable the PWPs to generate EPR certificates within the timelines stipulated in EPR guidelines; and

WHEREAS, CPCB vide directions dated 21.12.2022 had directed all PWPs to upload GST E-invoice of all transactions (sales/ purchase) related to processing of plastic packaging & plastic waste on the EPR Portal; and

WHEREAS, viewing rights of the PWP dashboard have been provided to the officials of SPCBs/PCCs to monitor the PWP operations including procurement, production, sale and Certificate generation & transfer by PWP Units registered in their jurisdiction and the same was communicated during the training sessions for SPCBs/PCCs conducted by CPCB for the purpose; and

WHEREAS, Section 12.4 of the EPR Guidelines provides that "*Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action*"; and

WHEREAS, random sample audit of M/s. Asha Recyclean India Private Ltd., Vadodara (plastic waste recycler) was conducted by CPCB on September 01, 2023 in accordance with Clause 12.4 of the EPR Guidelines; and

WHEREAS, M/s Asha Recyclean India Private Ltd was registered with Gujarat SPCB on 23.09.2023 followed by physical verification of the Unit and uploading approval thereto by GPCB on 27.06.2023 on the EPR portal; and

WHEREAS the following observations were made by the CPCB officials during aforesaid audit:

a. The plastic waste processing capacity of the Unit is 12000 Tonnes per Annum (TPA), as registered by Gujarat Pollution Control Board (GPCB) and CTO/CTE issued. The plant processing capacity as per the plant machinery and process flow diagram given in the application form is 500 TPA. The audit team found plant machinery corresponding to 500 TPA installed and commissioned in the Unit. Further the audit team found processing capacity of plant machinery to be 518 TPA (considering the plant is operated for 24 hrs for 300 days) instead of 12000TPA as per the trial run conducted by the Unit during which the plant was run at full capacity. The plant machinery corresponding to the balance registered capacity of 11418TPA was neither declared on the EPR portal nor found to be installed and commissioned in the Unit by the Audit team.
b. The Unit has generated EPR Certificates of the order of 12000 Tonnes and transferred EPR Certificates of 11400 value to Producers/Importers/Brand Owners (PIBOs). Quantities mentioned in the invoices uploaded on EPR Portal by the Unit are fallacious & very high as compared to the declared production capacity since the plant operations had not yet commenced. As per the information on the EPR Portal, invoices were verified and it has been observed that all verified invoices have been generated for Services provided towards collection and recycling and not for the requisite actual sales of recycled plastic.
c. No relevant information as stated below were made available to verify processing of 12000 Tonnes of plastic waste and sale of corresponding quantity of finished product, by the Unit to the audit team:

i. Procurement of Plastic waste (Procurement invoices, Supplier details, etc.)
ii. Electricity consumption (Electricity bill)
iii. Procurement of additives required for processing plastic waste
iv. Sale of recycled plastic (GST Statement, Sales invoices, etc.)

d. Only 8 workers were available in the Unit as against 30 reported in the application form. It was further observed that as per the records in voucher outward register maintained by the Security personnel, only 310.78 T of the product has been dispatched to various parties during the period January- August 2023.

In view of the above, it is observed that EPR Certificates of the value of 11,482 tonnes have been generated by the Unit in excess of its actual processing capacity and the Unit neither has processing capacity for the said quantity nor relevant prescribed supporting documents/information. The Unit has obtained registration and generated the said EPR certificates of 11,482 Tonnes without any actual processing of plastic waste at the Unit and by submitting false documents/information, which is in gross violation of provisions of EPR Guidelines as notified under Schedule II of the PWM Rules by MoEFCC, CPCB's Guidance manual for operating Centralized EPR Portal and other directions/communications issued by CPCB from time to time in this regards. The process of generation of EPR Certificates by the Unit was also not monitored by GPCB, despite being the enforcing agency notified under the PWM Rules and having provision of viewing the PWP dashboard on the EPR portal.

WHEREAS, as per Section 11.4 of the EPR Guidelines "*In case, at any stage it is found that the information provided by the plastic waste processor is false, the plastic waste processor shall be debarred by State Pollution Control Board, as per procedure laid down by Central Pollution Control Board, from operating under the Extended Producer Responsibility framework for a period of one year*"; and

WHEREAS, as per Section 11.6 of the EPR Guidelines "*The pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise*"; and

WHEREAS, as per Section 13.1 of the EPR Guidelines "*The concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016*"; and

WHEREAS, as per Rule 18 of PWM Rules " *The Environmental Compensation shall be levied based upon polluter pays principle, on persons who are not complying with the provisions of these rules, as per guidelines notified by the Central Pollution Control Board*"; and

WHEREAS, as per the EC Regime framed by CPCB in 2022, Environmental Compensation is to be levied on PWP @ Rs. 5000/- per ton of plastic waste misreported for quantity of plastic procured and EPR certificate generated after following due legal procedure"; and

NOW, THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, following directions are issued for compliance:

1. To conduct detailed enquiry as to how physical verification of the Unit M/s. Asha Recyclean Ltd was approved by GSPCB on the EPR portal, in view of the gross violations observed by the Audit team, as above, and also as to why the process of generation of EPR Certificates was not monitored by GSPCB.

2. To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (1) above

3. To immediately take the following actions against the afore-mentioned PWP Unit Namely M/s. Asha Recyclean India Private Ltd (Reg. No.: PR-23-GUJ-09-AAUCA2923P-22)

    i. To suspend the consent/authorization/registration issued to the Unit with immediate effect and issue show cause notice for debarring the Unit from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for the revocation of the consent/authorization/registration issued to the Unit;
    ii. To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the GPCB for the purpose.
    iii. To take necessary action against every Unit as per applicable law as the Units have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by GPCB regarding these units should act as a deterrent for other Units in committing such violations.

4. To take immediate necessary actions to improve upon the system of grant of registration within GPCB, monitoring and enforcement thereto ensuring compliance of the Plastic Waste Management Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:
    i. Inspection of all processing facilities of Registered PWPs in your jurisdiction within a fortnight from the issue of these Directions and to confirm that the Processing capacity as per the Registration granted to units is in conformity with the actual facilities provided in each Unit. All other information provided in the online application form are also to be revalidated by GPCB.

ii. Regular monitoring of EPR Certificate generation process of the Registered PWPs to ensure that EPR Certificates generated by PWPs are in accordance with requirements prescribed in the CPCB guidance manual including uploading of GST E-invoice corresponding to the sales of finished products on the EPR Portal.

5. To take all necessary steps to ensure that every Unit henceforth complies with all conditions including generating GST E-invoice for all sales of finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.

You are, hereby, directed to take necessary action immediately for ensuring compliance of the aforesaid directions and submit action taken report to this office within 10 days from the date of issuance of this direction.

26/10/23

(Tanmay Kumar)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय भारत सरकार
MINISTRY OF ENVIRONMENT FOREST & CLIMATE CHANGE GOVT OF INDIA

F.No.CP-20/80/2021-UPC-II-HO-CPCB-HO Part(1) 26.10.2023

To,

The Chairman
Karnataka State Pollution Control Board
Parisara Bhavana, No.49,
Church Street, Bengaluru - 560001

Sub: Directions under Section 5 of the EPA, 1986, regarding compliance of various provisions under Schedule – II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Plastic Waste Management Rules, 2016 was amended and notified by Ministry of Environment, Forest & Climate Change (MoEF&CC) on 16 February, 2022 to insert Schedule – II, *i.e.,* Guidelines on Extended Producer Responsibility for Plastic Packaging (hereinafter referred as "EPR Guidelines"); and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "*The following entities shall register on the centralized portal developed by Central Pollution Control Board namely: - (i) Producer (P); (ii) Importer (I); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) waste to energy, (c) waste to oil, and (iv) industrial composting*"; and

WHEREAS, as per Section 11.1 of the EPR Guidelines, "*All plastic waste processors shall have to register with concerned State Pollution Control Board or Pollution Control Committee in accordance with provisions of 13(3) of Plastic Waste Management Rules, 2016 on the centralized portal developed by Central Pollution Control Board. Central Pollution Control Board shall lay down uniform procedure for registration within three months of the publication of these guidelines*"; and

WHEREAS, CPCB developed the Standard Operating Procedure (SOP) for registration of PWPs on March 15, 2023 and uploaded the same on CPCB website in accordance with EPR guidelines; and

WHEREAS, as per Section 11.2 of EPR Guidelines, "*The Plastic waste processors shall submit annual returns after end of every financial year by 30th April of the next financial year on the quantity of plastic waste processed category-wise as per prescribed pro forma on the centralized portal developed by Central Pollution Control Board*"; *and*

WHEREAS, as per Section 11.5 of the EPR Guidelines, "*Only plastic waste processors registered under Plastic Waste Management Rules, 2016, as amended, shall provide certificates for plastic waste processing, except in case of use of plastic waste in road*

construction. In case where plastic waste is used in road construction the Producers, Importers & Brand-Owners shall provide a self-declaration certificate in pro forma developed by Central Pollution Control Board. The certificate provided by only registered plastic waste processors shall be considered for fulfilment of Extended Producer Responsibility obligations by Producers, Importers & Brand-Owners"; and

WHEREAS, as per Section 11.7 of the EPR Guidelines, "*The certificate for plastic packaging waste provided by registered plastic waste processors shall be in the name of registered Producers, Importers & Brand-Owners or Local authorities, as applicable, based upon agreed modalities. Central Pollution Control Board will develop mechanism for issuance of such certificate on the centralized portal "*; and

WHEREAS, as per the EPR Guidelines, CPCB has developed the Centralized portal for registration of Producers, Importers and Brand-owners (PIBOs) & Plastic Waste Processors (PWPs) that has been formally launched on April 05, 2022; and

WHEREAS, CPCB has developed the mechanism for Generation & Transfer of EPR Certificates (as given in the Guidance Manual developed by CPCB) by PWPs on the EPR Portal and the corresponding online module of the EPR Portal was launched on November 19, 2022; and

WHEREAS, Registration of PWPs by SPCBs/PCCs is on the basis of information provided online by PWPs on the EPR Portal which includes details of plant and machinery (processing capacity, production capacity, power rating, etc.), geotagged photograph of the plant & machinery, raw material, production and sales section of the Units, short video of the Unit etc.; and

WHEREAS, as per clause 4(iv) of SOP "*Physical Audit of the PWP to be completed by SPCB/PCC within 30 days of grant of Registration. The PWP shall be able to issue certificates to PIBOs post conduction of Audit and validation of its facilities by the SPCB/PCC*"; and

WHEREAS, in accordance with aforesaid clause of SOP, upon grant of registration to PWP, SPCB/PCC are required to physically verify details of plant and machinery (processing capacity, production capacity, power rating etc.), geotagged photograph of the plant & machinery, raw material, production and sales section of the Units, short video of the Unit etc. as per the checklist provided on EPR portal for the purpose; and

WHEREAS, CPCB has developed the Guidance manual for operating Centralized EPR Portal which includes details of procedure for Registration of PIBOs/PWPs, Generation & Transfer of EPR certificates etc., which was made available on EPR portal. Several training sessions/meetings were also conducted with SPCBs/PCCs/Industrial Associations/PWPs and other stakeholders in which inspection requirements/procedures for grant of approval of physical verification of PWPs to be followed by SPCBs/PCCs were covered. SPCBs/PCCs were required to upload approval status of Physical verification of PWPs on the EPR portal following these procedures; and

WHEREAS, CPCB vide directions dated 10.03.2023 and 04.07.2023 reiterated that all SPCBs/PCCs to complete physical verification of all registered PWPs in their jurisdiction within the stipulated time frame to enable the PWPs to generate EPR certificates within the timelines stipulated in EPR guidelines; and

WHEREAS, CPCB vide directions dated 21.12.2022 had directed all PWPs to upload GST E-invoice of all transactions (sales/ purchase) related to processing of plastic packaging & plastic waste on the EPR Portal; and

WHEREAS, viewing rights of the PWP dashboard have been provided to the officials of SPCBs/PCCs to monitor the PWP operations including procurement, production, sale and Certificate generation & transfer by PWP Units registered in their jurisdiction and the same was communicated during the training sessions for SPCBs/PCCs conducted by CPCB for the purpose; and

WHEREAS, Section 12.4 of the EPR Guidelines provides that "*Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action*"; and

WHEREAS, random sample audit of M/s Enviro Recyclean Pvt Ltd., Ram Nagar, Karnataka (plastic waste recycler) was conducted by CPCB on August 30, 2023 in accordance with Clause 12.4 of the EPR Guidelines; and

WHEREAS, M/s Enviro Recyclean Pvt Ltd, was registered with Karnataka State Pollution Control Board (KSPCB) on 25.04.2023 followed by physical verification of the Unit and uploading approval thereto by KSPCB on 29.03.2023 on the EPR portal; and

WHEREAS, the following observations were made by the CPCB officials during the aforesaid audit:

a. The plastic waste processing capacity of the Unit is 350000 Tonnes per Annum (TPA), as registered by Karnataka State Pollution Control Board (KSPCB) and Consent to Establish and Consent to Operate had been issued to the Unit. As per the Audit team observations, one double shredder machine (manual feeding to shredder), four washers (two washers in series), two driers, one agglomerator and one extruder machine were installed in the plant but the same were not in operation as Electricity and water connection had not been provided to the plant machinery; electrical and civil works were in progress during the Audit .The Unit could not perform/demonstrate trial run to assess the processing capacity, as per the CPCB Audit team directions. Further, the machinery placed in the plant is not in conformity with the plant machinery declared in the application form. The plant machinery corresponding to the registered capacity of 350000 TPA was not found to be installed/commissioned in the Unit by the Audit team.
b. The Unit has generated EPR Certificates of the order of 350000 Tonnes and transferred EPR Certificates of 348500 Tonnes value to Producers/Importers/Brand Owners (PIBOs). Quantities mentioned in the invoices uploaded on EPR Portal by the Unit are fallacious & very high as compared to the declared production capacity since the plant operations had not yet commenced. As per the information on the EPR Portal, all invoices have been generated for Services provided towards collection and recycling and not for the requisite actual sales of recycled plastic.

