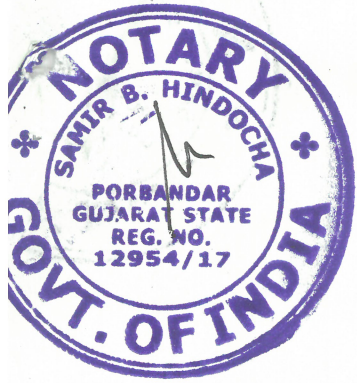


3619



**BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL,
WESTERN ZONE BENCH AT PUNE**

ORIGINAL APPLICATION NO.101 OF 2019 (WZ)

M/s. Devabhai Karabhai Bhutiya Mine

... Applicant

Versus

Mr. Sayyed Mohammed Sabir Usman & Others


... Opponents

**AFFIDAVIT OF REPLY/OBJECTIONS ON BEHALF OF RESPONDENT
NO.45 - M/S. Devabhai Karabhai Bhutiya LIMESTONE MINE TO THE
REPORT OF COMMITTEE DATED DECEMBER 2023**

MOST RESPECTFULLY SHEWETH THAT:

I, Devabhai Bhutiya, s/o Karabhai Bhutiya, Hindu, Adult, Indian inhabitant, residing at Porbandar, the applicant herein (original respondent No.45), do hereby solemnly affirm and declare as under:

1. I state that I have perused the Report on Damage Assessment Due to Illegal Mining of Limestone dated December 2023 along with the documents annexed therewith filed by the Joint Committee pursuant to order of the Hon'ble NGT dated 22.08.2023 passed in OA No.101 of 2019. I am conversant with the facts and circumstances of the case based on the record available with my office and I am competent to affirm this affidavit.
2. I state that in addition to the reply filed in the Original Application, an Interlocutory Application has been also filed before the Hon'ble NGT



inter alia raising preliminary objections as to the maintainability of the Original Application itself, with a request to decide the said objection as preliminary issues before entertaining the OA on merits.

3. Without prejudice to what is state above, it is submitted that vide order dated 22.08.2023, this Hon'ble Tribunal had constituted a Joint Committee consisting of one member each from State Environment Impact Assessment Authority (SEIAA), Gujarat, Gujarat Pollution Control Board (GPCB), Department of Industries and Mines, Gujarat, District Collector of the concerned district and GPCB will be the nodal agency of the said Committee. The Hon'ble Tribunal had directed the Joint Committee to visit the sites in question and submit its report on the damage caused to the environment after 31.03.2016 in violation of law. The Report prepared by the Joint Committee was produced on record on 02.01.2024 and was served upon the Respondents pursuant to the order passed by the Hon'ble Tribunal on 02.01.2024 and permitted the Respondents to file objections to the Report. Accordingly the answering Respondent files its objections as under:

4. I state that the Joint Committee, as is evident from the Report, inspected the mines of the Respondent No.45 on 01.11.2023, which turned out to be a surprise inspection since the answering Respondent was not informed in advance about the date and timing of the inspection. The inspection was carried out in absence of the answering Respondent, which in itself is procedural lapse on part of the respected Joint Committee. It is settled law that any such inspection carried out in absence of the Respondent ought not to be taken into consideration. Further, no opportunity of hearing was provided by the






respected Joint Committee to the answering Respondent to present facts, documents and evidence pertaining to the subject mine causing gross violation of principles of natural justice. Without considering the facts of case of Respondent No.45, an exorbitant amount of penalty of Rs.86,54,723 as the Average Damage Assessment has been imposed. The objections to the Report dated December 2023 prepared by the Joint Committee can be further divided into following sections:

- A. Breach of principles of Natural Justice
- B. The Joint Committee has acted beyond its scope
- C. Objections to the methodology of calculation of compensation
- D. Preliminary Objections to the levy of Penalty
- E. Compensation ought to have been proportional

A. Violation of principles of natural justice:

5. The Joint Committee has erred in straightaway determining the Average Assessment Cost without giving an opportunity of hearing and without determining the actual damage caused if any. In a predetermined manner the Joint Committee has straightaway applied the formula which was utilized for other EC violation cases without even first determining whether there has been any violation by the Respondent. As discussed hereinabove, there were several aspects which the Committee ought to have considered before determining the penalty or environmental compensation required to be paid by the Respondent. Had an opportunity of hearing been afforded to the Respondent, the Respondent would have been able to put its submissions before the Joint Committee itself, which had caused a determination of not just the allegation that there has been violation



by the Respondent but also the compensation that would have to be paid by the Respondent, resulting into violation of principles of natural justice. An opportunity of hearing ought to have been afforded to the Respondent by the Joint Committee before preparing the report. The said conduct of the Joint Committee is in contravention of Section 19 of the National Green Tribunal Act, 2010 which states that:

“19. Procedure and powers of Tribunal –

(1) The Tribunal shall not be bound by the procedure laid down by the Code of Civil Procedure, 1908 but shall be guided by the principles of natural justice.

(2) ...”

6. The compliance of principles of natural justice has been enshrined in the Act itself. Yet, no opportunity of hearing has been provided before determining the violation and non-compliance with the laws and Notifications as published by MoEF. A reference can be made to the ratio laid down in the judgment of *Maneka Gandhi v. Union of India*, reported in (1978) 1 SCC 248, wherein it was held that:

“14.*The audi alteram partem Rule is not cast in a rigid mould and judicial decisions establish that it may suffer situational modifications. The core of it must, however, remain, namely, that the person affected must have a reasonable opportunity of being heard and the hearing must be a genuine hearing and not an empty public relations exercise. That is why Tucker, L.J., emphasised in Russel v. Duke of Norfolk 1949 1 ALL ER 109 that "whatever standard of natural justice is adopted, one essential is that the person concerned should have a reasonable opportunity of presenting his case". What opportunity may be regarded as reasonable would necessarily depend*






on the practical necessities of the situation. It may be a sophisticated full-fledged hearing or it may be a hearing which is very brief and minimal: it may be a hearing prior to the decision or it may even be a post- decisional remedial hearing. The audi alteram partem Rule is sufficiently flexible to permit modifications and variations to suit the exigencies of myriad kinds of situations which may arise.....”.

7. Further expanding the scope in the case of Delhi Transport Corporation v. D.T.C Mazdoor Congree and Ors., reported in (1991) Supp (1) SCC 600, it was held that:


“202.It is now well settled that the 'audi alteram partem' Rule which in essence, enforces the equality Clause in Article 14 of the Constitution is applicable not only to quasi-judicial orders but to administrative orders affecting prejudicially the party-in-question unless the application of the Rule has been expressly excluded by the Act or Regulation or Rule which is not the case here. Rules of natural justice do not supplant but supplement the Rules and Regulations. Moreover, the Rule of Law which permeates our Constitution demands that it has to be observed both substantially and procedurally Rule of law posits that the power is to be exercised in a manner which is just, fair and reasonable and not in an unreasonable, capricious or arbitrary manner leaving room for discrimination.....”.

8. Recently, importing from the law as it was laid down in the in the case of Maneka Gandhi (supra), the Hon'ble Apex Court in the case of Aureliano Fernandes vs. State of Goa and Ors., as reported in MANU/SC/0572/2023, held that:



"53. The judgment of this Court in Maneka Gandhi (supra) spearheaded two doctrinal shifts on procedural fairness because of the constitutionalising of natural justice. Firstly, procedural fairness was no longer viewed merely as a means to secure a just outcome but a requirement that holds an inherent value in itself. In view of this shift, the Courts are now precluded from solely assessing procedural infringements based on whether the procedure would have prejudiced the outcome of the case. Instead, the courts would have to decide if the procedure that was followed infringed upon the right to a fair and reasonable procedure, independent of the outcome. In compliance with this line of thought, the courts have read the principles of natural justice into an enactment to save it from being declared unconstitutional on procedural grounds. Secondly, natural justice principles breathe reasonableness into the procedure. Responding to the argument that the principles of natural justice are not static but are capable of being moulded to the circumstances, it was held that the core of natural justice guarantees a reasonable procedure which is a constitutional requirement entrenched in Articles 14, 19 and 21. The facet of audi alteram partem encompasses the components of notice, contents of the notice, reports of inquiry, and materials that are available for perusal. While situational modifications are permissible, the Rules of natural justice cannot be modified to suit the needs of the situation to such an extent that the core of the principle is abrogated because it is the core that infuses procedural reasonableness. The burden is on the applicant to prove that the procedure that was followed (or not followed) by the adjudicating authority, in effect, infringes upon the core of the right to a fair and reasonable hearing."





Therefore, the Respondent ought to have been heard before preparing the report. A hearing at this stage, being, after having determined the compensation to be levied upon the Respondent No.45, is a futile exercise and nothing but an empty formality. It is submitted that the Respondent has been applying for obtaining EC since 2010, has ensured that all precautions are taken so as to not damage the environment and has not conducted mining since 2020, which factors ought to have been considered by the Joint Committee. The report prepared by Joint Committee ought to have been set aside and be directed to give an opportunity of hearing to the Respondent before preparing any such Report.

B. The Joint Committee has acted beyond its scope:

10. It is humbly submitted that the Joint Committee has erred and misinterpreted the directions of the Hon'ble Tribunal of inspecting the sites and submitting a report on the damaged caused and has taken upon itself the task of determining the assessment as well. The Hon'ble Tribunal has not directed the task of determining and assessing the environmental compensation to be paid if any. The Joint Committee acted beyond its jurisdiction and has therefore transgressed from its scope by determining the environmental compensation as well. The said act is contrary to the law laid down by the Hon'ble Supreme Court in the case of Kantha Vibhag Yuva Koli Samaj Parivartan v. State of Gujarat, as reported in MANU/SC/0134/2022, wherein it was held that:

"15. It is first important to differentiate expert committees which are set by the courts/tribunals from those set up by the





Government in exercise of executive powers or under a particular statute. The latter are set up due to their technical expertise in a given area, and their reports are, subject to judicially observed restraints, open to judicial review before courts when decisions are taken solely based upon them. The precedents of this Court unanimously note that courts should be circumspect in rejecting the opinion of these committees, unless they find their decision to be manifestly arbitrary or mala fide. On the other hand, courts/tribunals themselves set up expert committees on occasion. These committees are set up because the fact-finding exercise in many matters can be complex, technical and time-consuming, and may often require the committees to conduct field visits. These committees are set up with specific terms of reference outlining their mandate, and their reports have to conform to the mandate. Once these committees submit their final reports to the court/tribunal, it is open to the parties to object to them, which is then adjudicated upon. The role of these expert committees does not substitute the adjudicatory role of the court or tribunal. The role of an expert committee appointed by an adjudicatory forum is only to assist it in the exercise of adjudicatory functions by providing them better data and factual clarity, which is also open to challenge by all concerned parties. Allowing for objections to be raised and considered makes the process fair and participatory for all stakeholders.

16. Sections 14 and Section 15 entrust adjudicatory functions to the NGT. The NGT is a specialized body comprising of judicial




and expert members. Judicial members bring to bear their experience in adjudicating cases. On the other hand, expert members bring into the decision-making process scientific knowledge on issues concerning the environment. In *Hanuman Laxman Aroskar v. Union of India*, a two-Judge Bench of this Court noted that the NGT is an expert adjudicatory body on the environment. The Court held:

133. The NGT Act provides for the constitution of a tribunal consisting both of judicial and expert members. The mix of judicial and technical members envisaged by the statute is for the reason that the Tribunal is called upon to consider questions which involve the application and assessment of science and its interface with the environment... 134. NGT is an expert adjudicatory body on the environment.