c. No relevant information as stated below were made available to verify processing of 350000 tonnes of plastic waste and sale of corresponding quantity of finished product, by the Unit to the audit team:
   i. Procurement of Plastic waste (Procurement invoices, Supplier details, etc.)
   ii. Procurement of additives required for processing plastic waste
   iii. Sale of recycled plastic (GST Statement, Sales invoices, etc.)
d. The geotagged photographs /video of the plant uploaded with the application are not in conformity with the actual observations during the Audit, indicating that fabricated photographs had been uploaded with the application. It is observed that the same was also not checked & verified during the Physical verification by SPCB.
e. The Consent to Establish (27.2.23) and Consent to Operate (7.3.23) have been granted in quick succession within a gap of seven days. It is not clear as to how the Unit, which is a large-scale Unit, was established within seven days' time. It was also observed that rental agreement of the Unit was signed only on 01.2.2023.
f. ETP of the plant was found to be under construction during the Audit, despite the fact that CTO has been granted to the Unit by KSPCB.
g. Only four workers were available in the Unit as against 74 reported in the application form

In view of the above, it is observed that EPR Certificates of the value of 3,50,000 Tonnes have been generated by the Unit whereas the Unit neither has processing capacity for the said quantity nor relevant prescribed supporting documents/information for the same. The Unit has obtained registration and generated the said EPR certificates of 3,50,000 Tonnes without any actual processing of plastic waste at the Unit and by submitting false documents/information, which is in gross violation of provisions of EPR Guidelines as notified under Schedule II of the PWM Rules by MoEFCC, CPCB's Guidance manual for operating Centralized EPR Portal and other directions/communications issued by CPCB from time to time in this regard. The process of generation of EPR Certificates by the Unit was also not monitored by KSPCB, despite being the enforcing agency notified under the PWM Rules and having provision of viewing the PWP dashboard on the EPR portal; and

WHEREAS, as per Section 11.4 of the EPR Guidelines "*In case, at any stage it is found that the information provided by the plastic waste processor is false, the plastic waste processor shall be debarred by State Pollution Control Board, as per procedure laid down by Central Pollution Control Board, from operating under the Extended Producer Responsibility framework for a period of one year*"; and

WHEREAS, as per Section 11.6 of the EPR Guidelines "*The pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise*"; and

WHEREAS, as per Section 13.1 of the EPR Guidelines "*The concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic*

audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016"; and

WHEREAS, as per Rule 18 of PWM Rules " *The Environmental Compensation shall be levied based upon polluter pays principle, on persons who are not complying with the provisions of these rules, as per guidelines notified by the Central Pollution Control Board*"; and

WHEREAS, as per the EC Regime framed by CPCB in 2022, Environmental Compensation is to be levied on PWP @ Rs. 5000/- per ton of plastic waste misreported for quantity of plastic procured and EPR certificate generated after following due legal procedure"; and

NOW, THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, following directions are issued for compliance:

1. To conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit M/s Enviro Recyclean Pvt Ltd was approved by KSPCB on the EPR portal, in view of the gross violations observed by the Audit team, as above, and also as to why the process of generation of EPR Certificates was not monitored by KSPCB.

2. To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (1) above.

3. To immediately take the following actions against the afore-mentioned PWP Unit namely M/s Enviro Recyclean Pvt Ltd (Reg. No.: PR-25-KAR-04-AAFCE9612E-23):
   i. To suspend the consent/authorization/registration issued to the Unit with immediate effect and issue show cause notice for debarring the Unit from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;
   ii. To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the KSPCB for the purpose.
   iii. To take necessary action against every Unit as per applicable law as the Units have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by KSPCB regarding these units should act as a deterrent for other Units in committing such violations.

4. To take immediate necessary actions to improve upon the system of grant of registration within KSPCB, monitoring and enforcement thereto ensuring compliance of the Plastic Waste Management Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:
   i. Inspection of all processing facilities of Registered PWPs in your jurisdiction within a fortnight from the issue of these Directions and to confirm that the Processing capacity as per the Registration granted to units is in conformity with the actual facilities provided in each Unit. All other information provided in the online application form are also to be revalidated by KSPCB.
   ii. Regular monitoring of EPR Certificate generation process of the Registered PWPs to ensure that EPR Certificates generated by PWPs are in accordance with requirements prescribed in the CPCB guidance manual including uploading of GST E-invoice corresponding to the sales of finished products on the EPR Portal.

5. To take all necessary steps to ensure that every Unit henceforth complies with all conditions including generating GST E-invoice for all sales of finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.

You are, hereby, directed to take necessary action immediately for ensuring compliance of the aforesaid directions and submit action taken report to this office within 10 days from the date of issuance of this direction.

26/10/23
(Tanmay Kumar)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय भारत सरकार
MINISTRY OF ENVIRONMENT FOREST & CLIMATE CHANGE GOVT OF INDIA

F.No. CP-20/80/2021-UPC-II-HO-CPCB-HO Part(1) 26.10.2023

To,

The Chairman
Maharashtra Pollution Control Board,
Kalpataru Point, 3rd and 4th floor,
Opp. PVR Theatre, Sion (E),
Mumbai - 400 022

Sub: Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule – II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Plastic Waste Management Rules, 2016 was amended and notified by Ministry of Environment, Forest & Climate Change (MoEF&CC) on 16 February, 2022 to insert Schedule – II, *i.e.,* Guidelines on Extended Producer Responsibility for Plastic Packaging (hereinafter referred as "EPR Guidelines"); and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "*The following entities shall register on the centralized portal developed by Central Pollution Control Board namely: - (i) Producer (P); (ii) Importer (I); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) waste to energy, (c) waste to oil, and (iv) industrial composting;* and

WHEREAS, as per Section 11.1 of the EPR Guidelines, "*All plastic waste processors shall have to register with concerned State Pollution Control Board or Pollution Control Committee in accordance with provisions of 13(3) of Plastic Waste Management Rules, 2016 on the centralized portal developed by Central Pollution Control Board. Central Pollution Control Board shall lay down uniform procedure for registration within three months of the publication of these guidelines"* and

WHEREAS, CPCB developed the Standard Operating Procedure (SOP) for registration of PWPs on March 15, 2023 and uploaded the same on CPCB website in accordance with EPR guidelines; and

WHEREAS, as per Section 11.2 of EPR Guidelines, "*The Plastic waste processors shall submit annual returns after end of every financial year by 30th April of the next financial year on the quantity of plastic waste processed category-wise as per prescribed pro forma on the centralized portal developed by Central Pollution Control Board; and.*

WHEREAS, as per Section 11.5 of the EPR Guidelines, "*Only plastic waste processors registered under Plastic Waste Management Rules, 2016, as amended, shall provide certificates for plastic waste processing, except in case of use of plastic waste in road*

construction. In case where plastic waste is used in road construction the Producers, Importers & Brand-Owners shall provide a self-declaration certificate in pro forma developed by Central Pollution Control Board. The certificate provided by only registered plastic waste processors shall be considered for fulfilment of Extended Producer Responsibility obligations by Producers, Importers & Brand-Owners; and

WHEREAS, as per Section 11.7 of the EPR Guidelines, "*The certificate for plastic packaging waste provided by registered plastic waste processors shall be in the name of registered Producers, Importers & Brand-Owners or Local authorities, as applicable, based upon agreed modalities. Central Pollution Control Board will develop mechanism for issuance of such certificate on the centralized portal* "; and

WHEREAS, as per the EPR Guidelines, CPCB has developed the Centralized portal for registration of Producers, Importers and Brand-owners (PIBOs) & Plastic Waste Processors (PWPs) that has been formally launched on April 05, 2022; and

WHEREAS, CPCB has developed the mechanism for Generation & Transfer of EPR Certificates by PWPs (as given in the Guidance Manual developed by CPCB) on the EPR Portal and the corresponding online module of the EPR Portal was launched on November 19, 2022; and

WHEREAS, Registration of PWPs by SPCBs/PCCs is on the basis of information provided online by PWPs on the EPR Portal which includes details of plant and machinery (processing capacity, production capacity, power rating, etc.), geotagged photograph of the plant & machinery, raw material, production and sales section of the Units, short video of the Unit etc.; and

WHEREAS, as per clause 4(iv) of SOP "*Physical Audit of the PWP to be completed by SPCB/PCC within 30 days of grant of Registration. The PWP shall be able to issue certificates to PIBOs post conduction of Audit and validation of its facilities by the SPCB/PCC*"; and

WHEREAS, in accordance with aforesaid clause of SOP, upon grant of registration to PWP, SPCB/PCC are required to physically verify details of plant and machinery (processing capacity, production capacity, power rating etc.), geotagged photograph of the plant & machinery, raw material, production and sales section of the Units, short video of the Unit etc. as per the checklist provided on EPR portal for the purpose; and

WHEREAS, CPCB has developed the Guidance manual for operating Centralized EPR Portal which includes details of procedure for Registration of PIBOs/PWPs, Generation & Transfer of EPR certificates etc., which was made available on EPR portal. Several training sessions/meetings were also conducted with SPCBs/PCCs/Industrial Associations/PWPs and other stakeholders in which inspection requirements/procedures for grant of approval of physical verification of PWPs to be followed by SPCBs/PCCs were covered. SPCBs/PCCs were required to upload approval status of Physical verification of PWPs on the EPR portal following these procedures; and

WHEREAS, CPCB vide directions dated 10.03.2023 and 04.07.2023 reiterated that all SPCBs/PCCs to complete physical verification of all registered PWPs in their jurisdiction within the stipulated time frame to enable the PWPs to generate EPR certificates within the timelines stipulated in EPR guidelines; and

WHEREAS, CPCB vide directions dated 21.12.2022 had directed all PWPs to upload GST E-invoice of all transactions (sales/ purchase) related to processing of plastic packaging & plastic waste on the EPR Portal; and

WHEREAS, viewing rights of the PWP dashboard have been provided to the officials of SPCBs/PCCs to monitor the PWP operations including procurement, production, sale and Certificate generation & transfer by PWP Units registered in their jurisdiction and the same was communicated during the training sessions for SPCBs/PCCs conducted by CPCB for the purpose; and

WHEREAS, Section 12.4 of the EPR Guidelines provides that "*Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action*"; and

WHEREAS, random sample audit of (i) M/s Shakti Plastics Industries, Palghar, Maharashtra, and (ii) Technova Recycling India Pvt. Ltd, Thane, Maharashtra (plastic waste recyclers); was conducted by CPCB on August 31, 2023 and September 01, 2023 respectively in accordance with Clause 12.4 of the EPR Guidelines; and

WHEREAS, M/s Technova Recycling India Pvt. Ltd, Thane, Maharashtra, was registered with Maharashtra Pollution Control Board (MPCB) on 20.6.2023 followed by physical verification of the Unit and uploading approval thereto by MPCB on 07.07.2023 and M/s Shakti Plastics Industries, Palghar , Maharashtra, was registered on 21.7.23 followed by physical verification of the Unit and uploading approval thereto by MPCB on 17.8.23 on the EPR portal; and

WHEREAS the following observations were made by the CPCB officials during the aforesaid audit:

i. **M/s Shakti Plastics Industries, Palghar , Maharashtra**
   a. The plastic waste processing capacity of the Unit is 2,88,000 (Tonne per annum) TPA, as registered by Maharashtra Pollution Control Board (MPCB) and CTE/CTO issued. The plant processing capacity as per the plant machinery and process flow diagram given in the application form is 17,760 TPA. The audit team found plant machinery corresponding to 17,760 TPA installed and commissioned in the Unit. The plant machinery corresponding to the registered capacity of 2,88,000TPA was neither declared on the EPR portal nor found to be installed and commissioned in the Unit by the Audit team.
   b. The Unit has generated EPR Certificates of the order of 2,74,000 Tonnes and transferred EPR Certificates of 2,68,000 Tonnes values to Producers/Importers/Brand Owners (PIBOs). Quantities mentioned in the invoices uploaded on EPR Portal by the Unit are fallacious & very high as compared to the declared production capacity since the plant operations had not yet commenced. As per the information on the EPR Portal, invoices were randomly verified and it has been observed that all verified invoices have been

generated for Services provided towards collection and recycling and not for the requisite actual sales of recycled plastic.

c. No relevant information as stated below were made available to verify processing of 2,15,000 Tonnes of plastic waste and sale of corresponding quantity of finished product, by the Unit to the audit team:
   i. Procurement of Plastic waste (Procurement invoices, Supplier details, etc.)
   ii. Electricity consumption (Electricity bill)
   iii. Procurement of additives required for processing plastic waste
   iv. Sale of recycled plastic (GST Statement, Sales invoices, etc.)

d. Only 40 workers were available in the Unit as against 125 reported in the application form.

In view of the above, it is observed that EPR Certificates of the value of 2,56,240 tonnes have been generated by the Unit in excess of its actual processing capacity (17760 TPA) and the Unit neither has processing capacity for the said quantity nor relevant prescribed supporting documents/information for the same. The Unit has obtained registration and generated the said EPR certificates of 2,56,240 Tonnes without any actual processing of plastic waste at the Unit and by submitting false documents/information, which is in gross violation of provisions of EPR Guidelines notified as Schedule II of PWM Rules by MoEFCC and CPCB's. Guidance manual for operating Centralized EPR Portal and other directions/communications issued by CPCB from time to time in this regard. The process of generation of EPR Certificates by the Unit was also not monitored by MPCB, despite being the prescribed authority for enforcement as notified under the PWM Rules and having provision of viewing the PWP dashboard on the EPR portal.

ii. **Technova Recycling India Pvt. Ltd, Thane Maharashtra**

a. The plastic waste processing capacity of the Unit is 97200 Tonnes Per Annum, as registered by MPCB and CTO/CTE issued. The audit team found plant machinery corresponding to 4700 TPA (Cat I 2000 TPA and Cat II/III: 2700 TPA (considering the plant is operated for 24 hrs for 300 days) instead of 97200 TPA as per the trial run conducted by the Unit during which the plant was run at full capacity. Further the processing capacity of Grinder was found to be 400 TPA as against the reported value of 18500 TPA in the application. Also the processing capacity of agglomerator was found to be 2700 TPA as against 60000 TPA reported in the application. The plant machinery corresponding to the registered capacity 97200TPA was not found to be installed and commissioned in the Unit by the Audit team.

b. The Unit has generated EPR Certificates of the order of 97200 Tonnes and transferred EPR Certificates of 95200 tonnes value to Producer/Importer/ Brand Owners. Quantities mentioned in the invoices uploaded on EPR Portal by the Unit are fallacious & very high as compared to the declared production capacity since the plant operations had not yet commenced. As per the information on the EPR Portal, invoices were randomly verified and it has been observed that such verified invoices have been generated for actual sales of plastic for only 82 Tonnes and the balance quantity has been generated for Services provided towards collection and recycling and not for the requisite actual sales of recycled plastic.

c. No relevant information as stated below were made available to verify processing of 97200 Tonnes of plastic waste and sale of corresponding quantity of finished product, by the Unit to the audit team:

i. Procurement of Plastic waste (Procurement invoices, Supplier details, etc.)
ii. Electricity consumption (Electricity bill)
iii. Procurement of additives required for processing plastic waste
iv. Sale of recycled plastic (GST Statement, Sales invoices, etc.)

d. Only 6 workers were available in the Unit as against 30 reported in the application form.
e. Also, the plant area was found to be 270 sqm as against the 1226 Sqm area reported in the application. Also, The GPS location of the Facility, as submitted in the EPR Portal, was found inaccurate. The actual GPS co-ordinates of the Facility are: Latitude-19.288865 (19°17'19.9"N) Longitude-73.097299 (73°05'50.3"E). The distance between the GPS location as submitted by the facility in the EPR Portal and the actual GPS location of the facility is about 2.2 kms.
f. The facility has provided 3 godowns (each with an area of about 90 m2). The plant machinery, raw material and finished products are placed in these godowns. The total raw material storage area provided by the facility, which is about 170 m2 area, is observed to be inadequate considering the raw material required for the production of recycled products of 97,200 MTA as per the Registration granted by Maharashtra SPCB.
g. The Unit has not installed Extruder to produce plastic pellets/granules (products). The facility produces semi-finished products of Grindings & Agglomerates (plastics chips), in its Agglomerator & Grinders. However, MPCB has granted consent to the Unit for production of 86400 TPA pellets/grinding/ agglomerates.

In view of the above, it is observed that EPR Certificates of the value of 92500 T have been generated by the Unit in excess of its actual processing capacity (4700 TPA) and the Unit neither has processing capacity for the said quantity nor relevant prescribed supporting documents/information for the same. The Unit has obtained registration and generated the said EPR certificates of 92500 Tonnes without any actual processing of plastic waste at the Unit and by submitting false documents/information, which is in gross violation of provisions of EPR Guidelines as notified under Schedule II of the PWM Rules by MoEFCC, CPCB's Guidance manual for operating Centralized EPR Portal and other directions/communications issued by CPCB from time to time in this regards. The process of generation of EPR Certificates by the Unit was also not monitored by MPCB, despite being the enforcing agency notified under the PWM Rules and having provision of viewing the PWP dashboard on the EPR portal.

WHEREAS, as per Section 11.4 of the EPR Guidelines "*In case, at any stage it is found that the information provided by the plastic waste processor is false, the plastic waste processor shall be debarred by State Pollution Control Board, as per procedure laid down by Central Pollution Control Board, from operating under the Extended Producer Responsibility framework for a period of one year*"; and

WHEREAS, as per Section 11.6 of the EPR Guidelines "*The pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise*"; and

WHEREAS, as per Section 13.1 of the EPR Guidelines "*The concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016*"; and

WHEREAS, as per Rule 18 of PWM Rules " *The Environmental Compensation shall be levied based upon polluter pays principle, on persons who are not complying with the provisions of these rules, as per guidelines notified by the Central Pollution Control Board*"; and

WHEREAS, as per the EC Regime framed by CPCB in 2022, Environmental Compensation is to be levied on PWP @ Rs. 5000/- per ton of plastic waste misreported for quantity of plastic procured and EPR certificate generated after following due legal procedure"; and

NOW, THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, following directions are issued for compliance:

1. To conduct detailed enquiry as to how physical verification of the units namely M/s The Shakti Plastics Industries and M/s. Technova Recycling India Pvt. Ltd (Reg No. PR-20-MAH-06-AAHCT3188J-23) was approved by MSPCB on the EPR portal, in view of the gross violations observed by the Audit team, as above, and also as to why the process of generation of EPR Certificates was not monitored by MSPCB.

2. To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (1) above.

3. To immediately take the following actions against the afore-mentioned PWP Units namely namely M/s The Shakti Plastics Industries (Reg No. PR-31-MAH-07-AAMFS7839M-23) and M/s. Technova Recycling India Pvt. Ltd (Reg No. PR-20-MAH-06-AAHCT3188J-23)
    i. To suspend the consent/authorization/registration issued to the Units with immediate effect and issue show cause notice for debarring the Unit from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for the revocation of the consent/authorization/registration issued to the Unit;
    ii. To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules"

(https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the MPCB for the purpose.

iii. To take necessary action against every Unit as per applicable law as the Units have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by MPCB regarding these units should act as a deterrent for other Units in committing such violations.

4. To take immediate necessary actions to improve upon the system of grant of registration within MSPCB, monitoring and enforcement thereto ensuring compliance of the Plastic Waste Management Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:
   i. Inspection of all processing facilities of Registered PWPs in your jurisdiction within a fortnight from the issue of these Directions and to confirm that the Processing capacity as per the Registration granted to units is in conformity with the actual facilities provided in each Unit. All other information provided in the online application form are also to be revalidated by MPCB.
   ii. Regular monitoring of EPR Certificate generation process of the Registered PWPs to ensure that EPR Certificates generated by PWPs are in accordance with requirements prescribed in the CPCB guidance manual including uploading of GST E-invoice corresponding to the sales of finished products on the EPR Portal.

5. To take all necessary steps to ensure that every Unit henceforth complies with all conditions including generating GST E-invoice for all sales of finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.

You are, hereby, directed to take necessary action immediately for ensuring compliance of the aforesaid directions and submit action taken report to this office within 10 days from the date of issuance of this direction.

26/10

(Tanmay Kumar)
Chairman

Annexure-V

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

F. No. CP-20/139/2021-UPC-II-HO-CPCB-HO-Part(2) 14 January, 2025

To,

The Member Secretary
Bihar State Pollution Control Board,
Parivesh Bhawan, Plot No. NS-B/2 Patliputra Industrial Area,
Patliputra, Patna (Bihar) - 800 023

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners

through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900/T ; Cat II: Rs.5000/T ; Cat III & IV: Rs.7900/T; and

WHEREAS, following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   i. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   ii. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   iii. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also*

as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.

iv. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

i. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

ii. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

iii. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, in EPR Certificates of the order of 104.5 Lac Tones have been generated till date, of which EPR Certificates of 126460.42 Tones have been generated by 10 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it has been decided to conduct audit of all PWPs which have generated EPR Certificates. It has further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB has conducted Audit of 1 PWP in your state and following are the major observations as reported during the Audit:

i. **Arti Plastics**, Patna, Bihar
   a. Deficit in production capacity as per trial run conducted during audit is 4689.2 TPA which is 18% of the total registered processing capacity
   b. Deficit in Power consumption as per audit observations was found to be 56%
   c. On-site plant and machinery is in confirmation with the details submitted in the application for registration under PWM Rules.
   d. 95.8% GST invoices for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report is enclosed for ready reference.

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is in non-compliance of

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following directions are being issued for compliance:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   a. Plant & Machinery not found on-site as per the details submitted in the Registration application
   b. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal
   c. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)
   d. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

4. EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

5. Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;
   b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;
   c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated
   d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

6. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual & EC levied, status of suspension/revocation of consent/ registration*

and issuance of closure direction with respective period of debarring from EPR Framework) to this office within 15 days of receipt of this direction.

14/1/25

(Tanmay Kumar)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

F. No. CP-20/139/2021-UPC-II-HO-CPCB-HO-Part(2) 14 January, 2025

To,

The Member Secretary,
Gujarat Pollution Control Board
Paryavaran Bhavan,
Sector 10-A, Gandhinagar – 382 043

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a

designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900/T ; Cat II: Rs.5000/T ; Cat III & IV: Rs.7900/T; and

WHEREAS following Directions dated 26.10.2023 were issued to the Gujarat SPCB:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   i. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   ii. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   iii. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also*

as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.

iv. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

i. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

ii. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

iii. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, in EPR Certificates of the order of 104.5 Lac Tones have been generated till date, of which EPR Certificates of 918890.26 Tones have been generated by 436 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it has been decided to conduct audit of all PWPs which have generated EPR Certificates. It has further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 74 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS, following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 26.10.2023 issued by CPCB."*

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 26.10.2023 and 12.11.24, has not been received till date CPCB; and

WHEREAS, several communications have been issued and meetings have been convened by CPCB including meeting chaired by Chairman, CPCB on the subject; and

WHEREAS, CPCB has conducted Audit of 1 PWP in your state and following are the major observations as reported during the Audit:

i. **Ecovision Environmental Resources LLP**, Surat, Gujarat.
   a. Deficit in production capacity as per trial run conducted during audit is 62,448 TPA which is 87.5% of the total registered processing capacity
   b. Deficit of 90% in Power consumption as per audit observations was found.
   c. On-site plant and machinery is not in confirmation with the details submitted in the application for registration under PWM Rules.
   d. 99.3% GST invoices for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is in non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following directions are being issued for compliance:

1. To submit reasons for non-submission of Action Taken report of Directions dated 26/10/23 and 12/11/24 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 26/10/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application
   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal
   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)
   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

4. EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

5. Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

a. Plant and Machinery is in conformity with the details submitted in the Registration application;
b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;
c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated
d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

6. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual & EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

14/1/25
(Tanmay Kumar)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

F. No. CP-20/139/2021-UPC-II-HO-CPCB-HO-Part(2) 14 January, 2025

To,

The Member Secretary,
Himachal Pradesh Pollution Control Board,
Him Parivesh,
Phase-III, New Shimla,
Himachal Pradesh 171009

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a

designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900/T ; Cat II: Rs.5000/T ; Cat III & IV: Rs.7900/T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   i. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   ii. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   iii. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also*

as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.

iv. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

i. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

ii. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

iii. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, in EPR Certificates of the order of 104.5 Lac Tones have been generated till date, of which EPR Certificates of 212048.18 Tones have been generated by 35 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it has been decided to conduct audit of all PWPs which have generated EPR Certificates. It has further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB has conducted Audit of 1 PWP in your state and following are the major observations as reported during the Audit:

i. **Simran Industries,** Solan, Himachal Pradesh
   a. Deficit in production capacity as per trial run conducted during audit is 24 TPA which is 4% of the total registered processing capacity
   b. No deficit in power consumption was observed
   c. On-site plant and machinery is not in confirmation with the details submitted in the application for registration under PWM Rules
   d. No GST invoice for sales transactions were found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report is enclosed for ready reference.

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is in non-compliance of aforementioned CPCB's Directions; and

WHEREAS, in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following directions are being issued for compliance.

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application
   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal
   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)
   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

4. EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

5. Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;
   b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;
   c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated
   d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

6. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual & EC levied, status of suspension/revocation of consent/ registration*

and issuance of closure direction with respective period of debarring from EPR Framework) to this office within 15 days of receipt of this direction.