17. The NGT does not have a dearth of 'expertise' when it comes to the issues of environment.

18. Section 15 empowers the NGT to award compensation to the victims of pollution and for environmental damage, to provide for restitution of property which has been damaged and for the restitution of the environment. The NGT cannot abdicate its jurisdiction by entrusting these core adjudicatory functions to administrative expert committees. Expert committees may be appointed to assist the NGT in the performance of its task and as an adjunct to its fact-finding role. But adjudication under the statute is entrusted to the NGT and cannot be delegated to administrative authorities. Adjudicatory functions assigned to courts and tribunals cannot be hived off to administrative committees.




19. *The NGT has in the present case abdicated its jurisdiction and entrusted judicial functions to an administrative expert committee. An expert committee may be able to assist the NGT, for instance, by carrying out a fact-finding exercise, but the adjudication has to be by the NGT. This is not a delegable function. Thus, the order impugned in the appeal cannot be sustained. The consequence of the impugned order is to efface the meticulous exercise which was carried out by the earlier Benches. Valuable time has been lost in the meantime and crucial issues pertaining to the environment in the present case have been placed on the back-burner."*

As held by the Hon'ble Court, the committees which are set up with specific terms of reference outlining their mandate and their reports have to conform to the mandate. The Hon'ble Apex Court has further relied upon the aforementioned judgment in the case of Singrauli Super Thermal Power Station v. Ashwani Kumar Dubey and Ors. reported in 2023 INSC 618 and has upheld the same. Copies of both the judgments referred to hereinabove are annexed hereto and marked **Annexure-1**. In the present case, the Joint Committee ought to have restricted itself to the task of visiting the sites and preparing a report on the damage caused. It is pertinent to note that in the Joint Committee, instead of elaborating the damage caused to the environment and the ways and means of the cause, has mechanically calculated the Damage Assessment Costs.

11. Further, the Report fails to establish the nature, manner and extent of the alleged environmental damage or pollution caused. Determining the compensation straightaway on the basis of a formula






without an actual estimate of the damage caused to the environment amounts to putting the cart before the horse which ought not to have been permitted. The Applicant and the Joint Committee ought to have first established the violations and damage caused to the environment if any backed by evidence qua the same. In the present case, the Committee has in its report at page 3284 observed that during site visit the mine is observed to not be in operation, nor was any mining going on and no stock was observed. The Committee has failed to consider that the project proponent had already submitted an application for grant of EC before the Gujarat State Level Expert Appraisal Committee ('SEAC') on 12.04.2010 and had also applied again for obtaining EC on 14.03.2014, which is pending as on date. The project was considered by the Minutes of 10th meeting of Expert Appraisal Committee for the proposal involving violation of EIA Notification, 2006 held on 11.07.2018 at MOEF, New Delhi and has been deferred thereafter. Further, the project proponent has, while the mining activities were on going, ensured that minimum damage is caused to the environment. The Committee has failed to consider that the during pendency of the application for obtaining EC, present Original Application has been filed. The Respondent No.45 has in its reply already averred and elaborated upon the EC obtained and is not repeated herein for the sake of brevity.

C. Objections to the methodology of calculation of compensation:

12. It is submitted that the GPCB used to visit the project when mining activities were being carried out. GPCB has never found irregularities of fugitive emissions during regular visits and inspection of mines





undertaken from time to time. It is submitted that the Joint Committee has grossly erred in applying the straightjacket formula without even considering the ground reality and the pendency of application for EC since a considerable period of time. Therefore, the methodology adopted is completely erroneous, arbitrary, highhanded and contrary to record. The Objections to the methodology adopted by the Joint Committee can be bifurcated into the following:

(i) Errors in Assessment as per Indicative Guidelines for Assessment of Ecological Damage:

The Joint Committee has erred in imposing cost of Rs.12,000 towards Dust Suppression. It is submitted that the Respondent has been ensuring that there are no fugitive emissions by sprinkling of water in a timely manner. The Respondent has also purchased a tractor and converted it into a tanker through which water is brought on the site for the said purpose, copy of the said Bills are annexed hereto and marked **Annexure-2**.

The Committee has erred in imposing a cost for Annual Planting of Trees which is determined to be Rs.11,36,716. The Joint Committee has failed to consider that the Respondent has been ensuring and taking active steps for maintaining a green belt and cover around the mine. The Respondent has planted about thousands of trees around the mine and has been maintaining them and watering them on a daily basis in consonance with the grant of mining norms and as per the terms and conditions of EC. The said green cover can also be seen from satellite images as available






from Google Earth and other photographs, copy whereof is annexed hereto and marked **Annexure-3**. It is pertinent to note that the Respondent has been planting trees and maintaining forest cover since even before the application for EC was made. In fact, in a letter dated 19.05.2015 addressed by the Deputy Engineer, Gujarat Water Supply and Sewage Board to the Respondent it is stated that because certain portion of land is required for laying down a pipeline, around 150 to 200 trees which have been planted by the Respondent will have to be uprooted, copy whereof is annexed hereto and marked **Annexure-4**. The Respondent has made full efforts to ensure that the green belt is maintained and ought not to be penalized for the same.

The Committee has erred in imposing cost towards health and Safety and has blindly followed the indicative Guidelines for Assessment of Ecological Damage, SEIAA/SEAC Gujarat. The fact that the guidelines are 'indicative' itself suggests that they are not mandatory and other relevant factors ought to have been taken into consideration. Therefore, the Total Damage Assessment Cost of Rs.14,54,275 is arbitrary, unlawful and imposed in a highhanded manner.

(ii) Errors in Compensation cost Assessment as per Methodology for Assessment Environment Compensation:


The Joint Committee has grossly erred in determining the Compensation and Cost Assessment as per Methodology for Assessing Environmental Compensation, CPCB. The Pollution Index (PI) is determined to be 60 without recording any



reasons whatsoever. The Report merely records that during visit, water logging is observed and that mining is not going on nor is any stock visible. The Report fails to explain as to on what basis has the factor been decided to be 60, therefore, the same is baseless and arbitrary.

The Number of days in Violation has been determined to be 1000. In fact, as per the records maintained by the Respondent pertaining to work days, production and dispatch, the mines of the Respondent have functioned only for 461 days starting from April 2016 to August 2020. The Joint Committee has erred in assuming that each and every mine has worked for a period of 250 days per year and thereafter reached to an estimate of 1000 days on the basis of 4 years starting from April 2016. A tabular summary of the data as maintained by Respondent of the month wise data including the Work Days is annexed hereto and marked **Annexure-5**. The summarized data mentions the exact number of working days in each month during which the mining activities were carried out since April 2016 to August 2020, till the mining activities stopped. The said summary is prepared from the data which used to be regularly submitted to the Industries and Mining Department, which can also be ascertained by tallying with production quantity which is mentioned in the year wise production which is submitted by respective District Geologists and produced with the Report at Annexure-VIII. The Respondent craves leave to produce detailed data of production on a monthly basis as maintained






by the Respondent and submitted to the authorities in a timely manner, as and when necessary. The assumption of the mine having worked for 1000 days is completely arbitrary and cannot be considered as a valid estimate of the days during which the mine was functioning, the Joint Committee is put to strict proof thereof.

The Factor in Rupees ('R') has been determined by the Committee to be 250. The explanation given by the Committee is that for all cases where there has been an EC violation the factor determined is 250. The Committee has failed to consider that whether the said factor would still apply in cases where ToR has been accepted by the SEIAA and mining has been carried out thereafter. The Respondent having applied for EC in the year 2010 and thereafter in 2014, cannot be put on the same pedestal as the remaining project proponents who have been carrying out mining without applying or obtaining EC or in contravention of the conditions stipulated in the EC. From above, it can be seen that EC is applied for in time, however, due to procedural difficulties and in absence of single window system adopted by the Government, such long time is taken by the authorities for granting EC which cannot be attributed to the Respondent No.45 alone who has all throughout followed the grant of EC diligently.

Therefore, the computation of the Environmental Compensation of Rs.75,00,000 by the Joint Committee in the




Report is completely erroneous, contrary to record, cyclostyled and highhanded and ought to be set aside.

(iii) Error in Assessment of Damage cost based on GR of Ind & Mine Department:

The Joint Committee has grossly erred in determining the Assessment of Damage cost based on GR of Ind & Mine Department, Gujarat Guidelines.

The Total Mineral Sale Value has been considered to be Rs.8,09,99,500.00 relying upon the year wise production carried out by 26 mines since 01.04.2016 as submitted by respective District Geologists which has been attached at Annexure-VIII with the Report. It is pertinent to mention that the sales value of mineral as considered by Committee is much higher than the actual sales value as is evident from invoices/Bills. It appears that the Committee has taken into consideration an average value of the mineral sold which is much higher than the actual value. The average value taken into consideration arrived at after doing a simple calculation of division is above Rs.500 per MT. However, the Applicants have at the relevant point of time sold the excavated mineral at a much lesser market rate, which fell into a range of around Rs.50 per MT to Rs.300 per MT approximately on an average. Copies of some of the Bills disclosing the value of the mineral sold is annexed hereto and marked **Annexure-6**. The Applicant reserves its rights to produce all such bills and other documents with liberty of this Hon'ble Tribunal as and when necessary. For royalty purpose, only upon online






submission of aforementioned sale details, royalty passes are issued. It would be counter productive to calculate mineral sales value at a rate which is much more than the actual rate at which minerals have been sold. It can be ascertained from the Bills that the mineral has not been sold at a rate more than Rs.300 per Metric Tonne. Therefore, there is major discrepancy in the value of mineral sold as considered by the Committee and the actual value of the mineral sold at the relevant point of time. The Joint Committee has erred in considering the total mineral sale value by the Respondent as Rs.8,09,99,500.00, which in fact was much lesser.

Thus, on the aforementioned grounds, the Assessment determined by the Joint Committee in its Report is grossly erroneous and requires to be set aside.

D. Preliminary Objections to the levy of Penalty

13. It is submitted that pursuant to the order dated 22.08.2023, the survey and inspection of mines was carried out. The mines of the Respondent No.45 were inspected on 01.11.2023 without informing or giving prior intimation to the Respondent and a surprise visit. Further, at the time of inspection, no documents were provided to the caretaker/security guard present at the site when the inspection was being conducted. After inspection, no rojkam or panchnama prepared by the authorities and Joint Committee, which conducted the inspection, was provided to the Respondent. Additionally, the Respondent No.45 was not even provided an opportunity of presenting its case before the Joint Committee. The Joint Committee





has straightaway prepared the report and an exorbitant amount of penalty of Rs.86,54,723 as the Average Damage Assessment has been imposed.

14. It is submitted that the Respondent had filed an Application on 12.04.2010 through their consultant in Form-1 and Pre-Feasibility Report of mining lease was submitted for grant of EC before SLEAC. The Respondent has been continuously thereafter following up with the concerned authorities for obtaining EC, yet the same has remained pending so far and the Respondent is being penalized for the delay caused by the authorities in processing the EC application.
15. In fact, the period of violation which is being taken into consideration by the Joint Committee based on the order of this Hon'ble Tribunal is for the years 2016 to 2020, during which the Respondent had already applied for EC and the same was pending consideration before appropriate authorities. In such circumstances, the Respondent ought not to be penalized for carrying out mining activities during the pendency of application for EC. As it is the Respondent has suffered exponential economic loss because of closure of mine due to not having obtained EC and mining activities had to be closed down. It will be violative of Article 14 and principles of justice if such a huge amount of penalty is now imposed upon the Respondent, especially when the Respondent has not been able to produce and dispatch any mineral since 2020. Therefore, the Respondent ought not to be burdened with such a huge penalty.

E. Compensation ought to have been Proportional:

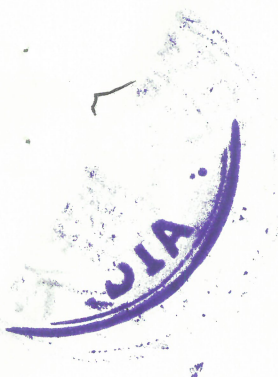




16. The compensation sought to be imposed on Respondent ought to be set aside in view of the "*doctrine of proportionality*". The doctrine of proportionality has been relied upon and pressed into service by the Hon'ble Apex Court in several cases. Further, in the case of *Hanuman Laxman Aroskar v. Union of India*, reported in (2019) 15 SCC 401 the Court has held that the doctrine of proportionality must be applied to matters concerning the environment as part of judicial review. A reference to the judgment in the case of *Teri Oat Estates (P) Ltd. v. U.T., Chandigarh* as reported in (2004) 2 SCC 130 can be made to further explain the scope and application of the said doctrine:

"46. By proportionality, it is meant that the question whether while regulating exercise of fundamental rights, the appropriate or least restrictive choice of measures has been made by the legislature or the administrator so as to achieve the object of the legislation or the purpose of the administrative order, as the case may be. Under the principle, the court will see that the legislature and the administrative authority "maintain a proper balance between the adverse effects which the legislation or the administrative order may have on the rights, liberties or interests of persons keeping in mind the purpose which they were intended to serve".

*47. This Court as far back as in 1952 in *State of Madras v. V.G. Row* [(1952) 1 SCC 410 : AIR 1952 SC 196 : 1952 Cri LJ 966] observed: (AIR p. 200, para 15) "[T]he test of reasonableness, wherever prescribed, should be applied to each individual statute impugned, and no abstract standard, or general pattern of reasonableness can be laid down as applicable to all cases. The nature of the right alleged to have been infringed, the underlying purpose of the restrictions*



imposed, the extent and urgency of the evil sought to be remedied thereby, the disproportion of the imposition, the prevailing conditions at the time, should all enter into the judicial verdict. In evaluating such elusive factors and forming their own conception of what is reasonable, in all the circumstances of a given case, it is inevitable that the social philosophy and the scale of values of the judges participating in the decision should play an important part, and limit to their interference with legislative judgment in such cases can only be dictated by their sense of responsibility and self-restraint and the sobering reflection that the Constitution is meant not only for people of their way of thinking but for all, and that the majority of the elected representatives of the people have, in authorizing the imposition of the restrictions, considered them to be reasonable.”

48. *The principle started gaining momentum in other countries and it was applied and developed in England as noticed by Lord Diplock in R. v. Secy. of State for the Home Deptt., ex p Brind [(1991) 1 AC 696 : (1991) 1 All ER 720 : (1991) 2 WLR 588 (HL)] . This Court in Tata Cellular v. Union of India [(1994) 6 SCC 651] while opining in concurrence with the judgment of the House of Lords in Council of Civil Service Unions v. Minister for the Civil Service [1985 AC 374 : (1984) 3 All ER 935 : (1984) 3 WLR 1174 (HL)] that the extent of judicial review should ordinarily be limited to illegality, irrationality and procedural impropriety, observed that they are only the broad grounds but did not rule out addition of further grounds in the course of time and also noticed "Brind" [(1991) 1 AC 696 : (1991) 1 All ER 720 : (1991) 2 WLR 588 (HL)] .*

49. *Ever since 1952, the principle of proportionality has been applied vigorously to legislative and administrative action in India. While*






dealing with the validity of legislation infringing fundamental freedoms enumerated in Article 19(1) of the Constitution of India, this Court had occasion to consider whether the restrictions imposed by legislation were disproportionate to the situation and were not the least restrictive of the choices. In cases where such legislation is made and the restrictions are reasonable; yet, if the statute concerned permitted administrative authorities to exercise power or discretion while imposing restrictions in individual situations, question frequently arises whether a wrong choice is made by the administrator for imposing the restriction or whether the administrator has not properly balanced the fundamental right and the need for the restriction or whether he has imposed the least of the restrictions or the reasonable quantum of restrictions etc. In such cases, the administrative action in our country has to be tested on the principle of proportionality, just as it is done in the case of main legislation. This, in fact, is being done by the courts. Administrative action in India affecting the fundamental freedom has always been tested on the anvil of the proportionality in the last 50 years even though it has not been expressly stated that the principle that is applied is the proportionality principle. (See Om Kumar [(2001) 2 SCC 386 : 2001 SCC (L&S) 1039] .)”

Therefore, invoking the doctrine of proportionality and applying it to the present case, it can be said that imposition of cost on the Respondent is not proportional and therefore is required to be set aside.

17. Even otherwise, it is undisputed that the Respondent had applied for EC in the year 2010 and thereafter again in the year 2014. The delay



in processing the application for EC filed Respondent has occurred because of the authorities, the Respondent ought not to have been penalized for the same. In order to earn livelihood and continue the business in order to meet with expenses, the Respondent was constrained to keep the mining activities continued. As held by the Hon'ble Apex Court in the case of CIT v. Pepsi Foods Ltd., as reported in (2021) 7 SCC 413, the Hon'ble Apex Court while declaring provision of the Income Tax Act, 1963 as manifestly arbitrary has observed that the no man should suffer because of the fault of the court or delay in the procedure. Delay in processing the application for EC filed by Respondent at the behest of the Respondent authorities should not cause the Respondent to suffer.

18. To summarise the objections raised, it is submitted that:

- There has been gross violation of principles of Natural Justice by not permitting the Respondent to be heard or present its case before the Committee before preparing the report nor was a proper prior notice given before inspection and straightway a huge penalty has been computed.
- It is further submitted that the Joint Committee has not only appears to have carried out inspection as per order of this Hon'ble Court but has also assessed Damage Costs which are to be levied and has acted beyond its scope. In view of the objections to the methodology of compensation raised hereinabove, the Damage Cost assessed is erroneous and flawed.
- Lastly, the compensation if any ought to be proportional to the actual damage caused and not arbitrary.



In view thereof, the Report submitted by Joint Committee is unsustainable, unreliable and ought to be set aside.

Date : 16.10.2024

Place : Porbandar

ANIRUDDHA S. KULKARNI
(Advocates for Respondent No.45)

VERIFICATION

I, Devabhai s/o. of Karabhai Bhutiya, the respondent No.45, resident of Porbandar, do hereby verify that the contents of paras 1 to 2 are true to my personal knowledge and paras 3 to 18 are believed to be true on legal advice and that I have not suppressed any material fact.

Date:16.10.2024

Place: Porbandar

(DEPONENT)

BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL,
WESTERN ZONE BENCH AT PUNE
ORIGINAL APPLICATION NO.101 OF 2019 (WZ)

IN THE MATTER OF:

Mr. Sayyed Mohammed Sabir Usman & Anr. ... Applicants

Versus

Union of India
Through Secretary, MoEF & CC & Others ...
Respondents

AFFIDAVIT

I, Devabhai, s/o, Karabhai Bhutiya, Hindu, Adult, Indian inhabitant, residing at Porbandar, the respondent No.45, do hereby on solemn affirmation state that what is stated in paragraphs 1 to 2 of the reply are true to my own knowledge, what is stated in paragraphs 3 to 18 are based on information and belief and I believe the same to be true and correct.

Solemnly affirmed at Porbandar on this 16th day of October, 2024.

Government of India
Bhutiya Devabhai
जन्म तारीख / DOB : 28/07/1967
पुरुष / Male
Aadhaar is a proof of identity, not of citizenship.
5991 6151 1092

DEPONENT

SOLEMNLY AFFIRMED
BEFORE ME

SAMIR B. HINDOCHA
NOTARY
GOVT. OF INDIA

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DATE.....16 OCT 2024
BOOK No.....
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SAMIR B. HINDOCHA
NOTARIAL
PORBANDAR
GUJARAT STATE
REG. NO. 12954/17

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2022 SCC OnLine SC 120

In the Supreme Court of India

(BEFORE D.Y. CHANDRACHUD AND BELA M. TRIVEDI, JJ.)

Kantha Vibhag Yuva Koli Samaj Parivartan Trust and Others ...
Appellants;

Versus

State of Gujarat and Others ... Respondents.

Civil Appeal No. 1046 of 2019

Decided on January 21, 2022

The Judgment of the Court was delivered by

D.Y. CHANDRACHUD, J.:— Admit.

2. This appeal under Section 22 of the National Green Tribunal Act 2010¹ arises from a judgment and order of the Principal Bench of the National Green Tribunal² dated 28 September 2018, by which it dismissed OA No 81 of 2014 (WZ).

3. OA No 81 of 2014 (WZ), instituted under Sections 14 and 15 of the NGT Act, was pending before the NGT for nearly four years since July 2014. It had been filed by the appellants, who are environmental organisations and individuals directly affected by the degradation of the environment in the area in question. The OA pertained to the issue of the dumping of unsegregated and untreated Municipal Solid Waste³ at an open landfill site admeasuring 188 hectares at Survey No 111/A, Block No 177, Khajod Village, Taluka Choryasi in the district of Surat, which is surrounded by thirty-five villages. The landfill site had been set up by the fourth respondent, Surat Municipal Corporation⁴, which had started dumping 850 Metric Tonnes of waste per day on 24 January 2003. The extent of dumping increased to 1600 Metric Tonnes of waste per day by 16 January 2014. It was alleged, *inter alia*, that the dumping of waste in the open area without prior treatment was in violation of the Municipal Solid Waste (Handling and Management) Rules 2000 and Bio Medical Waste (Management and Handling) Rules 1998. Further, while SMC had been issued multiple warnings during site visits and inspections, the situation did not improve. It was alleged that the waste disposal led to an irreversible contamination of local water bodies and ground water, caused severe air pollution due to the burning of waste, damaged the ecology of the nearby villages and was affecting the health of the citizens and livestock in the vicinity. The appellants sought directions, *inter alia*, for : (i) restraining the dumping of MSW at the landfill site; (ii) restoration of the environment in the surrounding areas; (iii) restitution of the landfill site to its original condition; (iv) compensation to all those affected in the nearby villages upon determination of damages by a committee set up to assess the landfill site; and (v) implementation of the Solid Waste Management Rules 2016⁵.