14/1/25

(Tanmay Kumar)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

F. No. CP-20/139/2021-UPC-II-HO-CPCB-HO-Part(2) 14 January, 2025

To,

The Member Secretary
Jammu & Kashmir Pollution Control Committee
Winter office: November-April
Parivesh Bhawan, Gladni,
Transport Nagar, Narwal - 180006

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a

designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900/T ; Cat II: Rs.5000/T ; Cat III & IV: Rs.7900/T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   i. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   ii. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   iii. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also*

as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.

iv. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

i. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

ii. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

iii. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, in EPR Certificates of the order of 104.5 Lac Tones have been generated till date, of which EPR Certificates of 7,651.54 Tones have been generated by 21 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it has been decided to conduct audit of all PWPs which have generated EPR Certificates. It has further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 4 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS, following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023 and 12.11.24, has not been received till date CPCB; and

WHEREAS, several communications have been issued and meetings have been convened by CPCB including meeting chaired by Chairman, CPCB on the subject; and

WHEREAS, CPCB has conducted Audit of 1 PWP in your state and following are the major observations as reported during the Audit:

i. **Citizen Plastics**, Jammu, J&K.
   a. Deficit in production capacity as per trial run conducted during audit is 358 TPA which is 12% of the registered processing capacity
   b. No deficit in Power consumption as per audit observations was found.
   c. On-site plant and machinery is in confirmation with the details submitted in the application for registration under PWM Rules.
   d. No GST invoices for sales transactions were found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is in non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR

guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following directions are being issued for compliance:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application
   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal
   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)
   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

4. EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

5. Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;

b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;
c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated
d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

6. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual & EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

14/1/25

(Tanmay Kumar)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

F. No. CP-20/139/2021-UPC-II-HO-CPCB-HO-Part(2) 14 January, 2025

To,

The Member Secretary
Karnataka State Pollution Control Board
Parisara Bhavan, 4th & 5th Floor,
 # 49, Church St., Bangalore - 560 001

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers

& Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900/T ; Cat II: Rs.5000/T ; Cat III & IV: Rs.7900/T; and

WHEREAS following Directions dated 26.10.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   i. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   ii. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   iii. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

iv. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

i. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

ii. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

iii. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, in EPR Certificates of the order of 104.5 Lac Tones have been generated till date, of which EPR Certificates of 42,781.76 Tones have been generated by 104 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it has been decided to conduct audit of all PWPs which have generated EPR Certificates. It has further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 3 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS, following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 26.10.2023 issued by CPCB."*

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 26.10.2023 and 12.11.24, has not been received till date CPCB; and

WHEREAS, several communications have been issued and meetings have been convened by CPCB including meeting chaired by Chairman, CPCB on the subject; and

WHEREAS, CPCB has conducted Audit of 3 PWPs in your state and following are the major observations as reported during the Audit:

i. **Green Recycloplast**
   a. No deficit in production capacity as per trial run conducted during audit was observed
   b. No Deficit in Power consumption as per audit observations was found.
   c. On-site plant and machinery is in confirmation with the details submitted in the application for registration under PWM Rules.
   d. No GST invoices for sales transactions were found to be uploaded as per CPCB direction dated 21-12-2022.

ii. **A-Z Plastics**
   a. 100% deficit in production capacity as per trial run could not be conducted during audit, since unit is only grinding the plastic waste
   b. 100% Deficit in Power consumption as per audit observations was found.
   c. On-site plant and machinery is in confirmation with the details submitted in the application for registration under PWM Rules.
   d. No GST invoices for sales transactions were found to be uploaded as per CPCB direction dated 21-12-2022.

iii. **Parag**
   a. Deficit in production capacity as per trial run conducted during audit is 12 TPA which is 4% of the registered processing capacity
   b. No deficit in Power consumption as per audit observations was found.

c. On-site plant and machinery is in confirmation with the details submitted in the application for registration under PWM Rules.
d. No GST invoices for sales transactions were found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is in non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following directions are being issued for compliance:

1. To submit reasons for non-submission of Action Taken report of Directions dated 26/10/23 and 12/11/24 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 26/10/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non compliance is observed in the audit report:

i. Plant & Machinery not found on-site as per the details submitted in the Registration application
ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

4. EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

5. Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;
   b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;
   c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated
   d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

6. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual & EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

14/1/25

(Tanmay Kumar)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

F. No. CP-20/139/2021-UPC-II-HO-CPCB-HO-Part(2) 14 January, 2025

To,

The Member Secretary
Kerala State Pollution Control Board
Plamoodu Jn., Pattom Palace P.O.
Thiruvananthapuram-695 004

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900/T ; Cat II: Rs.5000/T ; Cat III & IV: Rs.7900/T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   i. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   ii. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   iii. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

   iv. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

   i. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

   ii. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

   iii. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, in EPR Certificates of the order of 104.5 Lac Tones have been generated till date, of which EPR Certificates of 1,09,811.53 Tones have been generated by 21 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it has been decided to conduct audit of all PWPs which have generated EPR Certificates. It has further been decided to Audit

474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 2 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS, following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023 and 12.11.24, has not been received till date CPCB; and

WHEREAS, several communications have been issued and meetings have been convened by CPCB including meeting chaired by Chairman, CPCB on the subject; and

WHEREAS, CPCB has conducted Audit of 1 PWP in your state and following are the major observations as reported during the Audit:

i. **Shri Rizwan Mohammed Rasheed**, Kottayam, Kerala.
   a. Deficit in production capacity as per trial run conducted during audit is 59,880 TPA which is 100% of the registered processing capacity
   b. Deficit of 100% in Power consumption as per audit observations was found.
   c. On-site plant and machinery is not in confirmation with the details submitted in the application for registration under PWM Rules.
   d. No GST invoices for sales transactions were found to be uploaded as per CPCB direction dated 21-12-2022.
   e. The unit was found to be in dilapidated condition and inoperative. The unit has sold plastic scrap as per sales recorded on EPR portal and the suppliers and buyers could not be verified.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is in non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that

authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following directions are being issued for compliance:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application
   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal
   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)
   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

4. EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

5. Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;

b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;
c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated
d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

6. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual & EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

14/1/25

(Tanmay Kumar)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

F. No. CP-20/139/2021-UPC-II-HO-CPCB-HO-Part(2) 14 January, 2025

To,

The Member Secretary
Maharashtra Pollution Control Board
Kalpataru Point, 2nd – 4th Floor,
Opp. Cine Planet Cinema, Nr. Sion Circle,
Sion (E), Mumbai – 400 022

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a

designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900/T ; Cat II: Rs.5000/T ; Cat III & IV: Rs.7900/T; and

WHEREAS following Directions dated 26.10.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   i. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   ii. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   iii. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also*

as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.

iv. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

i. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

ii. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

iii. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, in EPR Certificates of the order of 104.5 Lac Tones have been generated till date, of which EPR Certificates of 3,62,325.08 Tones have been generated by 214 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it has been decided to conduct audit of all PWPs which have generated EPR Certificates. It has further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 13 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS, following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 26.10.2023 issued by CPCB."*

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 26.10.2023 and 12.11.24, has not been received till date CPCB; and

WHEREAS, several communications have been issued and meetings have been convened by CPCB including meeting chaired by Chairman, CPCB on the subject; and

WHEREAS, CPCB has conducted Audit of 2 PWPs in your state and following are the major observations as reported during the Audit:

i. **Swastik Plastics**
   a. Deficit in production capacity as per trial run conducted during audit is 1126 TPA which is 2100% of the registered processing capacity
   b. No deficit in Power consumption as per audit observations was found.
   c. On-site plant and machinery is not in confirmation with the details submitted in the application for registration under PWM Rules.
   d. 34.1% of GST invoices for sales transactions were found to be uploaded as per CPCB direction dated 21-12-2022.

ii. **Sai Enterprises**
   a. No deficit in production capacity as per trial run conducted during audit was observed
   b. No deficit in Power consumption as per audit observations was found.
   c. On-site plant and machinery is not in confirmation with the details submitted in the application for registration under PWM Rules.
   d. No GST invoices for sales transactions were found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is in non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following directions are being issued for compliance:

1. To submit reasons for non-submission of Action Taken report of Directions dated 26/10/23 and 12/11/24 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 26/10/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application
   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal
   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)
   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

4. EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

5. Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;
   b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;
   c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated
   d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

6. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual & EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

14/1/25

(Tanmay Kumar)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

F. No. CP-20/139/2021-UPC-II-HO-CPCB-HO-Part(2) 14 January, 2025

To,

The Member Secretary
Puducherry Pollution Control Committee
Department of Science, Technology & Environment
Housing Board Complex, 3rd Floor, Anna Nagar
Pondicherry – 600 005

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a

designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900/T ; Cat II: Rs.5000/T ; Cat III & IV: Rs.7900/T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   i. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   ii. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   iii. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also*

as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.

iv. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

i. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

ii. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

iii. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, in EPR Certificates of the order of 104.5 Lac Tones have been generated till date, of which EPR Certificates of 7,119.83 Tones have been generated by 16 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it has been decided to conduct audit of all PWPs which have generated EPR Certificates. It has further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, has not been received till date CPCB; and

WHEREAS, several communications have been issued and meetings have been convened by CPCB including meeting chaired by Chairman, CPCB on the subject; and

WHEREAS, CPCB has conducted Audit of 1 PWP in your state and following are the major observations as reported during the Audit:

i. **Padma Polymers, Pondicherry**.
   a. Deficit in production capacity as per trial run conducted during audit is 585 TPA which is 24.4% of the registered processing capacity
   b. Deficit of 73.7% in Power consumption as per audit observations was found.
   c. On-site plant and machinery is in confirmation with the details submitted in the application for registration under PWM Rules.
   d. No GST invoices for sales transactions were found to be uploaded as per CPCB direction dated 21-12-2022.
   e. The unit has sold plastic scrap as per sales recorded on EPR portal.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is in non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following directions are being issued for compliance:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application
   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal
   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)
   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

4. EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

5. Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;
   b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;
   c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated
   d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

6. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual & EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

14/1/25

(Tanmay Kumar)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

F. No. CP-20/139/2021-UPC-II-HO-CPCB-HO-Part(2) 14 January, 2025

To,

The Member Secretary
Rajasthan Pollution Control Board
A-4, Jalane Dungri Institutional Area,
Jaipur – 302 004, Rajasthan

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State

Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900/T ; Cat II: Rs.5000/T ; Cat III & IV: Rs.7900/T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   i. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   ii. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   iii. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the*

Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.

iv. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

i. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

ii. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

iii. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, in EPR Certificates of the order of 104.5 Lac Tones have been generated till date, of which EPR Certificates of 5,30,778.95 Tones have been generated by 86 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it has been decided to conduct audit of all PWPs which have generated EPR Certificates. It has further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 12 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS, following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023 and 12.11.24, has not been received till date CPCB; and

WHEREAS, several communications have been issued and meetings have been convened by CPCB including meeting chaired by Chairman, CPCB on the subject; and

WHEREAS, CPCB has conducted Audit of 1 PWP in your state and following are the major observations as reported during the Audit:

i. **Neha Plastic Industries**, Jaipur, Rajasthan.
   a. No deficit in production capacity as per trial run conducted during audit was observed
   b. Deficit of 28.5% in Power consumption as per audit observations was found.
   c. On-site plant and machinery is in confirmation with the details submitted in the application for registration under PWM Rules.
   d. 16% GST invoices for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is in non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following directions are being issued for compliance:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application
   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal
   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)
   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

4. EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

5. Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

a. Plant and Machinery is in conformity with the details submitted in the Registration application;
b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;
c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated
d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

6. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual & EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

14/1/25
(Tanmay Kumar)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

F. No. CP-20/139/2021-UPC-II-HO-CPCB-HO-Part(2) 14 January, 2025

To,

The Member Secretary
Uttar Pradesh Pollution Control Board
Building.No. TC-12V Vibhuti Khand, Gomti Nagar,
Lucknow - 226010

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a

designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900/T ; Cat II: Rs.5000/T ; Cat III & IV: Rs.7900/T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   i. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   ii. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   iii. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also*

as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.

iv. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

i. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

ii. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

iii. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, in EPR Certificates of the order of 104.5 Lac Tones have been generated till date, of which EPR Certificates of 10,61,616.15 Tones have been generated by 112 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it has been decided to conduct audit of all PWPs which have generated EPR Certificates. It has further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 1 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS, following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023 and 12.11.24, has not been received till date CPCB; and

WHEREAS, several communications have been issued and meetings have been convened by CPCB including meeting chaired by Chairman, CPCB on the subject; and

WHEREAS, CPCB has conducted Audit of 1 PWP in your state and following are the major observations as reported during the Audit:

i. **Dalmia Tea Marketing Pvt. Ltd.**, Ghaziabad.
   a. Deficit in production capacity as per trial run conducted during audit is 912 TPA which is 76% of the registered processing capacity
   b. No Deficit in Power consumption as per audit observations was found.
   c. On-site plant and machinery is in confirmation with the details submitted in the application for registration under PWM Rules.
   d. No GST invoices for sales transactions were found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is in non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR

guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following directions are being issued for compliance:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application
   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal
   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)
   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

4. EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

5. Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;

b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;
c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated
d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

6. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual & EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

14/1/25
(Tanmay Kumar)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

F. No. CP-20/139/2021-UPC-II-HO-CPCB-HO-Part(2) 14 January, 2025

To,

The Member Secretary
Uttarakhand Pollution Control Board
Gaura Devi Paryavaran Bhawan,
46 B IT Park, Sehstradhara Road, Dehradun -248001

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners

through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900/T ; Cat II: Rs.5000/T ; Cat III & IV: Rs.7900/T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   i. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   ii. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   iii. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also*

as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.

iv. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

i. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

ii. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

iii. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, in EPR Certificates of the order of 104.5 Lac Tones have been generated till date, of which EPR Certificates of 2,00,682.33 Tones have been generated by 79 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it has been decided to conduct audit of all PWPs which have generated EPR Certificates. It has further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 5 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS, following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023 and 12.11.24, has not been received till date CPCB; and

WHEREAS, several communications have been issued and meetings have been convened by CPCB including meeting chaired by Chairman, CPCB on the subject; and

WHEREAS, CPCB has conducted Audit of 1 PWP in your state and following are the major observations as reported during the Audit:

i. **Pashupati Polytex Private Limited**.
   a. Deficit in production capacity as per trial run conducted during audit is 7,344 TPA which is 13.6% of the registered processing capacity
   b. 58.4% deficit in Power consumption as per audit observations was found.
   c. On-site plant and machinery is in confirmation with the details submitted in the application for registration under PWM Rules.
   d. 17.9% of GST invoices for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is in non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following directions are being issued for compliance:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application
   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal
   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)
   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

4. EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

5. Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

a. Plant and Machinery is in conformity with the details submitted in the Registration application;
b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;
c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated
d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

6. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual & EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

14/1/25

(Tanmay Kumar)
Chairman

Annexure-VI

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File : CP-20/94/2021-UPC-II-HO-CPCB-HO Date: 21 /02/2025

To,

The Member Secretary
Andhra Pradesh Pollution Control Board
D.No. 33-26-14 D/2, Near Sunrise Hospital,
Pushpa Hotel Centre, Kasturibaipet, Vijayawada – 520 010

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. To take the following actions against the defaulting PWPs, if any, identified as per (1) above:

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 112.01Lac Tones have been generated till date, of which EPR Certificates of 287562 Tones have been generated by 16 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 0 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.1.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB
2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

a. Plant and Machinery is in conformity with the details submitted in the Registration application;

b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024 and 14.1.25, has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 1 PWPs and following major non-compliance were observed during the Audit:

i. Re Sustainability and Recycling Private Limited, Visakhapatnam, Andhra Pradesh

a. Deficit in production capacity as per trial run conducted during audit is 6942 TPA which is 81.4% of the total registered processing capacity.

b. Deficit of 42% in Power consumption as per audit observations was found.

c. On-site plant and machinery are not in confirmation with the details submitted in the application for registration under PWM Rules.

d. 77% GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.1.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File : CP-20/94/2021-UPC-II-HO-CPCB-HO Date: 21 /02/2025

To,

The Member Secretary,
Daman & Diu and Dadra & Nagar Haveli Pollution Control Committee
Office of the Deputy Conservator of Forests,
Moti Daman, Daman – 396220"

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. To take the following actions against the defaulting PWPs, if any, identified as per (1) above:

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 112.01 Lac Tones have been generated till date, of which EPR Certificates of 80447 Tones have been generated by 18 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 0 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.1.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB
2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

a. Plant and Machinery is in conformity with the details submitted in the Registration application;

b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024 and 14.1.25, has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 1 PWP and following major non-compliance were observed during the Audit:

i. ZERO WASTE MANAGEMENT, Dadra & Nagar Haveli, DNHDD

a. Deficit in production capacity as per trial run conducted during audit is 35280TPA which is 98% of the total registered processing capacity

b. Deficit of 98% in Power consumption as per audit observations was found.

c. On-site plant and machinery is not in confirmation with the details submitted in the application for registration under PWM Rules.

d. 4.7% GST invoices for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.1.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File : CP-20/94/2021-UPC-II-HO-CPCB-HO Date: 21 /02/2025

To,

The Member Secretary
Gujarat Pollution Control Board
Paryavan Bhavan, Sector 10-A,
Gandhinagar – 382 043

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. To take the following actions against the defaulting PWPs, if any, identified as per (1) above:

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 112.01Lac Tones have been generated till date, of which EPR Certificates of 888448 Tones have been generated by 216 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 74 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.1.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB
2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

a. Plant and Machinery is in conformity with the details submitted in the Registration application;

b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024 and 14.1.25, has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 7 PWPs and following major non-compliance were observed during the Audit:

i. Alliance Fibers Ltd., Surat, Gujrat

a. Deficit in production capacity as per trial run conducted during audit is 475 TPA which is 1.6% of the total registered processing capacity.

b. No Deficit of in Power consumption as per audit observations was found.

c. On-site plant and machinery are in confirmation with the details submitted in the application for registration under PWM Rules.

d. 60% GST invoices for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

ii. NEPRA Resource Management Pvt. Ltd ., Jamnagar, Gujrat

a. Deficit in production capacity as per trial run conducted during audit is 18998.4 TPA which is 98.95% of the total registered processing capacity.

b. No Deficit of in Power consumption as per audit observations was found.

c. On-site plant and machinery are in confirmation with the details submitted in the application for registration under PWM Rules.

d. All GST invoices for sales transactions are found to be uploaded as per CPCB direction dated 21-12-2022.

iii. SANDBERRY FIBRETECH PRIVATE LIMITED., MORBI, Gujrat

a. Deficit in production capacity as per trial run conducted during audit is 4656 TPA which is 7% of the total registered processing capacity.

b. No Deficit of in Power consumption as per audit observations was found.

c. On-site plant and machinery are not in confirmation with the details submitted in the application for registration under PWM Rules.

d. No GST invoices for sales transactions are found to be uploaded as per CPCB direction dated 21-12-2022.

iv. S.K. Polymers, AHMEDABAD, Gujrat

a. No Deficit in production capacity as per trial run conducted during audit which is 100% of the total registered processing capacity.

b. No Deficit of in Power consumption as per audit observations was found.

c. On-site plant and machinery are in confirmation with the details submitted in the application for registration under PWM Rules.

d. No GST invoices for sales transactions are found to be uploaded as per CPCB direction dated 21-12-2022.

v. SHREE UMIYA PLASTIC, Rajkot, Gujrat

a. No Deficit in production capacity as per trial run conducted during audit which is 100% of the total registered processing capacity.

b. No Deficit of in Power consumption as per audit observations was found.

c. On-site plant and machinery are in confirmation with the details submitted in the application for registration under PWM Rules.

d. No GST invoices for sales transactions are found to be uploaded as per CPCB direction dated 21-12-2022.

vi. DALMIA POLYPRO INDUSTRIES PRIVATE LIMITED, Valsad, Gujrat

a. Deficit in production capacity as per trial run conducted during audit is 3340 TPA which is 12% of the total registered processing capacity.

b. No Deficit of in Power consumption as per audit observations was found.

c. On-site plant and machinery are in confirmation with the details submitted in the application for registration under PWM Rules.

d. 98.72% GST invoices for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

vii. Krishna Polymers, Junagadh, Gujrat

a. No Deficit in production capacity as per trial run conducted during audit which is 100% of the total registered processing capacity.

b. Deficit of 20.9% in Power consumption as per audit observations was found.

c. On-site plant and machinery are not in confirmation with the details submitted in the application for registration under PWM Rules.

d. No GST invoices for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.1.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File : CP-20/94/2021-UPC-II-HO-CPCB-HO Date: 21 /02/2025

To,

The Member Secretary,
Haryana State Pollution Control Board
C-11, Sector-6. Panchkula-134109,
Haryana – 134109

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. To take the following actions against the defaulting PWPs, if any, identified as per (1) above:

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 112.01 Lac Tones have been generated till date, of which EPR Certificates of 439236 Tones have been generated by 17 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 0 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.1.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB
2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

a. Plant and Machinery is in conformity with the details submitted in the Registration application;

b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024 and 14.1.25, has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 1 PWPs and following major non-compliance were observed during the Audit:

1. S.D. Polymers Pvt. Ltd. Faridabad, Haryana,

a. Deficit in production capacity as per trial run conducted during audit is 1500 TPA which is 4% of the total registered processing capacity.

b. No Deficit of Power consumption as per audit observations was found.

c. On-site plant and machinery are in confirmation with the details submitted in the application for registration under PWM Rules.

d. 81% GST invoices for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.1.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File : CP-20/94/2021-UPC-II-HO-CPCB-HO Date: 21 /02/2025

To,

The Member Secretary
Himachal Pradesh Pollution Control Board
Him Parivesh, Phase-III, New Shimla,
Himachal Pradesh 171009

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. To take the following actions against the defaulting PWPs, if any, identified as per (1) above:

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 112.01 Lac Tones have been generated till date, of which EPR Certificates of 199953 Tones have been generated by 22 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 0 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.1.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB
2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

a. Plant and Machinery is in conformity with the details submitted in the Registration application;

b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024 and 14.1.25, has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 1 PWPs and following major non-compliance were observed during the Audit:

i. Birla Textile Mills Unit II, SOLAN, Himachal Pradesh

a. Deficit in production capacity as per trial run conducted during audit is 720 TPA which is 1% of the total registered processing capacity.

b. No Deficit in Power consumption as per audit observations was found.

c. On-site plant and machinery are in confirmation with the details submitted in the application for registration under PWM Rules.

d. 23% GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.1.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File : CP-20/94/2021-UPC-II-HO-CPCB-HO Date: 21 /02/2025

To,

The Member Secretary
Karnataka State Pollution Control Board
Parisara Bhavan, 4th & 5th Floor, # 49,
Church St., Bangalore - 560 001

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. To take the following actions against the defaulting PWPs, if any, identified as per (1) above:

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 112.01 Lac Tones have been generated till date, of which EPR Certificates of 44285 Tones have been generated by 73 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 3 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.1.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB
2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

a. Plant and Machinery is in conformity with the details submitted in the Registration application;

b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue

/renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024 and 14.1.25, has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 2 PWPs and following major non-compliance were observed during the Audit:

i. Shree Thirumla, Bangalore Rural, Karnataka

a. Deficit in production capacity as per trial run conducted during audit is 7835 TPA which is 93.27% of the total registered processing capacity.

b. Deficit of 51.9% in Power consumption as per audit observations was found.

c. On-site plant and machinery are in confirmation with the details submitted in the application for registration under PWM Rules.

d. Only 3 GST Invoice for plastic scrap for sales transactions to be uploaded as per CPCB direction dated 21-12-2022.

ii. Sri Laxmi Traders, Ramanagara, Karnataka

a. Deficit in production capacity as per trial run conducted during audit is 1296 TPA which is 82% of the total registered processing capacity.

b. Deficit of 99.8% in Power consumption as per audit observations was found.

c. On-site plant and machinery are not in confirmation with the details submitted in the application for registration under PWM Rules.

d. No GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.1.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File : CP-20/94/2021-UPC-II-HO-CPCB-HO Date: 21 /02/2025

To,

The Member Secretary
Madhya Pradesh Pollution Control Board
Parayavaran Parisar, E-5, Arera Colony
Bhopal – 462 016, Madhya Pradesh

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

'परिवेश भवन' पूर्वी अर्जुन नगर, दिल्ली – 110032.
Parivesh Bhawan, East Arjun Nagar, Delhi - 110 032.
दूरभाष /Tel : 43102030, 22305792, वेबसाइट/Website: www.cpcb.nic.in

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. To take the following actions against the defaulting PWPs, if any, identified as per (1) above:

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 112.01 Lac Tones have been generated till date, of which EPR Certificates of 1061574 Tones have been generated by 71 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 16 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.1.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB
2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

a. Plant and Machinery is in conformity with the details submitted in the Registration application;

b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024 and 14.1.25, has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 7 PWPs and following major non-compliance were observed during the Audit:

i. R K INDUSTRIES, Indore, Madhya Pradesh

a. No Deficit in production capacity as per trial run conducted during audit which is 100% of the total registered processing capacity.

b. No Deficit in Power consumption as per audit observations was found.

c. On-site plant and machinery are in confirmation with the details submitted in the application for registration under PWM Rules.

d. No GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

ii. KGN Traders, DHAR, Madhya Pradesh

a. Deficit in production capacity as per trial run conducted during audit is 34463 TPA which is 98.5% of the total registered processing capacity.

b. Deficit of 99.95% in Power consumption as per audit observations was found.

c. On-site plant and machinery are not in confirmation with the details submitted in the application for registration under PWM Rules.

d. No GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

iii. Future Polymers, Indore, Madhya Pradesh

a. Deficit in production capacity as per trial run conducted during audit is 28700 TPA which is 100% of the total registered processing capacity.

b. Could not be assessed as the Unit has been dismantled in Power consumption as per audit observations was found.

c. On-site plant and machinery are not in confirmation with the details submitted in the application for registration under PWM Rules.

d. No GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

iv. Shri CHANDRA LALIT PATHAK, Indore, Madhya Pradesh

a. Deficit in production capacity as per trial run conducted during audit is 10 TPA which is 0.7% of the total registered processing capacity.

b. Deficit of 21% in Power consumption as per audit observations was found.

c. On-site plant and machinery are in confirmation with the details submitted in the application for registration under PWM Rules.

d. No GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

v. Mohini Plastic Industries, Indore, Madhya Pradesh

a. Deficit in production capacity as per trial run conducted during audit is 375.2 TPA which is 75.04% of the total registered processing capacity.

b. Deficit of 80.1% in Power consumption as per audit observations was found.

c. On-site plant and machinery are not in confirmation with the details submitted in the application for registration under PWM Rules.

d. No GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

vi. Ayaz Khan, Indore, Madhya Pradesh

a. No Deficit in production capacity as per trial run conducted during audit which is 100% of the total registered processing capacity.

b. No Deficit in Power consumption as per audit observations was found.

c. On-site plant and machinery are in confirmation with the details submitted in the application for registration under PWM Rules.

d. No GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

vii. Lokesh Enterprises, Indore, Madhya Pradesh

a. No Deficit in production capacity as per trial run conducted during audit which is 100% of the total registered processing capacity.

b. No Deficit in Power consumption as per audit observations was found.

c. On-site plant and machinery are in confirmation with the details submitted in the application for registration under PWM Rules.

d. No GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.1.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File : CP-20/94/2021-UPC-II-HO-CPCB-HO Date: 21 /02/2025

To,

The Member Secretary
Maharashtra Pollution Control Board,
Kalpataru Point, 2nd – 4th Floor,Opp. Cine Planet Cinema,
Nr. Sion Circle, Sion (E), Mumbai – 400 022

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. To take the following actions against the defaulting PWPs, if any, identified as per (1) above:

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 112.01 Lac Tones have been generated till date, of which EPR Certificates of 408187 Tones have been generated by 137 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 13 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.1.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB
2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

a. Plant and Machinery is in conformity with the details submitted in the Registration application;

b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue

/renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024 and 14.1.25, has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 2 PWPs and following major non-compliance were observed during the Audit:

i. Nova Polychem Private Limited, Aurangabad, Maharashtra

a. Deficit in production capacity as per trial run conducted during audit is 871.5 TPA which is 48.4% of the total registered processing capacity.

b. No Deficit in Power consumption as per audit observations was found.

c. On-site plant and machinery are in confirmation with the details submitted in the application for registration under PWM Rules.

d. 32% GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

ii. Kapila Enterprises, AHMEDNAGAR, Maharashtra

a. Deficit in production capacity as per trial run conducted during audit is 27106 TPA which is 94% of the total registered processing capacity.

b. Deficit of 86% in Power consumption as per audit observations was found.

c. On-site plant and machinery are not in confirmation with the details submitted in the application for registration under PWM Rules.

d. No GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.1.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File : CP-20/94/2021-UPC-II-HO-CPCB-HO Date: 21 /02/2025