4. The Western Zone Bench of the NGT issued notice on 8 August 2014. A series of orders emanated from the Western Zone Bench of the NGT in connection with the issues raised. It would suffice to note a few of those orders:

(i) On 20 March 2015, the NGT noted that "*prima facie* there is ring of truth in the averments made by the Applicants, to indicate that MSW plant, is being mismanaged" and that the burning of the untreated MSW was causing severe air pollution affecting the health of the residents of the nearby villages. Interim directions were issued to prevent this from taking place during the pendency of the OA;

(ii) On 22 December 2015, the NGT again reproached SMC for not preparing a

proper action plan and audit for the management of MSW in the district of Surat. However, on the appellant's issue of their participation in the management of the landfill site, the NGT noted that it would be decided during the final hearing;

- (iii) On 7 March 2016, the NGT directed the Commissioner of SMC to be present and to provide a statement on the following issues : (a) extent of waste collected, treated and disposed of in accordance with the mandate of the Municipal Solid Waste (Handling and Management) Rules 2000; (b) the officers who have failed to enforce the Rules and have failed to comply with the directions of the NGT; (c) the time schedule within which proper waste management will be done in the area in terms of the Rules; and (d) filing an undertaking that waste management shall be done in letter and spirit;
- (iv) On 16 May 2017, the NGT noted that in pursuance of its previous directions, SMC had filed an affidavit indicating, *inter alia*, the action plan which it proposed to execute for handling the problem of MSW within its jurisdiction. The NGT was informed that the issue pertaining to the closure of the Khajod dumping site was pending before the Standing Committee of SMC. Hence, the NGT directed the Standing Committee to take a decision and issue a work order for commencing the work of the closure of the open dumping site within a month. Moreover, SMC was directed to place on the record the details of the lands where the projects are to be commissioned;
- (v) On 19 September 2017, a statement was made on behalf of SMC that it is under an obligation to comply with the SWM Rules and that the site at Khajod is designated for a landfill, an MSW processing plant and a waste-to-energy plant of 100 TPD on a public-private partnership basis;
- (vi) Pursuant to the order of the NGT dated 19 September 2017, the appellants formulated certain action points for implementation of the SWM Rules. On 26 September 2017, an undertaking was filed on behalf of SMC by the Municipal Commissioner setting out the steps which would be taken for dealing with MSW, transportation, storage, and processing as well as on other related matters. The undertaking stipulated that there shall be no landfilling or dumping of unprocessed and unsegregated MSW after two years subject to "100% working of the Solid Waste Processing Plant" and certain other conditions;
- (vii) On 6 November 2017, an order was passed by the NGT setting out that it would be hearing SMC, *inter alia*, on the qualified nature of the undertaking which was furnished by it, having regard to the SWM Rules and on the proposed use of the Khajod landfill site despite its potential as a landfill site being concluded. The NGT also indicated that it would be hearing submissions on the commissioning of the waste-to-energy plant and the waste-to-compost plant within a given time frame;
- (viii) An order was passed by the NGT on 5 December 2017, dealing particularly with the issue of quantification of compensation to the farmers due to the damage caused by the burning of solid waste and ground water pollution;
- (ix) On 2 July 2018, the NGT issued directions stating that the submissions which were urged before it by SMC were unacceptable. The NGT declined to accept the contention that the waste-to-energy plant could only be completed by December 2019, and directed that it ought to be completed by March 2018; and
- (x) On 17 July 2018, the NGT noted that SMC's current action plan *prima facie* did not fulfill the requirements of Clause J of Schedule-I of the SWM Rules in relation to closure and rehabilitation of old dumping sites and legacy waste. Hence, it directed SMC to file an affidavit recording its compliance.

5. A considerable amount of judicial time and attention was entailed during the course of the hearings associated with the above orders. Earlier Benches of the NGT at

the Western Zone Bench had been monitoring the status of compliance with the SWM Rules. The NGT was seized with diverse aspects pertaining to the disposal of MSW by SMC, including the modalities which have to be followed while commissioning projects in the future for the conversion of waste to energy.

6. Rather surprisingly, when the proceedings came up on 28 September 2018 before the Principal Bench of the NGT, the OA was disposed of on the ground that in another OA - OA No 606 of 2018 - the NGT had constituted Apex, Regional and State Level Committees to monitor the implementation of the SWM Rules. The OA filed by the appellants was thus closed with liberty to represent the case and ventilate all grievances before the appropriate committee. For convenience of reference, the order passed by the NGT is extracted below:

"As this OA relates to implementation of Solid Waste Management Rules, 2016, we are of the considered opinion that it is covered by the order passed by the larger Bench of the Tribunal dated 20th August, 2018 in OA No 606 of 2018.

The Applicant would be at liberty to represent its case and ventilate all grievance before the Committee which shall look into it and finally decide the same.

Consequently, OA No 81 of 2014 stands disposed of. There shall be no order as to cost.

M.A. No. 1392 of 2018 and 1393 of 2018

These Applications do not survive for consideration as the main Application has been decided and are accordingly dismissed."

7. At this juncture, it is also important to elaborate on NGT's judgment and order dated 31 August 2018 in OA No 606 of 2018. Those proceedings arose from writ petitions filed before this Court in relation to the proper implementation of SWM Rules across the country, which were later transferred to the NGT. The NGT noted in its decision that though it had earlier issued directions for the implementation of the SWM Rules, they had not been complied with. Later, in a meeting organised by the Central Pollution Control Board with all the States and Union Territories, it was recommended that the NGT should form Apex, Regional and State Level Committees for the implementation of the SWM Rules and the directions issued by the NGT, and that these Committees should submit quarterly reports to the NGT. Thus, the NGT directed the following:

- (i) The Apex Monitoring Committee was set up for one year, till further orders. Its role was to interact with the relevant Ministries and the Regional Monitoring Committees, and it could formulate guidelines/directions which may be useful to the Regional Monitoring Committees and the States/Union Territories. It was to meet preferably every month, and also preferably meet the Regional Monitoring Committees once a month. It shall then submit its report to the NGT every quarter. Further, it was also directed that the Committee set up a website for dissemination of information, so as to enable public participation;
- (ii) The Regional Monitoring Committees were set up for one year, till further orders, for each zone - North, East, West, South and Central. They were to ensure effective implementation of the SWM Rules, and that mixing of biomedical waste with MSW does not take place and bio-medical waste is processed in accordance with the Bio-Medical Waste Management Rules 2016. The Committees were to preferably meet every week, and meet the Apex Monitoring Committee, have *inter se* interactions and meet the States when necessary. They were to submit their reports to the Apex Monitoring Committee twice a quarter, and also submit a report to the NGT after the first quarter. Much like the Apex Monitoring Committee, the Regional Monitoring Committees were also directed to set up websites; and
- (iii) The State Level Committees were set up for one year, till further orders, for

each State and Union Territory. They were to preferably meet with local bodies once every two weeks, and the local bodies were to furnish them reports twice a month. They were to decide on technical and policy issues in accordance with the SWM Rules and consistent with the directions of Apex and Regional Monitoring Committees. Further, they were to send their reports to the Regional Monitoring Committee on a monthly basis. It was also directed that public involvement may be encouraged and status of MSW be placed in the public domain.

8. The NGT directed that the Committees would be at liberty to issue directions for execution of the orders of the NGT to any authority.

9. Ms. Shilpa Chohan, learned Counsel appearing on behalf of the appellants, has submitted that relegating the appellants to a committee was wholly inappropriate having regard to the progress which had been achieved by the Western Zone Bench of the NGT in unravelling various aspects of the case. Moreover, it is urged that the jurisdiction to provide restitution and award compensation is entrusted to the NGT and hence, it was not appropriate or proper to dispose of the OA by relegating the decision to a committee.

10. On the other hand, Mr. Tejas Patel, learned Counsel appearing on behalf of SMC, submits that the appellants have produced absolutely no material on the basis of which a claim for compensation can be made. Moreover, it was urged that they have a remedy of ventilating their grievances before the appropriate committee.

11. The OA was filed by the appellants under Sections 14 and 15 of the NGT Act. Section 14^e of the NGT Act vests the NGT with jurisdiction over all civil cases where a substantial question relating to the environment is involved, and such question arises out of the implementation of the enactments specified in Schedule I to the statute. Sub-Section (1) of Section 15 is in the following terms:

"15. Relief, compensation and restitution.—(1) The Tribunal may, by an order, provide,—

(a) relief and compensation to the victims of pollution and other environmental damage arising under the enactments specified in the Schedule I (including accident occurring while handling any hazardous substance);

(b) for restitution of property damaged;

(c) for restitution of the environment for such area or areas, as the Tribunal may think fit."

12. In *Mantri Techzone (P) Ltd. v. Forward Foundation*², a three-Judge Bench of this Court outlined that Section 15(1)(c) of the NGT Act entrusts broad powers to the NGT. Speaking for the Court, Justice S Abdul Nazeer held:

"43. Section 15(1)(c) of the Act is an entire island of power and jurisdiction read with Section 20 of the Act. The principles of sustainable development, precautionary principle and polluter pays, propounded by this Court by way of multiple judicial pronouncements, have now been embedded as a bedrock of environmental jurisprudence under the NGT Act. Therefore, wherever the environment and ecology are being compromised and jeopardized, the Tribunal can apply Section 20 for taking restorative measures in the interest of the environment."

13. The OA filed by the appellants raised issues falling within the jurisdiction of the NGT under Section 14, since it relates to the implementation of the SWM Rules. The SWM Rules have been notified pursuant to the powers conferred by Sections 3, 6 and 25 of the Environment (Protection) Act 1986, which is Entry 5 in Schedule I of the NGT Act. None of the prayers sought by the appellants are of a nature that cannot be granted by the NGT in accordance with its powers under Section 15(1) of the NGT Act. The OA was being continuously heard by the Western Zone Bench of the NGT since August 2014, and it had already issued significant interim directions.

14. Hence, the issue before us is only whether the Principal Bench of the NGT correctly directed the appellants to now approach one of the Committees set up by it, rather than continue with the proceedings in the OA. To understand this, we must first consider the role of such committees which are set up by courts and tribunals alike.

15. It is first important to differentiate expert committees which are set by the courts/tribunals from those set up by the Government in exercise of executive powers or under a particular statute. The latter are set up due to their technical expertise in a given area, and their reports are, subject to judicially observed restraints, open to judicial review before courts when decisions are taken solely based upon them. The precedents of this court unanimously note that courts should be circumspect in rejecting the opinion of these committees, unless they find their decision to be manifestly arbitrary or *mala fide*⁸. On the other hand, courts/tribunals themselves set up expert committees on occasion. These committees are set up because the fact-finding exercise in many matters can be complex, technical and time-consuming, and may often require the committees to conduct field visits. These committees are set up with specific terms of reference outlining their mandate, and their reports have to conform to the mandate. Once these committees submit their final reports to the court/tribunal, it is open to the parties to object to them, which is then adjudicated upon. The role of these expert committees does not substitute the adjudicatory role of the court or tribunal. The role of an expert committee appointed by an adjudicatory forum is only to assist it in the exercise of adjudicatory functions by providing them better data and factual clarity, which is also open to challenge by all concerned parties. Allowing for objections to be raised and considered makes the process fair and participatory for all stakeholders.

16. Sections 14 and Section 15 entrust adjudicatory functions to the NGT. The NGT is a specialized body comprising of judicial and expert members. Judicial members bring to bear their experience in adjudicating cases. On the other hand, expert members bring into the decision-making process scientific knowledge on issues concerning the environment. In *Hanuman Laxman Aroskar v. Union of India*⁹, a two-Judge Bench of this Court noted that the NGT is an expert adjudicatory body on the environment. The Court held:

"133. The NGT Act provides for the constitution of a tribunal consisting both of judicial and expert members. The mix of judicial and technical members envisaged by the statute is for the reason that the Tribunal is called upon to consider questions which involve the application and assessment of science and its interface with the environment...

134. NGT is an expert adjudicatory body on the environment."

17. The NGT does not have a dearth of 'expertise' when it comes to the issues of environment.

18. Section 15 empowers the NGT to award compensation to the victims of pollution and for environmental damage, to provide for restitution of property which has been damaged and for the restitution of the environment. The NGT cannot abdicate its jurisdiction by entrusting these core adjudicatory functions to administrative expert committees. Expert committees may be appointed to assist the NGT in the performance of its task and as an adjunct to its fact-finding role. But adjudication under the statute is entrusted to the NGT and cannot be delegated to administrative authorities. Adjudicatory functions assigned to courts and tribunals cannot be hived off to administrative committees. In *Sanghar Zuber Ismail v. Ministry of Environment, Forests and Climate Change*¹⁰, a three-Judge Bench of this Court noted that the NGT cannot refuse to hear a challenge to an Environmental Clearance under Section 16(h) of the NGT Act and delegate the process of adjudicating on compliance to an expert committee. The Court held:

"8...the NGT has not dealt with the substantive grounds of challenge in the exercise of its appellate jurisdiction. Constitution of an expert committee does not absolve the NGT of its duty to adjudicate. The adjudicatory function of the NGT cannot be assigned to committees, even expert committees. The decision has to be that of the NGT. The NGT has been constituted as an expert adjudicatory authority under an Act of Parliament. The discharge of its functions cannot be obviated by tasking committees to carry out a function which vests in the tribunal."

19. The NGT has in the present case abdicated its jurisdiction and entrusted judicial functions to an administrative expert committee. An expert committee may be able to assist the NGT, for instance, by carrying out a fact-finding exercise, but the adjudication has to be by the NGT. This is not a delegable function. Thus, the order impugned in the appeal cannot be sustained. The consequence of the impugned order is to efface the meticulous exercise which was carried out by the earlier Benches. Valuable time has been lost in the meantime and crucial issues pertaining to the environment in the present case have been placed on the back-burner.

20. Hence, we are of the view that it would be appropriate to set aside the impugned order and to restore OA No 81 of 2014 (WZ) to the file of the NGT. We accordingly allow the appeal and set aside the impugned order dated 28 September 2018. OA No 81 of 2014 (WZ) is restored to the file of the NGT. The NGT shall commence with the hearing of the proceedings from the stage which was arrived at before the impugned order dated 28 September 2018 was passed. Unfortunately, more than three years have passed in the meantime, a delay which could have been avoided had the NGT proceeded to adjudicate upon the issues which were raised before it.

21. This Court has not expressed any opinion on the merits of the issues which are raised before the NGT. The NGT will take an appropriate view and issue appropriate directions in continuation of the directions which hold the field, after hearing the parties.

22. The Court was apprised that the impugned order was passed by the Principal Bench since the Western Zone Bench of the NGT was not functioning at the relevant time. Hence, OA No 81 of 2014 (WZ) may now be heard by the Bench which is assigned with the requisite jurisdiction to hear the subject matter of the OA.

23. The appeal is accordingly allowed in the above terms.

24. Pending applications, if any, stand disposed of.

SUPREME COURT OF INDIA

RECORD OF PROCEEDINGS

Civil Appeal No. 1046/2019

Kantha Vibhag Yuva Koli Samaj Parivartan Trust and Others.

....Appellant(s)

Versus

State of Gujarat and Others.....Respondent(s)

Date : 21-01-2022 This appeal was called on for hearing today.

(BEFORE D.Y. CHANDRACHUD AND BELA M. TRIVEDI, JJ.)

For Appellant(s) Ms. Shilpa Chohan, Adv.

Mr. Ssawahiq Siddique, Adv.

Dr. Pratyush Nandan, Adv.

Mr. Rajesh Singh, AOR

For Respondent(s) Ms. Aastha Mehta, Adv.

Ms. Deepanwita Priyanka, Adv.

Ms. Ruchi Kohli, AOR
 Mr. Avijit Roy, AOR
 Mr. Tejas Patel, AOR
 Mr. Kaushal Pandya, Adv.

UPON hearing the counsel the Court made the following

ORDER

25. Admit.
 26. The appeal is allowed in terms of the signed order.
 27. Pending applications, if any, stand disposed of.

¹ "NGT Act"

² "NGT"

³ "MSW"

⁴ "SMC"

⁵ "SWM Rules"

⁶ "14. Tribunal to settle disputes.—(1) The Tribunal shall have the jurisdiction over all civil cases where a substantial question relating to environment (including enforcement of any legal right relating to environment), is involved and such question arises out of the implementation of the enactments specified in Schedule I.

(2) The Tribunal shall hear the disputes arising from the questions referred to in sub-section (1) and settle such disputes and pass order thereon.

(3) No application for adjudication of dispute under this section shall be entertained by the Tribunal unless it is made within a period of six months from the date on which the cause of action for such dispute first arose:

Provided that the Tribunal may, if it is satisfied that the applicant was prevented by sufficient cause from filing the application within the said period, allow it to be filed within a further period not exceeding sixty days."

⁷ (2019) 18 SCC 494

⁸ *Basavaiah (Dr.) v. Dr. H.L. Ramesh*, (2010) 8 SCC 372 (in relation to appointment in an academic institution); *State of Kerala v. RDS Project Ltd.*, (2020) 9 SCC 108 (in relation to safety of a flyover project)

⁹ (2019) 15 SCC 401

¹⁰ 2021 SCC OnLine SC 669

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SINGRAULI SUPER THERMAL POWER STATION v.
ASHWANI KUMAR DUBEY

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(2023) 8 Supreme Court Cases 35

a (BEFORE B.V. NAGARATHNA AND PRASHANT KUMAR MISHRA, JJ.)
SINGRAULI SUPER THERMAL POWER STATION .. Appellant;
Versus
ASHWANI KUMAR DUBEY AND OTHERS .. Respondents.

2J

b Civil Appeals No. 3856 of 2022[†] with Nos. 4525,
4529 and 4581 of 2022[†], decided on July 5, 2023

A. Environment Law — National Green Tribunal Act, 2010 — Ss. 19, 14 and 15 — Adjudication of disputes — Proper mode of disposal and basis of decision of NGT — Compliance with principles of natural justice — Necessity of

c — **Report of Expert Committee as well as recommendations of it — Made the basis of the directions issued by NGT while taking decision in matter without notice of report to a party — Validity — Held, not disclosing such a report or any other relevant material that comes to knowledge of NGT in advance, to a party in dispute so as to give an opportunity for discussion and rebuttal, held, illegal**

d — S. 15 empowers NGT to award compensation to victims of pollution and for environmental damage, to provide for restitution of property which has been damaged and for restitution of environment — NGT cannot abdicate its jurisdiction by entrusting these core adjudicatory functions to administrative Expert Committees — Expert Committees may be appointed to assist NGT in performance of its task and as an adjunct to its fact-finding role — But adjudication under statute is entrusted to NGT and cannot be delegated to administrative authorities — Adjudicatory functions assigned to courts and tribunals cannot be hived off to administrative committees

e — NGT is a judicial body and therefore exercises adjudicatory function — Very nature of an adjudicatory function would carry with it requirement that principles of natural justice are complied with, particularly when there is an adversarial system of hearing of cases before the tribunal concerned, such as NGT, or for that matter before courts in India — NGT though is a special adjudicatory body constituted by an Act of Parliament, nevertheless, discharge of its function must be in accordance with law which would also include compliance with principles of natural justice as envisaged in S. 19(1)

f — Factual information which comes to knowledge of NGT on basis of report of Committee constituted by it, if to be relied upon by the NGT, then, same must be disclosed to parties for their response and a reasonable opportunity must be afforded to present their observations or comments on such a report to Tribunal

g — Held, making report of Expert Committee as well as is recommendations, basis of directions by NGT was improper

h [†] Arising from the Judgment and Order in *Ashwani Kumar Dubey v. Union of India*, 2022 SCC OnLine NGT 120 (National Green Tribunal, Original Application No. 164 of 2018, dt. 18-1-2022) [Reversed]

B. Practice and Procedure — Expert Evidence/Opinion/Expert Committee — Appointment of Expert Committees — Expert Committees set by courts/tribunals and those set up by Government in exercise of executive powers or under a particular statute — Distinction between — Opinions/Reports of such Committees howsoever appointed — Nature of — Principles clarified — Once these committees submit their final reports to court/tribunal, held, it is open to parties to object to them, which is then adjudicated upon — Role of these Expert Committees does not substitute adjudicatory role of court or tribunal, or relieve them of their duty to comply with principles of natural justice

— Government in exercise of executive powers or under a particular statute set up Expert Committee due to their technical expertise in a given area, and their reports are, subject to judicially observed restraints, open to judicial review before courts when decisions are taken solely based upon them — Courts should be circumspect in rejecting opinion of these committees, unless they find their decision to be manifestly arbitrary or mala fide — On other hand, courts/tribunals themselves set up Expert Committees on occasion — These committees are set up because the fact-finding exercise in many matters can be complex, technical and time-consuming, and may often require committees to conduct field visits — These committees are set up with specific terms of reference outlining their mandate, and their reports have to conform to mandate

— Administrative Law — Judicial Review — Exclusion of Judicial Review — Expert Body — Constitution of India — Art. 32 — Constitution of India — Art. 226 — Constitution of India — Art. 136 — Court inquiry/Court Commission of Enquiry/Expert Committee — Evidence Act, 1872, S. 45

C. Administrative Law — Natural Justice — Audi Alteram Partem — Right to Hearing — Generally — Meaning, Nature, Scope and Applicability — “Official notice doctrine” — What is and Applicability of — Explained

— Said doctrine is a device used in administrative procedure — Although an authority can rely upon materials familiar to it in its expert capacity without need formally to introduce them in evidence, nevertheless, parties ought to be informed of materials so noticed and be given an opportunity to explain or rebut them — Data on which an authority is acting must be apprised to party against whom data is to be used as such a party would then have an opportunity not only to refute it but also supplement, explain or give a different perspective to facts upon which authority relies — Aforesaid doctrine applies with greater force to a judicial/adjudicatory body

— Courts, Tribunals and Judiciary — Judicial Process — Exercise of power — Natural Justice/Reasons/Application of mind — Natural Justice — Audi Alteram Partem — Right to Hearing — Generally — Meaning, Nature, Scope and Applicability — Practice and Procedure — Natural Justice — Courts, Tribunals and Special Courts — Tribunals — Doctrines and Maxims — Official Notice Doctrine

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Held :