To,

The Member Secretary
Rajasthan State Pollution Control Board
A-4, Jalane Dungri Institutional Area,
Jaipur – 302 004, Rajasthan

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS, following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. To take the following actions against the defaulting PWPs, if any, identified as per (1) above:

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 112.01Lac Tones have been generated till date, of which EPR Certificates of 801879 Tones have been generated by 67 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 12 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS, in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.1.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB
2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

a. Plant and Machinery is in conformity with the details submitted in the Registration application;

b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue

/renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024 and 14.1.25, has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 2 PWPs and following major non-compliance were observed during the Audit:

i. BLS ECOTECH LIMITED, JAIPUR, RAJASTHAN

a. 100% deficit in production capacity was observed during the audit, as the trial run could not be conducted due to the spinning machine being non-operational.

b. Power consumption Could not be assessed as the trial run could not be conducted due to the spinning machine being non-operational.

c. The on-site plant and machinery align with the details submitted in the application for registration under PWM Rules; however, the spinning machine was not operational.

d. No GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

ii. SRR Industries, Alwar, Rajasthan

a. Deficit in production capacity as per trial run conducted during audit is 249.6 TPA which is 25% of the total registered processing capacity.

b. No Deficit in Power consumption as per audit observations was found.

c. On-site plant and machinery are in confirmation with the details submitted in the application for registration under PWM Rules.

d. No GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.1.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File : CP-20/94/2021-UPC-II-HO-CPCB-HO Date: 21 /02/2025

To,

The Member Secretary,
Uttar Pradesh Pollution Control Board,
Building.No. TC-12V Vibhuti Khand, Gomti Nagar,
Lucknow-226 010

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

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Parivesh Bhawan, East Arjun Nagar, Delhi - 110 032.
दूरभाष /Tel : 43102030, 22305792, वेबसाइट/Website: www.cpcb.nic.in

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. To take the following actions against the defaulting PWPs, if any, identified as per (1) above:

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 112.01Lac Tones have been generated till date, of which EPR Certificates of 1450997 Tones have been generated by 105 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 1 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.1.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB
2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

a. Plant and Machinery is in conformity with the details submitted in the Registration application;

b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024 and 14.1.25, has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 2 PWPs and following major non-compliance were observed during the Audit:

i. RPG INDUSTRIAL PRODUCT PRIVATE LIMITED, MEERUT, U.P

a. Deficit in production capacity as per trial run conducted during audit is 13206 TPA which is 42% of the total registered processing capacity.

b. No Deficit in Power consumption as per audit observations was found.

c. On-site plant and machinery are not in confirmation with the details submitted in the application for registration under PWM Rules.

d. No GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

ii. NIRMAL FIBRES PRIVATE LIMITED, AMROHA, U.P

a. Deficit in production capacity as per trial run conducted during audit is 9106 TPA which is 24% of the total registered processing capacity.

b. No Deficit in Power consumption as per audit observations was found.

c. On-site plant and machinery are not in confirmation with the details submitted in the application for registration under PWM Rules.

d. 85.7% GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.1.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File : CP-20/94/2021-UPC-II-HO-CPCB-HO Date: 21 /02/2025

To,

The Member Secretary
Uttarakhand Pollution Control Board
Gaura Devi Paryavaran Bhawan,
46 B IT Park, Sehstradhara Road, Dehradun -248001

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

'परिवेश भवन' पूर्वी अर्जुन नगर, दिल्ली - 110032.
Parivesh Bhawan, East Arjun Nagar, Delhi - 110 032.
दूरभाष /Tel : 43102030, 22305792, वेबसाइट/Website: www.cpcb.nic.in

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. To take the following actions against the defaulting PWPs, if any, identified as per (1) above:

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 112.01 Lac Tones have been generated till date, of which EPR Certificates of 230597 Tones have been generated by 59 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 5 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.1.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB
2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

a. Plant and Machinery is in conformity with the details submitted in the Registration application;

b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024 and 14.1.25, has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 1 PWPs and following major non-compliance were observed during the Audit:

i. Kashi Vishwanath Textile Mill Pvt Ltd, Kashipur, Uttarakhand

a. Deficit in production capacity as per trial run conducted during audit is 57.6 TPA which is 0.16% of the total registered processing capacity.

b. No Deficit in Power consumption as per audit observations was found.

c. On-site plant and machinery are in confirmation with the details submitted in the application for registration under PWM Rules.

d. 5% GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.1.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File : CP-20/94/2021-UPC-II-HO-CPCB-HO Date: 21 /02/2025

To,

The Member Secretary
West Bengal Pollution Control Board
Paribesh Bhavan, 10A, Block-L.A.,
Sector III, Bidhan Nagar, Kolkata - 700 106

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

   a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

   b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

   c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. To take the following actions against the defaulting PWPs, if any, identified as per (1) above:

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 112.01 Lac Tones have been generated till date, of which EPR Certificates of 88889 Tones have been generated by 18 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 2 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.1.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB
2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

a. Plant and Machinery is in conformity with the details submitted in the Registration application;

b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024 and 14.1.25, has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 1 PWPs and following major non-compliance were observed during the Audit:

i. Smt ANJU SHAW, Darjeeling, West Bengal

a. Deficit in production capacity as per trial run conducted during audit is 279.36TPA which is 15.5% of the total registered processing capacity.

b. Deficit of 7.63% in Power consumption as per audit observations was found.

c. On-site plant and machinery are in confirmation with the details submitted in the application for registration under PWM Rules.

d. No GST Invoice for sales transactions not found to be uploaded as per CPCB direction dated 21-12-2022.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.1.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

Annexure-VII

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File No.: CP-20/94/2021-UPC-II-HO-CPCB-HO

April 8, 2025

To,

The Member Secretary,
Daman & Diu and Dadra & Nagar Haveli Pollution Control Committee
Office of the Deputy Conservator of Forests,
Moti Daman, Daman – 396220"

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

'परिवेश भवन' पूर्वी अर्जुन नगर, दिल्ली - 110032.
Parivesh Bhawan, East Arjun Nagar, Delhi - 110 032.
दूरभाष /Tel : 43102030, 22305792, वेबसाइट/Website: www.cpcb.nic.in

WHEREAS, as per Section 11.6 of the EPR Guidelines, The pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "*Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution*"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "*Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required*"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS, following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

    a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

    b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

    c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

    d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 116.5 Lac Tones have been generated till date, of which EPR Certificates of 86047 Tones have been generated by 17 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit

474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 0 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.01.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB.
2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.
3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:
   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

a. Plant and Machinery is in conformity with the details submitted in the Registration application;

b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, following Directions dated 21.02.25 were issued to your SPCB/PCC

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.01.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed with the directions) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024, 14.01.25 & 21.02.25 has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 01 PWPs and following major non-compliance were observed during the Audit:

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
1	SHREE RUDRA TRADERS	28	1	65	Yes	1388	4	7	Very high conversion factor (14.21) assigned to the unit, which should be less than 1 for recyclers

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24, 14.01.25 and 21.02.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.01.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File No.: CP-20/94/2021-UPC-II-HO-CPCB-HO April 8, 2025

To,

The Member Secretary
Gujarat Pollution Control Board
Paryavan Bhavan, Sector 10-A,
Gandhinagar – 382 043

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal dPeveloped by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rules, 2016;

WHEREAS, as per Section 11.6 of the EPR Guidelines, the pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "*Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution*"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "*Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required*"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS, following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

    a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

    b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

    c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

    d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 116.5 Lac Tones have been generated till date, of which EPR Certificates of 967288 Tones have been generated by 200 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 74 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS, in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.01.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB.
2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.
3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

i. Plant & Machinery not found on-site as per the details submitted in the Registration application

ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

a. Plant and Machinery is in conformity with the details submitted in the Registration application;

b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, following Directions dated 21.02.25 were issued to your SPCB/PCC

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.01.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed with the directions) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter.

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024, 14.01.25 & 21.02.25 has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 11 PWPs and following major non-compliance were observed during the Audit:

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
1	Gujarat Cement Works (A unit of UltraTech Cement Limited), Rajula	Nil	Nil	73	Yes	132603	0	0	Only two invoices have been uploaded, and the quantity of the sold product (Loose Clinker) is not mentioned in one uploaded invoices and in another invoice amount does not match the amount listed on the EPR portal
2	Vishal Poly Fibres Pvt Ltd	2034	8	Nil	Yes	29772	0	0	
3	NAAZ ENTERPRISE	863.4	72	Nil	Yes	1187	0	0	335 Invoice for sale of plastic scrap uploaded; 29 Invoice uploaded twice on the EPR portal
4	Hind Polymers	1502	50	Nil	No	1440	0	0	Machinery (2 Shredder, 2 Mechanical dust cleaner, 2 Extruders, in addition to the machines declared in the Registration application , found installed in the Unit;

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
5	Adinath Plasto Pack	57.6	8	31	Yes	1393	0	0	Invoice documents not submitted; instead, data submitted in tabular form
6	KHUSHBOO INDUSTRIES	394	26	48	Yes	1447	14	1	Unit is procuring granules from another unit 2.0 No invoice has been uploaded in the sales section only data in tabular from has been uploaded
7	Kiran Plastic	115	27	Nil	Yes	586	0	0	
8	Nilkanth Plastics	0	0	0	Yes	986	0	0	
9	Bharat Plastic Recycling	1200	NA	NA	No	1399	0	0	The Unit was being dismantled and hence no trial run could be conducted
10	Best Paper Mills Pvt. Ltd	NA	NA	NA	NA	47725	NA	NA	Unit was not operational during the audit due to upgradation work undertaken by the unit therefore capacity could not be reportedly assessed by the auditor through trial 2.0 To be re-audited
11	Lucro Plastecycle Private Limited	NA	NA	NA	No	3210	78	46	The unit is not doing plastic waste recycling in the premises. The unit reportedly has 11 collections centres and 02 recycling facilities at different locations in the state. The unit is basically engaged in production of other products like seat covers, wheel covers etc. in the

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
									premises visited for audit. Plant machineries are not in conformity with details given in application. Invoices uploaded in the EPR portal are of the products manufactured in the premises and also of other locations of sister concerns. Final product type not in conformity with the details provided in the application.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24, 14.01.25 and 21.02.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.01.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File No.: CP-20/94/2021-UPC-II-HO-CPCB-HO

April 8, 2025

To,

The Member Secretary
Jammu & Kashmir Pollution Control Committee
Sheikh-ul-AlaCampus,
Behind Govt. Silk Factory,
Rajbagh, Srinagar (J&K) 190008

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers

& Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, The pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "*Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution*"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "*Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required*"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS, following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

    a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

    b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

    c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also*

as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 116.5 Lac Tones have been generated till date, of which EPR Certificates of 7657 Tones have been generated by 14 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 4 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.01.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB.
2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;

   b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

   c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

   d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, following Directions dated 21.02.25 were issued to your SPCB/PCC

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.01.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed with the directions) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter.

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024, 14.01.25 & 21.02.25 has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 2 PWPs and following major non-compliance were observed during the Audit:

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
1	NEW LUCKY INDUSTRY	7.2	1	Nil	Yes	935	36	18	Plastic waste has been sold as per the sale invoices uploaded by the unit
2	AM Industry	63.04	16	65	No, The unit has installed additional machinery for which they have submitted application to the State Board	703	0	0	1.7 out of 10 buyers checked during onsite Audit have informed that they have bought plastic scrap and not recycled plastic from the Unit

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24, 14.01.25 and 21.02.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.01.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB*

Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File No.: CP-20/94/2021-UPC-II-HO-CPCB-HO

April 8, 2025

To,

The Member Secretary
Karnataka State Pollution Control Board
Parisara Bhavan, 4th & 5th Floor, # 49,
Church St., Bangalore - 560 001

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, The pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "*Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution*"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "*Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required*"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS, following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

    a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

    b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

    c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

d. To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.

2. To take the following actions against the defaulting PWPs, if any, identified as per (1) above:

a. To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;

b. To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.

c. To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.

3. To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 116.5 Lac Tones have been generated till date, of which EPR Certificates of 404050 Tones have been generated by 70 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 3 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.01.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB.

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;

   b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

   c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

   d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, following Directions dated 21.02.25 were issued to your SPCB/PCC

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.01.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed with the directions) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024, 14.01.25 & 21.02.25 has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 5 PWPs and following major non-compliance were observed during the Audit:

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
1	S A B Plastic Industries	27.2	2	No	No	2513	0	0	1.0Additional machinery found installed; 2.0 Quantity of recycled plastic sold could not be verified in 7/10 invoices during onsite Audit
2	Wisebin	3476	43	nil	No	3000	11	24	1.0 Sales product could not be verified during onsite audit; 2.0 Plastic grindings sold as recycled plastics for which EPR Certificates have been generated
3	MKH Industries (Unit 2)	210	35	67	No	605	0	0	1. Plastic scrap has been sold as per the uploaded tax invoices. 2.0 Out of 141 sale entries, plastic scrap has been sold in 106 sale entries. 2. 3. Industry is also involved in processing of plastic waste other than packaging waste.

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
									4. Supplied waste cannot be verified for any of the supplier. 5. Unit did not provide details of its buyers although from uploaded invoices waste scrap was sold in all verified buyers.
4	Yumna Traders	70	32	91	No	102	0	0	1. Plastic scrap, waste wood, damaged Plastic Crates, mixed plastic lumps, Plastic tags, has been sold in the invoices uploaded by the unit and EPR certificates have been generated. 2. No buyer information was confirmed 3. The Unit is producing Agglomerates
5	MOOGAMBIGAI METAL REFINERIES	1589	22	0	No	5629	0	0	1. The audited unit does not have the appropriate machinery for production of granules. 2.0 As per auditor, the audited unit is presently carrying out grinding, washing & drying operations only in the unit (plot no. 124 A & 124 B) and granule making is carried out in a separate plot (No, 89 & 90). 2. As per the uploaded invoices, Unit is also selling plastic chips and scrap through its

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
									sale entries along with plastic granules.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24, 14.01.25 and 21.02.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.01.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

April 8, 2025

File No.: CP-20/94/2021-UPC-II-HO-CPCB-HO

To,

The Member Secretary,
Kerala State Pollution Control Board
Plamoodu Jn., Pattom Palace P.O.
Thiruvananthapuram-695 004

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers

& Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, The pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "*Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution*"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "*Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required*"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS, following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

    a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

    b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

    c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the*

Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 116.5 Lac Tones have been generated till date, of which EPR Certificates of 151632 Tones have been generated by 17 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 2 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.01.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB.

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;

   b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

   c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

   d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue

/renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, following Directions dated 21.02.25 were issued to your SPCB/PCC

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.01.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed with the directions) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024, 14.01.25 & 21.02.25 has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 1 PWPs and following major non-compliance were observed during the Audit:

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
1	Galaxy Enviro Corporation	1640	100	No	No	843	0	0	1.Trial run could not be conducted as extruder was dumped under a pile of waste 2. Unit is involved in bailing and cutting which is not recycling as per PWM Rules 3. Invoices have been issued for sale of plastic scrap 4. Duplicate invoices have been uploaded on the EPR portal

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24, 14.01.25 and 21.02.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.01.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File No.: CP-20/94/2021-UPC-II-HO-CPCB-HO

April 8 , 2025

To,

The Member Secretary
Madhya Pradesh Pollution Control Board
Parayavaran Parisar, E-5, Arera Colony
Bhopal – 462 016, Madhya Pradesh

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers

& Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, The pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "*Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution*"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "*Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required*"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS, following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

    a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

    b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

    c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the*

Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 116.5 Lac Tones have been generated till date, of which EPR Certificates of 1128873 Tones have been generated by 69 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 16 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.01.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB.

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;

   b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

   c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

   d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue

/renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, following Directions dated 21.02.25 were issued to your SPCB/PCC

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.01.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed with the directions) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter.

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024, 14.01.25 & 21.02.25 has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 5 PWPs and following major non-compliance were observed during the Audit:

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
1	BADRI ECOFIBRES PRIVATE LIMITED	Nil	Nil	Nil	Yes	27055	0	0	
2	Rajratan Green Products	0	0	0	Yes	836	0	0	
3	EVER BAGS PACKAGING PRIVATE LIMITED	910	28	Nil	No	3413	0	0	1.0 One supplier of plastic waste not verified during onsite verification; 2.0 Details of individual machinery not provided on the application form
4	Sachin Bansal	1424	71	91	Yes	1320	2	0	
5	S S Polymers	4256	53	Nil	No	208	0	0	1.0 Machinery, in addition to the machines declared in the Registration application, found

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
									installed in the Unit; 2.0 Unit has uploaded sales invoice for plastic scrap; 3.0 The Unit is involved in cleaning and crushing of plastic waste, which does not qualify as recycling as per IS 14534:2023

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24, 14.01.25 and 21.02.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.01.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File No.: CP-20/94/2021-UPC-II-HO-CPCB-HO

April 8, 2025

To,

The Member Secretary
Maharashtra Pollution Control Board,
Kalpataru Point, 2nd – 4th Floor,Opp. Cine Planet Cinema,
Nr. Sion Circle, Sion (E), Mumbai – 400 022

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers

& Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, The pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "*Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution*"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "*Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required*"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS, following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

    a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

    b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

    c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the*

Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 116.5 Lac Tones have been generated till date, of which EPR Certificates of 817766 Tones have been generated by 129 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 13 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.01.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB.

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;

   b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

   c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

   d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue

/renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, following Directions dated 21.02.25 were issued to your SPCB/PCC

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.01.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed with the directions) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter.

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024, 14.01.25 & 21.02.25 has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 6 PWPs and following major non-compliance were observed during the Audit:

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
1	Ace Eco Systems	1532	31	Nil	No	3172	0	0	1.0 Extruders, Agglomerates and Cutter machines, in addition to the machines declared in the Registration application, found installed in the Unit
2	Biyani Polymers	3000	83	71,4	No	1040	0	0	1.0 Machinery (1 Grinder & 1 Agglomerator), in addition to the machines declared in the Registration application, found installed in the Unit 2.0 3/10 invoices verified during Onsite Audit were for plastic scrap; 3.0 More than 50 % (481 T out of 938 T) material reported to be sold was plastic scrap and not recycled plastic

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
3	Ms Bhagyavardhan Polyflakes Private Limited	0	0	0	No	2668	0	0	1.0 Unit has uploaded invoice of other units; 2.0 Additional machinery found installed in the Unit; 3.0 Unit is engaged in crushing and shredding and not actual recycling of plastic waste
4	World Plastic care	7357	61	Nil	No	2993	32	22	1.0 Additional machinery (4 agglomerates) found installed; Only 3 extruders found installed whereas 4 extruders had been declared in the Registration application
5	Unitech Fibers Pvt. Ltd	0	0	0	Yes	17886	1	0	
6	Unitech Fibers Pvt. Ltd-Unit 2	0	0	0	Yes	16142	0	0	

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24, 14.01.25 and 21.02.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.01.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR*

Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File No.: CP-20/94/2021-UPC-II-HO-CPCB-HO

April 8, 2025

To,

The Member Secretary,
Punjab Pollution Control Board
Vatavaran Bhawan, Nabha Road,
Patiala – 147 001, Punjab

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers

& Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, The pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "*Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution*"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "*Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required*"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS, following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

    a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

    b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

    c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the*

Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 116.5 Lac Tones have been generated till date, of which EPR Certificates of 259043 Tones have been generated by 19 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 0 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.01.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB.

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;

   b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

   c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

   d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue

/renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, following Directions dated 21.02.25 were issued to your SPCB/PCC

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.01.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed with the directions) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter.

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024, 14.01.25 & 21.02.25 has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 1 PWPs and following major non-compliance were observed during the Audit:

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
1	API Plastic Recyclers Private Limited (Formerly known as Ahuja Plastic Industry)	14016	47	0	Yes	58687	0	0	1.0 Random checks shows that a significant number of sale invoices for grinding were uploaded, instead of those for recycled plastics.

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24, 14.01.25 and 21.02.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.01.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File No.: CP-20/94/2021-UPC-II-HO-CPCB-HO

April 8, 2025

To,

The Member Secretary
Rajasthan State Pollution Control Board
A-4, Jalane Dungri Institutional Area,
Jaipur – 302 004, Rajasthan

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers

& Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, The pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "*Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution*"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "*Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required*"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS, following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

    a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

    b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

    c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the*

Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 116.5 Lac Tones have been generated till date, of which EPR Certificates of 814317 Tones have been generated by 62 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 12 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.01.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB.

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;

   b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

   c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

   d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue

/renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, following Directions dated 21.02.25 were issued to your SPCB/PCC

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.01.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed with the directions) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter.

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024, 14.01.25 & 21.02.25 has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 1 PWPs and following major non-compliance were observed during the Audit:

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
1	UltraTech Cement Limited Unit Aditya Cement Works, Chittorgarh	0'	0	No	Yes	201594	0	0	1.0 GST Statement not provided 2.0 Only two entries have been made, with 24 invoices clubbed together in one entry and 2 invoices clubbed in 2nd entry. Total quantity sold does not match with the invoices. 3.0 . Sale entry with invoice no. 202310291090478 reports quantity as 58,000 tons but 2 invoices are uploaded with total quantity of 84.36 tons 2. Sale entry with invoice no. 202310291090478 reports quantity as 7003180 tons but 24 invoices are uploaded with total quantity of 48,918.32 tons

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24, 14.01.25 and 21.02.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.01.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File No.: CP-20/94/2021-UPC-II-HO-CPCB-HO April 8, 2025

To,

The Member Secretary,
Tamil Nadu Pollution Control Board
76, Mount Salai, Guindy,
Chennai-600032

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers

& Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, The pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "*Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution*"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "*Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required*"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS, following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

    a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

    b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

    c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the*

Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.

d. To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.

2. To take the following actions against the defaulting PWPs, if any, identified as per (1) above:

a. To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;

b. To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.

c. To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.

3. To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 116.5 Lac Tones have been generated till date, of which EPR Certificates of 402929 Tones have been generated by 34 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 2 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.01.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB.

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;

   b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

   c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

   d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue

/renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, following Directions dated 21.02.25 were issued to your SPCB/PCC

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.01.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed with the directions) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter.

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024, 14.01.25 & 21.02.25 has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 5 PWPs and following major non-compliance were observed during the Audit:

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
1	SARASWATI PLASTIC	Nil	Nil	Nil	Yes	647	0	0	1.0 Only two invoices were uploaded for finished product sold on the portal in which quantity is not mentioned in one invoice and quantity is wrongly mentioned in another invoice
2	SWACHHA ECO SOLUTIONS PRIVATE LIMITED	2520	56	65	Yes	4022	0	0	1. As reported by auditor, the onsite process flow does not align with the process flow diagram provided in the application form. 2. 6 out of 10 invoices verified during onsite audit were for sale of Plastic scrap and not for recycled plastic.

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
									3.0 Random checks shows that the user uploaded a large number of sale invoices for scrap rather than for finished products.
3	Pratiks Waste Resources Management LLP	7400	NA	No trial run	No	357	9	7	1. Trial run could not be conducted during Audit as unit did not make necessary arrangement for the same.2. The procurement invoices are raised by the unit to supplier. 3. Most of the procurement and sales invoices provided are edited by the unit. . 4. Vide invoices 2023042772697 and 2023042772721 dated 25.02.2023, the quantity of end product sold to M/s. Pratiks Envir o Solutions (sister company of M/s. Pratiks Waste Resources Management LLP) are 10.37 and 0.32 MT respectively. However, the sales amount mentioned in EPR portal is same (Rs. 1500400/-) for both the Invoices. Also, these invoices were not provided for verification.

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
4	SPP Enterprises	0	0	0	Yes	1071	83	58	1.0 Out of the 10 buyers verified, 07 buyers have bought plastic scrap. Could not verify 02 buyers and wrong information uploaded for remaining 01 buyer; EPR 2.0 Certificates have been generated for sale of plastic scrap; 3.0 Qty of recycled plastic sold on the EPR Portal is substantially higher than that in the GST E-Invoice
5	Chetan Plastics	0	0	0	Yes	914	0	0	1. 25 tons of plastic waste has been supplied by unit named as 'Chetan Plastics II' with same address as the audited unit. 2. Contact information of all suppliers are same on the portal. 3. The quantity of product sold in the uploaded invoices is found to be different from the EPR portal 4. There exist 12 sale entries with total product sold as 15.75 Ton to unit named as 'Chetan Plastics II' with same address as the audited unit

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24, 14.01.25 and 21.02.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.01.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File No.: CP-20/94/2021-UPC-II-HO-CPCB-HO

April 8, 2025

To,

The Member Secretary,
Uttar Pradesh Pollution Control Board,
Building.No. TC-12V Vibhuti Khand, Gomti Nagar,
Lucknow-226 010

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers & Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

'परिवेश भवन' पूर्वी अर्जुन नगर, दिल्ली - 110032.
Parivesh Bhawan, East Arjun Nagar, Delhi - 110 032.
दूरभाष /Tel : 43102030, 22305792, वेबसाइट/Website: www.cpcb.nic.in

WHEREAS, as per Section 11.6 of the EPR Guidelines, The pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "*Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution*"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "*Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required*"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS, following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

    a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

    b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

    c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.*

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 116.5 Lac Tones have been generated till date, of which EPR Certificates of 1627125 Tones have been generated by 100 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 1 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.01.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB.

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;

   b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

   c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

   d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue /renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, following Directions dated 21.02.25 were issued to your SPCB/PCC

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.01.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed with the directions) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024, 14.01.25 & 21.02.25 has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 5 PWPs and following major non-compliance were observed during the Audit:

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
1	GANESHA ECOSPHERE LIMITED	18576	53	Nil	Yes	30563	61	46	1.0 6 out of 11 Sales Invoices could not be verified during onsite Audit
2	Shree Shyam packaging	68710	94	Nil	Nil	15406	0	0	1.0 As per Consent, the processing capacity is 7200 TPA . However, as per EPR Registration it is 73000 TPA;2. Conversion factor is 2.5 for recycling facility, hence unit has generated 15406.8 T of potential l from the sale of 5,381 tons of finished products, wherein conversion factor for a recycler should always be < 1.

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
3	Jainarain Fabtech Private Limited	0	0	0	Yes	74730	3	4	1.0 Unit presently has two numbers of Spinning lines, while they have registered only one number of Spinning line in their EPR Registration application form
4	EVER GREEN E WASTE RECYCLING MANAGEMENT	9000	NA	NA	Yes	8850	0	0	1.Trial run could not be conducted as the unit was not in operation 2. 2 Unit is operating on DG sets and no electricity bill provided 3. Unit is to be re-audited
5	ACCORD HYDRO AIR SWM BARABANKI PVT LTD	NA	NA	NA	NA	1	0	0	1.0 Unit was found closed and in defunct condition during visit with SPCB. 2.0 As informed by Nagar Palika Parishad ,Barabanki unit is closed since 21.11.2022. It does not have valid Consent from SPCB (31.12.2023)

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24, 14.01.25 and 21.02.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.01.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman

केन्द्रीय प्रदूषण नियंत्रण बोर्ड
CENTRAL POLLUTION CONTROL BOARD
पर्यावरण, वन एवं जलवायु परिवर्तन मंत्रालय, भारत सरकार.
MINISTRY OF ENVIRONMENT, FOREST & CLIMATE CHANGE, GOVT. OF INDIA.