- a* It is first important to differentiate Expert Committees which are set by the courts/tribunals from those set up by the Government in exercise of executive powers or under a particular statute. The latter are set up due to their technical expertise in a given area, and their reports are, subject to judicially observed restraints, open to judicial review before courts when decisions are taken solely based upon them. Precedents of the Supreme Court unanimously note that courts should be circumspect in rejecting the opinion of these committees, unless they find their decision to be manifestly arbitrary or mala fide. On the other hand, courts/tribunals themselves set up Expert Committees on occasion. These committees are set up because the fact-finding exercise in many matters can be complex, technical and time-consuming, and may often require the committees to conduct field visits. These committees are set up with specific terms of reference outlining their mandate, and their reports have to conform to the mandate. Once these committees submit their final reports to the court/tribunal, it is open to the parties to object to them, which is then adjudicated upon. The role of these Expert Committees does not substitute the adjudicatory role of the court or tribunal. (Para 19)
- b* Section 14 and Section 15 of the NGT Act entrust adjudicatory functions to the NGT. NGT is an expert adjudicatory body on the environment. (Para 19)
- c* Section 15 of the NGT Act empowers the NGT to award compensation to the victims of pollution and for environmental damage, to provide for restitution of property which has been damaged and for the restitution of the environment. NGT cannot abdicate its jurisdiction by entrusting these core adjudicatory functions to administrative Expert Committees. Expert Committees may be appointed to assist the NGT in the performance of its task and as an adjunct to its fact-finding role. But adjudication under the statute is entrusted to the NGT and cannot be delegated to administrative authorities. Adjudicatory functions assigned to courts and tribunals cannot be hived off to administrative committees. (Para 19)
- d* NGT has in the present case abdicated its jurisdiction and entrusted judicial functions to an administrative Expert Committee. An Expert Committee may be able to assist the NGT, for instance, by carrying out a fact-finding exercise, but the adjudication has to be by the NGT. This is not a delegable function. Thus, the order impugned in the appeal cannot be sustained. (Para 19)
- e* NGT is a judicial body and therefore exercises adjudicatory function. The very nature of an adjudicatory function would carry with it the requirement that principles of natural justice are complied with, particularly when there is an adversarial system of hearing of the cases before the Tribunal or for that matter before the Courts in India. NGT though is a special adjudicatory body constituted by an Act of Parliament, nevertheless, the discharge of its function must be in accordance with law which would also include compliance with the principles of natural justice as envisaged in Section 19(1) of the NGT Act. (Para 21)
- f* “Official notice” doctrine, is a device used in administrative procedure. Although an authority can rely upon materials familiar to it in its expert capacity without the need formally to introduce them in evidence, nevertheless, the parties ought to be informed of materials so noticed and be given an opportunity to explain or rebut them. The data on which an authority is acting must be apprised to the party against whom the data is to be used as such a party would then have an opportunity not only to refute it but also supplement, explain or give a different perspective to
- g*
- h*

the facts upon which the authority relies. Aforesaid doctrine applies with greater force to a judicial/adjudicatory body. (Para 22)

Therefore, if NGT intends to rely upon an Expert Committee report or any other relevant material that comes to its knowledge, it should disclose in advance to the party so as to give an opportunity for discussion and rebuttal. Thus, factual information which comes to the knowledge of NGT on the basis of the report of the Committee constituted by it, if to be relied upon by the NGT, then, the same must be disclosed to the parties for their response and a reasonable opportunity must be afforded to present their observations or comments on such a report to the Tribunal. (Para 23)

In present case report of the Expert Committee as well as the recommendations have been made the basis of the directions issued by the NGT and such an approach is improper. (Para 24)

Sanghar Zuber Ismail v. Union of India, (2021) 17 SCC 827 : 2021 SCC OnLine SC 669; *Kantha Vibhag Yuva Koli Samaj Parivartan Trust v. State of Gujarat*, (2023) 13 SCC 525 : 2022 SCC OnLine SC 120; *Madhyamam Broadcasting Ltd. v. Union of India*, (2023) 13 SCC 401 : 2023 SCC OnLine SC 366, followed

Hanuman Laxman Aroskar v. Union of India, (2019) 15 SCC 401, relied on

Ashwani Kumar Dubey v. Union of India, 2022 SCC OnLine NGT 120, reversed

M.C. Mehta v. Union of India (Shriram-Oleum Gas), (1987) 1 SCC 395 : 1987 SCC (L&S) 37; *Sterlite Industries (India) Ltd. v. Union of India*, (2013) 4 SCC 575; *Goel Ganga Developers India (P) Ltd. v. Union of India*, (2018) 18 SCC 257; *Sarla Verma v. DTC*, (2009) 6 SCC 121 : (2009) 2 SCC (Civ) 770 : (2009) 2 SCC (Cri) 1002; *MCD v. Uphaar Tragedy Victims Assn.*, (2011) 14 SCC 481 : (2013) 1 SCC (Civ) 897 : (2013) 2 SCC (Cri) 555 : (2013) 1 SCC (L&S) 305; *Shantanu Sharma v. Union of India*, 2020 SCC OnLine NGT 3014; *Ashwani Kumar Dubey v. Union of India*, 2020 SCC OnLine NGT 2627; *Basavaiah v. H.L. Ramesh*, (2010) 8 SCC 372 : (2010) 2 SCC (L&S) 640; *State of Kerala v. RDS Project Ltd.*, (2020) 9 SCC 108, cited

Appeals allowed

RM-D/70102/C

Advocates who appeared in this case :

Tushar Mehta, Solicitor General, Sanjay Jain, Senior Advocate [Adarsh Tripathi, Ajitesh Garg, Ms Alka Sinha, Anuvrat Sharma (Advocate-on-Record), Ashish Prasad, Ms Mukta Dutta, Mahfooz Ahsan Nazki (Advocate-on-Record), Pruthvi Dhinoja, Ashwani Kr. Dubey, Shailesh Madiyal (Advocate-on-Record) and Sudhanshu Prakash, Advocates], for the Appellant;

Ms Aishwarya Bhati, Additional Solicitor General [Gurmeet Singh Makker (Advocate-on-Record), Dr Arun Kr. Yadav, Ms Deepabali Dutta, Divyansh H. Rathi, Devashish Bharukha, Ms Rukhmini Bobde, Ms Manisha Chava, Ms Poornima Singh, Ms Sthavi Asthana, Ms Swarupama Chaturvedi (Advocate-on-Record) and Ms Saumya Kapoor, Advocates], for the Respondents.

Chronological list of cases cited

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| 1. (2023) 13 SCC 525 : 2022 SCC OnLine SC 120, <i>Kantha Vibhag Yuva Koli Samaj Parivartan Trust v. State of Gujarat</i> | 43e, 47a | |
| 2. (2023) 13 SCC 401 : 2023 SCC OnLine SC 366, <i>Madhyamam Broadcasting Ltd. v. Union of India</i> | 48f | |
| 3. 2022 SCC OnLine NGT 120, <i>Ashwani Kumar Dubey v. Union of India (reversed)</i> | 39c, 39c-d, 42h, 43b-c, 44a, 49e, 49e-f, 49f | |
| 4. (2021) 17 SCC 827 : 2021 SCC OnLine SC 669, <i>Sanghar Zuber Ismail v. Union of India</i> | 43d, 46d-e | |
| 5. (2020) 9 SCC 108, <i>State of Kerala v. RDS Project Ltd.</i> | 47b-c | |
| 6. 2020 SCC OnLine NGT 3014, <i>Shantanu Sharma v. Union of India</i> | 44c | |
| 7. 2020 SCC OnLine NGT 2627, <i>Ashwani Kumar Dubey v. Union of India</i> | 44c | |
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| a | 10. (2013) 4 SCC 575, <i>Sterlite Industries (India) Ltd. v. Union of India</i> | 41b-c |
| | 11. (2011) 14 SCC 481 : (2013) 1 SCC (Civ) 897 : (2013) 2 SCC (Cri) 555 : (2013) 1 SCC (L&S) 305, <i>MCD v. Uphaar Tragedy Victims Assn.</i> | 41d-e |
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| | 13. (2009) 6 SCC 121 : (2009) 2 SCC (Civ) 770 : (2009) 2 SCC (Cri) 1002, <i>Sarla Verma v. DTC</i> | 41d-e |
| b | 14. (1987) 1 SCC 395 : 1987 SCC (L&S) 37, <i>M.C. Mehta v. Union of India (Shriram-Oleum Gas)</i> | 41b-c |

The Judgment of the Court was delivered by

B.V. NAGARATHNA, J.— Since the grievances ventilated by the appellant(s) in these appeals are common, they have been clubbed and heard together and are disposed of by this common judgment.

- c 2. The appellants(s) herein are aggrieved by the order¹ passed by the National Green Tribunal, Principal Bench, New Delhi (hereinafter referred to as “NGT” for the sake of convenience) dated 18-1-2022¹. By the said order the following directions have been issued against the appellant(s) herein: (*Ashwani Kumar Dubey case*¹, SCC OnLine NGT paras 22-24)

d “Directions:

- e 22. In the light of above discussion, it is patent that remedial measures are required in terms of recommendations set out in para 15 above in respect of individual TPPs or other projects as well as general issues applicable to all the TPPs such as timely installation of air pollution control and monitoring devices, timely utilisation and disposal of fly ash, scientific designing of fly ash dykes and safety norms, addressing public health issues, steps for restoration of deteriorated environment by bringing down CEPI scores in the entire area, restoration of Rihand Reservoir and other damaged/degraded areas, providing arrangement for public health facilities, including water supply and by coordinated and concerted efforts and high level monitoring. The PP are to be accountable for past violations and are under obligation to remedy the violations and follow the norms for future. The regulators are to enforce the same and higher authorities are to oversee. Accordingly, following direction are issued:

- f (i) We direct constitution of a fly ash management and utilisation Mission to be jointly headed by the Secretaries, MoEF&&CC, Coal and Power, GoI and Chief Secretaries of U.P. and M.P. The Secretary, MoEF&CC will be the nodal agency for coordination and compliance. The Mission will coordinate and monitor issues relating to handling and disposal of fly ash as well as all associated issues in the light of above discussion. It may hold its first meeting within one month to take stock of the situation and to prepare action plan in the light of recommendations of Joint Committees quoted earlier in para 15 above in respect of individual plants as well as road map generally. Thereafter,

g h
1 *Ashwani Kumar Dubey v. Union of India*, 2022 SCC OnLine NGT 120

it may meet at least once in a month for one year to review the progress. The resolutions of the Mission and quarterly progress may be placed on the website of MoEF&CC for information of the stake holders and inhabitants in the area. The Mission will be free to interact with the concerned Government Departments/Expert institutions/individuals/other stakeholders. The Mission may in its first meeting require voluntary financial contribution by all the projects in proportion of the financial capacity of the projects out of CSR funds or otherwise. The contribution, along with compensation which may be collected may be credited to a separate environment restoration account for restoration of environment and relief to the victims of damage to the environment in such manner as may be found necessary by the Mission. Any victim or aggrieved party will be free to approach the Mission for providing such relief. The Mission may also consider the safeguards laid down in the Notification dated 31-12-2021, particularly for safety audits of ash dykes which should be conducted particularly for structural stability, as far as possible within six months. Advisory issued by the Ministry of Power dated 22-9-2021 will not be enforced being against the spirit of Notification dated 31-12-2021 and obstructing much needed speedy utilisation/disposal of legacy fly ash. The Mission may evolve mechanism for interaction with stake holders, including associations of brick kiln owners. Guidelines be also issued for siting, design and engineering standards for the location, disposal, maintenance and regulation of Ash Ponds as breach of a fly ash pond result in great disaster. Public health and risk impact assessment in the areas of operation of TPPs and generators of fly ash may be got conducted. The Mission may also monitor scientific management and utilisation of fly ash by power projects outside Singrauli and Sonebhadra, in coordination with Chief Secretaries of States concerned and adopting safety measures for ash dykes, installing devices to control air pollution, (including FGDs, OCEMS) in a time-bound manner and restoration of environment and public health. The Mission may also consider use of beneficiated coal. It may in particular consider on-site and off-site crisis management plans with regard to fly ash ponds and dykes. As noted earlier, legacy fly ash is 1670.602 million tonnes as on. 31-12-2021 and data of ash generation and utilisation of legacy fly ash is as follows:

'Summary of Ash Generation and Utilisation during year 2020-2021

No. of Thermal Power Stations	191
Capacity (MW)	2,13,030 MW
Coal Consumed	672.130 million tonnes
Fly Ash Generation	222.789 million tonnes
Fly Ash Utilisation	205.098 million tonnes
Percentage Utilisation	92.06%
Legacy Fly ash	1670.602 million tonnes

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a The Committee of Secretaries, in coordination with PPs and statutory regulators, may draw a roadmap for utilisation and disposal of entire legacy fly ash for Sonebhadra and Singrauli areas as well as for all the power plants located in clusters or standalone with tagging the sources to utilise fly ash on voluntary and compulsion mode for which required mechanism be laid down.

b (ii) With regard to past violations, the PPs remain liable and the Joint Committee of CPCB, State PCB and jurisdictional District Magistrates may determine compensation following due process, on the principles laid down inter alia in *M.C. Mehta*²; *Sterlite*³ and *Goel Ganga*⁴, having regard to the period of violation and financial capacity of the unit. The PPs may take remedial measures as per recommendations of the Committee and as per law, failing with coercive measures for continuing or future violations be taken by concerned authorities.

c (iii) Statutory regulators may take action in terms of need for compliances in the light of recommendations with regard to individual Plants as well as generally so as to require the PPs concerned to comply, failing which coercive measures be taken by the statutory regulators in accordance with law.

d (iv) In respect of incident dated 10-4-2020, compensation paid to heirs of the deceased at the rate of Rs 10 lakhs per death is increased to Rs 15 lakhs on principles laid down inter alia in *Sarla Verma*⁵ and *Uphaar Cinema*⁶. We direct the remaining amount to be paid within one month. This order will not debar the heirs of the victims to claim higher compensation by approaching appropriate forum. If the salaries to persons appointed as compensation to the victims are below minimum wages, the PP may ensure compliance of law on the subject which may be also looked into by the Labour Departments concerned of the State of U.P. and M.P. The statutory regulators may take further remedial action in terms of recommendations of the Committee in OA No. 148 of 2020, quoted earlier for restoration of environment and preventing such incidents.

e (v) With regard to breach of Rihand Reservoir also, further remedial measures be taken in terms of recommendations on the subject, quoted in para 15 above.

f 23. All the matters (including IAs) will stand disposed of accordingly.
g If any grievance survives, aggrieved parties are free to take remedies as per law.

h ² *M.C. Mehta v. Union of India (Shriram-Oleum Gas)*, (1987) 1 SCC 395 : 1987 SCC (L&S) 37

³ *Sterlite Industries (India) Ltd. v. Union of India*, (2013) 4 SCC 575

⁴ *Goel Ganga Developers India (P) Ltd. v. Union of India*, (2018) 18 SCC 257

⁵ *Sarla Verma v. DTC*, (2009) 6 SCC 121 : (2009) 2 SCC (Civ) 770 : (2009) 2 SCC (Cri) 1002

⁶ *MCD v. Uphaar Tragedy Victims Assn.*, (2011) 14 SCC 481 : (2013) 1 SCC (Civ) 897 : (2013) 2 SCC (Cri) 555 : (2013) 1 SCC (L&S) 305

24. A copy of this order be forwarded to the Secretaries, MoEF&CC, Coal and Power, GoI and Chief Secretaries of U.P. and M.P., CPCB, State PCBs, SEIAAs, PCCFs (HoFF) U.P. and M.P., District Magistrates, Singrauli and Sonebhadra, Labour Commissioners, U.P. and M.P., State Disaster Management Authorities of U.P. and M.P. and SSPs by e-mail for compliance. CPCB may also circulate the same by email to all TPPs or other concerned to facilitate compliance.

Adarsh Kumar Goel, CP
Sudhir Agarwal, JM
Brijesh Sethi, JM
Prof. A. Senthil Vel, EM
Dr Afroz Ahmad, EM

18-1-2022”

3. Being aggrieved by the directions issued by the NGT and the manner in which the original petition has been disposed of, the appellants have filed these appeals.

4. At this stage itself it may be noted that the first respondent, the original applicant before the NGT has been served in all the cases and has not appeared in these cases. In the circumstances, the appeals have been heard and decided, by taking into consideration, the submissions of the learned counsel appearing for the appellants herein.

5. The learned Solicitor General appearing for the appellants in CA No. 3856 of 2022 at the outset submitted that the proceedings of the NGT are judicial proceedings and compliance of principles of natural justice is a hallmark of all judicial proceedings. That in the instant case, while the NGT was well within its powers to constitute an Expert Committee and to seek a report with regard to the alleged violations complained of by the first respondent herein, on receipt of the said report, it was necessary that the alleged violators were given an opportunity to object to the said report and after consideration of the objections, the NGT ought to have passed a considered order and issued only those directions which were appropriate having regard to the facts of each industry that was made a respondent before the NGT.

6. He further submitted that Section 19(1) of the National Green Tribunal Act, 2010 (hereinafter referred to as “the Act” for the sake of convenience) categorically states that the Tribunal, though not bound by the procedure laid down by the Civil Procedure Code, 1908, shall nevertheless be guided by the principles of natural justice.

7. According to the learned Solicitor General in the instant case, there has been gross violation of the principles of national justice on two counts: *firstly*, the report of the Committee constituted by the NGT and the recommendations made by the said Committee could not be objected to by the appellant(s) herein as there was hardly any time given to the appellants to even peruse the same. In this regard, he drew our attention to the fact that the report and the recommendations of the Committee constituted by the NGT were put up on the website of the NGT on 15-1-2022 and three days thereafter i.e. on 18-1-2022 the impugned directions¹ have been issued. *Secondly*, he submitted that the fact

¹ *Ashwani Kumar Dubey v. Union of India*, 2022 SCC OnLine NGT 120

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a that in such a short span of time the matters were considered and disposed of by the NGT, in the absence of there being objections filed by the appellants herein nor having heard the appellants herein, would also imply that there has been no consideration by the NGT of the *pros* and *cons* vis-à-vis the recommendations made by the Expert Committee and as to whether the directions issued were appropriate to the case of each of the appellant(s) herein or not.

b 8. It was submitted that had the appellants herein had an opportunity of filing their objections to the recommendations made by the Committee constituted by the NGT and had the appellants been heard in the matter, possibly appropriate directions could have been issued as against the appellant(s) herein.

c 9. In conclusion, the learned Solicitor General submitted that the impugned order¹ may be set aside and the matter may be remanded to the NGT for re-consideration of the entire case of the first respondent herein in compliance with the principles of natural justice, that is, *firstly* by giving an opportunity to the appellants herein to file their objections, if any, to the recommendations of the Committee constituted by the NGT and *secondly*, by giving a further opportunity of hearing to the appellants herein. In this regard, the learned Solicitor General relied upon a decision of this Court in *Sanghar Zuber Ismail v. Union of India*⁷.

d 10. The learned Senior Counsel Mr Sanjay Jain and Mr Nazki adopted the submissions of the learned Solicitor General and also contended that the manner in which the original petition has been disposed of by the NGT in these cases was in gross violation of the principles of natural justice. In this regard, reliance is also placed on another decision of this Court in *Kantha Vibhag Yuva Koli Samaj Parivartan Trust v. State of Gujarat*⁸.

e 11. The other learned counsel who have appeared, brought to our notice that in the instant case, there were two reports filed and therefore, it was all the more necessary that the said reports had to be considered in order to examine as to whether there were contradictions in them and were in accordance with law.

f 12. The learned ASG appearing for Respondent 2 as well as other the learned counsel for private respondents also supported the arguments of the learned Solicitor General.

13. We find substance in the submissions made by the learned Solicitor General, the learned Senior Counsel and the learned counsel for the respective parties.

14. As already noted, the first respondent is the contesting respondent herein who has been served and has failed to appear in these cases.

g 15. The directions issued by the NGT have been extracted above. The aforesaid directions are in light of the recommendations made by the Expert Committee vide two reports submitted to the NGT. It is noted that the NGT has extracted the report/s as well as the recommendations at paras 14 to 16 of

h ¹ *Ashwani Kumar Dubey v. Union of India*, 2022 SCC OnLine NGT 120

⁷ (2021) 17 SCC 827 : 2021 SCC OnLine SC 669

⁸ (2023) 13 SCC 525 : 2022 SCC OnLine SC 120

the impugned order¹ and has observed as under: (*Ashwani Kumar Dubey case*¹, SCC OnLine NGT)

“14. Points for determination are remedial action against pollution due to failure to scientifically manage and utilise the fly ash, accountability for damage due to breach of Rihand reservoir and due to breach of ash pond, resulting in deaths and injuries and damage to the crops and environment. As already mentioned, legacy fly ash is 1670.602 million tonnes as on 31-12-2021 which has potential for serious damage to the environment as shown by incidents of dyke breaches contaminating sources of water and air pollution making industrial areas critically polluted. Air control devices are not installed in many TPPs. There are incidents of deaths, injuries and loss of flora and fauna.