File No.: CP-20/94/2021-UPC-II-HO-CPCB-HO

April 8, 2025

To,

The Member Secretary
West Bengal Pollution Control Board
Paribesh Bhavan, 10A, Block-L.A.,
Sector III, Bidhan Nagar, Kolkata - 700 106

Directions under Section 5 of the EPA, 1986 regarding compliance of various provisions under Schedule-II of Plastic Waste Management Rules, 2016, i.e., Guidelines on Extended Producer Responsibility (EPR)

WHEREAS, the Ministry of Environment, Forest & Climate Change (MoEF&CC) has notified Plastic Waste Management Rules, 2016, in exercise of the powers conferred under sections 3, 6 & 25 of the Environment (Protection) Act, 1986 vide Notification No. G.S.R 320 (E) dated March 18, 2016; and

WHEREAS, Guidelines for Extended Producers Responsibility for Plastic packaging were notified by MoEF&CC on February 16, 2022 as Schedule-II of the Plastic Waste Management Rules, 2016; and

WHEREAS, as per Section 6.1(a) of the EPR Guidelines, "The following entities shall register on the centralized portal developed by Central Pollution Control Board namely:- (1) Producer (P); (ii) Importer (1); (iii) Brand owner (BO), (iv) Plastic Waste Processor engaged in (a) recycling, (b) co-processing (c) waste to energy, (d) waste to oil, and (e) industrial composting; and

WHEREAS, as per Section 12.4 of EPR Guidelines, Central Pollution Control Board by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate. Central Pollution Control Board, as required, can also verify compliance of Plastic Waste Processors through inspection and periodic audit. In case of plastic waste processors and Producers, Importers & Brand-Owners operating in a State or Union Territory, Central Pollution Control Board may, if required, direct State Pollution Control Board or Pollution Control Committee to take action; and

WHEREAS, as per Section 13.1 of EPR Guidelines, the concerned State Pollution Control Board or Pollution Control Committee shall register Producers, Importers & Brand-Owners (operating in one or two states) and plastic waste processors, through the online portal developed by Central Pollution Control Board. Provision for registration shall be made on the Extended Producer Responsibility portal. State Pollution Control Board or Pollution Control Committee by itself or through a designated agency shall verify compliance of Producers, Importers & Brand-Owners through inspection and periodic audit, as deemed appropriate, of Producers, Importers

& Brand-Owners as well as plastic waste processors in their jurisdiction as per the Plastic Waste Management Rule, 2016; and

WHEREAS, as per Section 11.6 of the EPR Guidelines, The pro forma for the certificate shall be developed by Central Pollution Control Board. In no case, the amount of plastic packaging waste recycled by the enterprise shall be more than installed capacity of the enterprise. The certificates will be for plastic packaging category-wise and shall include GST data of the enterprise; and

WHEREAS, as per section 9.1 of the EPR Guidelines, "*Environmental Compensation shall be levied based upon polluter pays principle, with respect to non-fulfilment of Extended Producer Responsibility targets by Producers, Importers & Brand Owners, for the purpose of protecting and improving the quality of the environment and preventing, controlling and abating environment pollution*"; and

WHEREAS, as per section 9.2 of the EPR Guidelines, "*Central Pollution Control Board shall lay down guidelines for imposition and collection of environment compensation on Producers, Importers & Brand-Owners, recyclers and end of life processors, in case of non-fulfilment of obligations set out in these guidelines, and the same shall be notified. The Guidelines for Environmental Compensation shall be updated, as required*"; and

WHEREAS, CPCB has prepared the Environmental Compensation (EC) guidelines as per the provision of EPR guidelines and PWM Rules, 2016, as amended; and

WHEREAS, as per revised guidelines for assessment of Environmental Compensation prepared by CPCB, EC is to be levied considering the category wise shortfall in EPR target, as Cat I: Rs.2900 / T; Cat II: Rs.5000 / T; Cat III & IV: Rs.7900 / T; and

WHEREAS, following Directions dated 20.11.2023 were issued to the SPCBs/PCCs:

1. *To take immediate necessary actions to improve upon the system of grant of registration within SPCB/PCC, monitoring and enforcement ensuring enforcement of the PWM Rules, EPR guidelines and directions/guidelines issued by CPCB, including the following:*

    a. *To re-check processing facilities of Registered PWPs in your state and to confirm that the Processing capacity as per the Registration granted to them is in conformity with the actual facilities available in the unit. All other details provided in the online application form are also to be revalidated by SPCB/PCC.*

    b. *To regularly monitor EPR Certificate generation process of the Registered PWPs ensuring that EPR Certificates generated by PWPs are in accordance with requirements prescribed in CPCB guidance manual such as uploading of GST E-invoice corresponding to the sales of finished on the EPR Portal.*

    c. *If violations are observed as per (a) & (b) above, to conduct detailed enquiry into the issue of CTE and CTO and also as to how physical verification of the*

Unit was approved by SPCB/PCC, in view of the gross violations observed also as to why the process of generation of EPR Certificates was not monitored by SPCB/PCC.

d. *To fix the liability on erring official/s and take disciplinary action against erring officials, if any, as per the findings of the enquiry set up, as at (c) above.*

2. *To take the following actions against the defaulting PWPs, if any, identified as per (1) above:*

a. *To suspend the consent/authorization/registration issued to the defaulting PWPs, with immediate effect and issue show cause notice to debar such PWPs from operating under the Extended Producer Responsibility framework for a period of one year as per Clause 11.4 of the EPR Guidelines or/ and for revocation of the consent/authorization/registration issued to the Unit;*

b. *To levy Environmental Compensation (EC), corresponding to the quantum of EPR certificates generated not in conformity with requirement prescribed in CPCB Guidance manual for operating Centralized EPR Portal. The EC is to be levied as per "Guidelines for Assessment of Environmental Compensation to be levied for violation of PWP Rules" (https://cpcb.nic.in/uploads/plasticwaste/EC_Regime_PWM.pdf) and Unit be directed to deposit the same in the designated Escrow Account, created by the SPCB/PCC for the purpose.*

c. *To take necessary action as per applicable law against violating PWPs which have submitted false documents for obtaining registration as well as for generating EPR certificates. It may further be ensured that action taken by SPCB/PCC regarding these units should act as a deterrent for other Units in committing such violations.*

3. *To take all necessary steps to ensure that PWPs henceforth complies with all conditions including generating GST E-invoice for all sales of only finished products and uploads the same on the EPR Portal, failing which necessary action be immediately taken including levying of EC against each non-complying Unit.*

WHEREAS, CPCB has developed the Audit app and web module for the purpose of conducting audit of registered PWPs with the provision for online submission of reports by auditors; and

WHEREAS, CPCB has also developed the 'Standard Operating Procedure (SOP) for conducting audit of registered PWPs' for assistance and guidance to auditors; and

WHEREAS, several news articles have been published in the national as well as the local newspapers on authenticity of the EPR certificates being generated by the registered PWPs; and

WHEREAS, the matter related to generation of fake EPR Certificates is also consideration of Hon'ble NGT vide its Original Application No. 926/2024 News Item titled "6 lakh fake pollution-trading certificates unearthed in three States" appearing in The Hindu dated 14.07.2024; and

WHEREAS, EPR Certificates of the order of 116.5 Lac Tones have been generated till date, of which EPR Certificates of 101182 Tones have been generated by 19 registered PWPs in your state/UT; and

WHEREAS, in view of aforementioned points, it had been decided to conduct audit of all PWPs which have generated EPR Certificates. It had further been decided to Audit 474 PWPs which have generated > 200 T of EPR Certificates in the first Phase I, out of which 134 PWPs are to be audited by concerned SPCBs/PCCs; and

WHEREAS, CPCB, vide letter dated 02.08.2024, had assigned 2 no. of PWPs to your SPCB/PCC for Audit; and

WHEREAS following Directions dated 12.11.2024 were issued to the SPCBs/PCCs:

1. *To immediately complete audit of the PWPs as assigned vide above mentioned letter dated 02.08.2024 in line with the SOP for conducting audit of registered PWPs.*
2. *To submit the report duly approved by Member Secretary of the SPCB on the audit web module within 10 days of issuance of this direction.*
3. *To submit Action taken report w.r.t. above mentioned directions dated 20.11.2023 issued by CPCB."*

WHEREAS, CPCB issued Directions dated 21.12.2022 to all PWPs to upload GST E-Invoice of all transactions related to plastic packaging; and

WHEREAS, it is observed that all PWPs operating in your jurisdiction are not uploading GST E-Invoice of the transactions related to plastic packaging which is non-compliance of aforementioned CPCB's Directions; and

WHEREAS in view of the aforementioned points, it is essential to correlate the quantum of EPR Certificates generated not in conformity with the provisions of EPR guidelines and take necessary action against the defaulting units to ensure that authentic EPR certificates are generated in accordance with the actual plastic waste being processed by the units;

WHEREAS, CPCB has made provisions on the EPR portal for strengthening of process of generation of EPR certificates by PWPs which shall allow upload of GST e-Invoices only after successful verification of uploaded details from GSTN portal; and

WHEREAS, Instruction sheet for uploading of GST e-Invoices for sale of product by PWPs is available on the EPR Portal; and

WHEREAS following Directions dated 14.01.25 were issued to SPCBs/PCCs

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23 and 12/11/24 issued by CPCB.

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports as well as Audit Reports of SPCB/PCC in accordance with Directions dated 20/11/23 and 12/11/24 issued by CPCB on the matter.

3. Proportionate EC must be levied in case any of the following non-compliance is observed in the audit report:

   i. Plant & Machinery not found on-site as per the details submitted in the Registration application

   ii. GST E-invoice is not uploaded as proof of sale of finished product on the EPR Plastic Portal or uploaded GST E-invoice is not found to be in order as proof of sale of finished product on the EPR Plastic Portal

   iii. Actual processing capacity (as assessed in the audit by actually operating the plant) is less than the Registered capacity (as per the Registration application)

   iv. Power consumption bill is less than expected power consumption as assessed in the audit by actually operating the plant.

   EC waiver may be given in respect of deficit of upto 20% in (iii) and (iv) above considering errors/benefit of doubt in assessing the capacity/electricity consumption during the audit assessment.

   Further, the EC waiver may also be considered for non-uploading of GST E-invoice (but have uploaded manually generated GST) subject to the condition that such PWPs must register on the GST Portal for the purpose of generation of GST E-Invoice within 15 days of issue of the proposed Directions and also that:

   a. Plant and Machinery is in conformity with the details submitted in the Registration application;

   b. Details of sales of such uploaded manual GST invoice as proof of sale of finished product on the EPR Plastic Portal is found to be in order;

   c. Deficit in processing capacity (as assessed in the audit by actually operating the plant) which is within 20% of the Registered capacity (as per the Registration application) and expected power consumption of the products for which EPR certificate has been generated

   d. Deficit in power consumption bill corresponding to total productions claimed is within 20% of the consumption bill as assessed during audit by actually operating the plant

4. To ensure that all PWPs upload GST E-invoice for transactions related to plastic packaging as per CPCB's Directions dated 21.12.22 and further issue

/renew consent of the PWPs only if they register on the GST Portal for generation of GST E-Invoice

WHEREAS, following Directions dated 21.02.25 were issued to your SPCB/PCC

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24 and 14.01.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed with the directions) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.1.25 issued by CPCB on the matter.

WHEREAS, Action Taken Report (ATR) from your SPCB/PCC, for the directions issued dated 20.11.2023, 02.11.2024, 14.01.25 & 21.02.25 has not been received till date CPCB; and

WHEREAS, CPCB has conducted Audit of 4 PWPs and following major non-compliance were observed during the Audit:

S. No.	Name of the industry	Major observations during Audit							Other major non compliances
		Deficit			Onsite Plant & machinery in confirmation with Application details	EPR Certificates generated (T)	% Invoice uploaded in confirmation with direction dated 21-12-2022	% Sales quantity in confirmation with Stipulated norms	
		Production capacity (TPA)	Production capacity (%)	Power consumption (%)					
1	RUNGTA MOULDINGS PVT LTD	12550	67	13	No	16137	69	45	1.0 Only 3/10 buyers confirmed the details of material purchased during onsite verification
2	Hindustan Enterprise	59.7	15	15		882	0	0	1.0 3/5 Suppliers of plastic waste confirmed that they have supplied plastic waste; 2.0 10 Invoices have been uploaded thrice; 6/10 buyers verified during onsite audit
3	ASHISH PLAST INDUSTRY	258	57	0	Yes	335	0	0	
4	MAKERS AND IQ INDUSTRIES PVT LTD	40	10	Nil	yes	485	0	0	

Copy of the CPCB Audit Report/Reports are enclosed for ready reference

NOW THEREFORE, in view of above and in exercise of the powers vested to Chairman, Central Pollution Control Board (CPCB) vide Notification No. S.O.730 (E) dated July 10, 2002 notified as per provisions of Section 5 of the Environment (Protection) Act, 1986, the following Directions are issued to your office:

1. To submit reasons for non-submission of Action Taken report of Directions dated 20/11/23, 12/11/24, 14.01.25 and 21.02.25 issued by CPCB

2. To take necessary action against the defaulting PWPs as per findings of the CPCB Audit Reports (enclosed) as well as Audit Reports of SPCB/PCC in accordance with Directions dated 14.01.25 issued by CPCB on the matter

You are hereby directed to take necessary action for compliance of aforesaid directions and submit the action taken report (*including Unit-wise details of EPR Certificates generated not in conformity with the requirement prescribed in CPCB Guidance manual, EC levied, status of suspension/revocation of consent/ registration and issuance of closure direction with respective period of debarring from EPR Framework) to* this office within 15 days of receipt of this direction.

(Amandeep Garg)
Chairman