15. We have considered the data furnished in the reports furnished in pursuance of earlier orders of this Tribunal dated 4-11-2020 in *Shantanu Sharma v. Union of India*⁹, 14-7-2020 in *Ashwani Kumar Dubey v. Union of India*^{9a} and 29-6-2020 in OA No. 148 of 2020, including the recommendations for remedial action. The compliance status as projected in the reports of the Joint Committees/Oversight Committees shows huge gap in storing, handling, management and utilisation of fly ash and consequential continuing damage to the environment and public health. Such huge gaps are patent from the recommendations part in the reports. Deficiencies noted in respect of some individual TPPs appear to be of representative nature and may exist in almost all TPPs, unless shown otherwise on the ground and not in the form of self-serving denial. In the light of the said recommendations, further remedial action needs to be taken to enforce the principle of sustainable development under Section 20 of the NGT Act. The recommendations are reproduced below:

M/s NTPC Limited Shakti Nagar Sonbhadra:

Recommendations of the Committee

* * *

M/s NTPC Limited Rihand Super Thermal Power (power plant)

Recommendations of the Committee

* * *

M/s Anpara Thermal Power Plant (power plant)

Recommendations of the Committee

* * *

M/s Anpara 'C' Lanco Thermal Power Station

Recommendations of the Committee

* * *

M/s Renusagar Thermal Power Plant

Recommendations of the Committee

¹ *Ashwani Kumar Dubey v. Union of India*, 2022 SCC OnLine NGT 120

⁹ 2020 SCC OnLine NGT 3014

^{9a} 2020 SCC OnLine NGT 2627

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	* * *	
a	<i>M/s Obra Thermal Power Station (power plant) Recommendations of the Committee</i>	
	* * *	
	<i>Coal Mines of M/s Northern Coalfields Limited ("NCL")</i>	
	<i>1. NCL Dudhichuwa Project, Sonbhadra Recommendations of the Committee</i>	
b	* * *	
	<i>2. NCL Bina Project, Bina, Sonbhadra Recommendations of the Committee</i>	
	* * *	
c	<i>3. NCL Krishna Shila Project Recommendations of the Committee</i>	
	* * *	
	<i>4. M/s NCL Kakri Project, Sonbhadra Recommendations of the Committee</i>	
	* * *	
d	<i>5. NCL Khadia Project Sonbhadra Recommendations of the Committee</i>	
	* * *	
	<i>Aluminium Smelter: M/s HINDALCO Industries Ltd., Renukoot, Sonbhadra</i>	
e	<i>Recommendations of the Committee</i>	
	* * *	
	<i>M/s Grasim Industries Limited Chemical Division, Renukoot, Sonbhadra</i>	
	<i>Recommendations of the Committee</i>	
f	* * *	
	<i>M/s Birla Carbon India Pvt. Ltd., Renukoot, Sonbhadra</i>	
	<i>Recommendations of the Committee</i>	
	* * *	
g	<i>Stone Crusher Recommendations of the Committee</i>	
	* * *	
	<i>A. Thermal Power Plants ("TPPs") and Industries B. Coal Mines of M/s Northern Coalfields Limited ("NCL") C. Stone Crushers Recommendations'</i>	
h		

16. From the above, it is seen that there is a long way to go for protecting environment and public health. The failures of the TPPs are alarming. We find no reason not to accept all the recommendations and to direct remedial action. Thus, all recommendations are accepted and further remedial action is directed to be taken by the statutory regulators which also be overseen by the Joint Committees of CPCB, State PCB and the jurisdictional District Magistrates, with CPCB and State PCBs being nodal agencies. Quarterly reports may now be filed with the MoEF&CC to be considered by the Coordinating Committee being hereby constituted.”

16. In other words, the NGT has simply accepted the recommendations as remedial action suggested by the Committee but the same is in the absence of there being objections filed by the appellants herein who were the respondents before the NGT and without giving any hearing to them and against whom directions impugned in these cases have been passed by the NGT. We find that the procedure adopted by the NGT is an instance of violation of the principles of natural justice. Section 19(1) of the NGT Act, 2010 reads as under:

“19. *Procedure and powers of Tribunal.*—(1) The Tribunal shall not be bound by the procedure laid down by the Civil Procedure Code, 1908 (5 of 1908) but shall be guided by the principles of natural justice.”

17. At this stage, we may also observe that the recommendations made by an Expert Committee are not binding on the NGT, they are only by way of assistance to enable the NGT to arrive at a correct decision in the matter.

18. In this regard reliance may be placed on paras 6 and 7 of the judgment of this Court in *Sanghar Zuber Ismail*⁷ wherein it has been stated as under:

“6. Having regard to the nature of its appellate power, the NGT has to apply its mind to the substantive grounds of challenge. The NGT has merely based its conclusion on the statement which has been made by the project proponent and has not conducted an independent appraisal of the grounds of challenge.

7. ... the NGT has not dealt with the substantive grounds of challenge in the exercise of its appellate jurisdiction. Constitution of an expert committee does not absolve the NGT of its duty to adjudicate. The adjudicatory function of the NGT cannot be assigned to committees, even expert committees. The decision has to be that of the NGT. The NGT has been constituted as an expert adjudicatory authority under an Act of Parliament. The discharge of its functions cannot be obviated by tasking committees to carry out a function which vests in the tribunal.”

⁷ *Sanghar Zuber Ismail v. Union of India*, (2021) 17 SCC 827 : 2021 SCC OnLine SC 669

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a 19. Furthermore, in *Kantha Vibhag*⁸, this Court had criticised the practice of delegation of core adjudication to the Joint Committee: (SCC paras 17-20 & 22)

b “17. It is first important to differentiate Expert Committees which are set by the courts/tribunals from those set up by the Government in exercise of executive powers or under a particular statute. The latter are set up due to their technical expertise in a given area, and their reports are, subject to judicially observed restraints, open to judicial review before the courts when decisions are taken solely based upon them. The precedents of this Court unanimously note that courts should be circumspect in rejecting the opinion of these committees, unless they find their decision to be manifestly arbitrary or mala fide^{8a}. On the other hand, courts/tribunals themselves set up Expert Committees on occasion. These committees are set up because the fact-finding exercise in many matters can be complex, technical and time-consuming, and may often require the committees to conduct field visits. These committees are set up with specific terms of reference outlining their mandate, and their reports have to conform to the mandate. Once these committees submit their final reports to the court/tribunal, it is open to the parties to object to them, which is then adjudicated upon. The role of these Expert Committees does not substitute the adjudicatory role of the court or tribunal. The role of an Expert Committee appointed by an adjudicatory forum is only to assist it in the exercise of adjudicatory functions by providing them better data and factual clarity, which is also open to challenge by all parties concerned. Allowing for objections to be raised and considered makes the process fair and participatory for all stakeholders.

c
d
e
f 18. Section 14 and Section 15 entrust adjudicatory functions to the NGT. The NGT is a specialised body comprising of judicial and expert members. Judicial members bring to bear their experience in adjudicating cases. On the other hand, expert members bring into the decision-making process scientific knowledge on issues concerning the environment. In *Hanuman Laxman Aroskar v. Union of India*¹⁰, a two-Judge Bench of this Court noted that the NGT is an expert adjudicatory body on the environment.

g 19. The Court held: (*Hanuman Laxman Aroskar case*¹⁰, SCC pp. 458-59, paras 133-34)

‘133. The NGT Act provides for the constitution of a tribunal consisting both of judicial and expert members. The mix of judicial and technical members envisaged by the statute is for the reason

8 *Kantha Vibhag Yuva Koli Samaj Parivartan Trust v. State of Gujarat*, (2023) 13 SCC 525 : 2022 SCC OnLine SC 120

h 8a *Per Dr D.Y. Chandrachud, J.—Basavaiah v. H.L. Ramesh*, (2010) 8 SCC 372 : (2010) 2 SCC (L&S) 640 (in relation to appointment in an academic institution): *State of Kerala v. RDS Project Ltd.*, (2020) 9 SCC 108 (in relation to safety of a flyover project)

10 (2019) 15 SCC 401

that the Tribunal is called upon to consider questions which involve the application and assessment of science and its interface with the environment. ...

134. NGT is an expert adjudicatory body on the environment.'

The NGT does not have a dearth of "expertise" when it comes to the issues of environment.

20. Section 15 empowers the NGT to award compensation to the victims of pollution and for environmental damage, to provide for restitution of property which has been damaged and for the restitution of the environment. The NGT cannot abdicate its jurisdiction by entrusting these core adjudicatory functions to administrative Expert Committees. Expert Committees may be appointed to assist the NGT in the performance of its task and as an adjunct to its fact-finding role. But adjudication under the statute is entrusted to the NGT and cannot be delegated to the administrative authorities. Adjudicatory functions assigned to the courts and tribunals cannot be hived off to administrative committees. ...

* * *

22. The NGT has in the present case abdicated its jurisdiction and entrusted judicial functions to an administrative Expert Committee. An Expert Committee may be able to assist the NGT, for instance, by carrying out a fact-finding exercise, but the adjudication has to be by the NGT. This is not a delegable function. Thus, the order impugned in the appeal cannot be sustained. The consequence of the impugned order is to efface the meticulous exercise which was carried out by the earlier Benches. Valuable time has been lost in the meantime and crucial issues pertaining to the environment in the present case have been placed on the back-burner."

20. In a recent landmark decision, *Madhyamam Broadcasting Ltd. v. Union of India*¹¹, the principles of natural justice have been crystallised in the words of Hon'ble Dr Dhananjaya Y. Chandrachud, C.J. as under: (SCC para 55)

"55. ... 55.2. ...The facet of audi alteram partem encompasses the components of notice, contents of the notice, reports of inquiry, and materials that are available for perusal. While situational modifications are permissible, the rules of natural justice cannot be modified to suit the needs of the situation to such an extent that the core of the principle is abrogated because it is the core that infuses procedural reasonableness."

21. A reading of the above, clearly indicates that the NGT is a judicial body and therefore exercises adjudicatory function. The very nature of an adjudicatory function would carry with it the requirement that principles of natural justice are complied with, particularly when there is an adversarial system of hearing of the cases before the Tribunal or for that matter before the Courts in India. The NGT though is a special adjudicatory body constituted by an Act of Parliament, nevertheless, the discharge of its function must be in accordance with law which would also include compliance with the principles of natural justice as envisaged in Section 19(1) of the Act.

11 (2023) 13 SCC 401 : 2023 SCC OnLine SC 366

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22. In this context, it would be useful to refer to what is known as the “official notice” doctrine, which is a device used in administrative procedure. Although an authority can rely upon materials familiar to it in its expert capacity without the need formally to introduce them in evidence, nevertheless, the parties ought to be informed of materials so noticed and be given an opportunity to explain or rebut them. The data on which an authority is acting must be apprised to the party against whom the data is to be used as such a party would then have an opportunity not only to refute it but also supplement, explain or give a different perspective to the facts upon which the authority relies. This has been explained by Schwartz in his work on Administrative Law. The aforesaid doctrine applies with greater force to a judicial/adjudicatory body.

23. Therefore, applying the aforesaid principle to the cases that come up before the NGT, if the NGT intends to rely upon an Expert Committee report or any other relevant material that comes to its knowledge, it should disclose in advance to the party so as to give an opportunity for discussion and rebuttal. Thus, factual information which comes to the knowledge of NGT on the basis of the report of the Committee constituted by it, if to be relied upon by the NGT, then, the same must be disclosed to the parties for their response and a reasonable opportunity must be afforded to present their observations or comments on such a report to the Tribunal.

24. It is needless to observe that the experts’ opinion is only by way of assistance in arriving at a final conclusion. But we find that in the instant case the report of the Expert Committee as well as the recommendations have been made the basis of the directions and such an approach is improper.

25. We have perused the impugned order¹ of the NGT and particularly para “16” which has been extracted above. It is apparent that the appellant(s) herein who were respondents before the NGT were not given an opportunity to file their objections to the recommendations made by the Committee constituted by the NGT which is apparent by the fact that the recommendations were uploaded on 15-1-2022 and the final order¹ of the NGT was passed three days later on i.e. 18-1-2022. Thus, this is a clear case of there being non-compliance with the principles of natural justice. On the said ground alone the impugned order¹ is set aside, the matter is remanded to the NGT for re-consideration from the stage of the recommendations filed by the Expert Committee constituted by the NGT. The appellant(s) herein are permitted to file their objections, if they are so advised. The NGT shall consider the objections, if any, filed to the recommendations and thereafter dispose of the applications in accordance with law and after giving a reasonable opportunity to all parties.

26. The appeals are allowed and disposed of in the aforesaid terms. Pending application(s), if any, shall stand disposed of.

h

¹ *Ashwani Kumar Dubey v. Union of India*, 2022 SCC OnLine NGT 120

3665

Annexure-2

Mo. 9909314117

Pan No. ASVM9521D

P. B. MODHWADIA

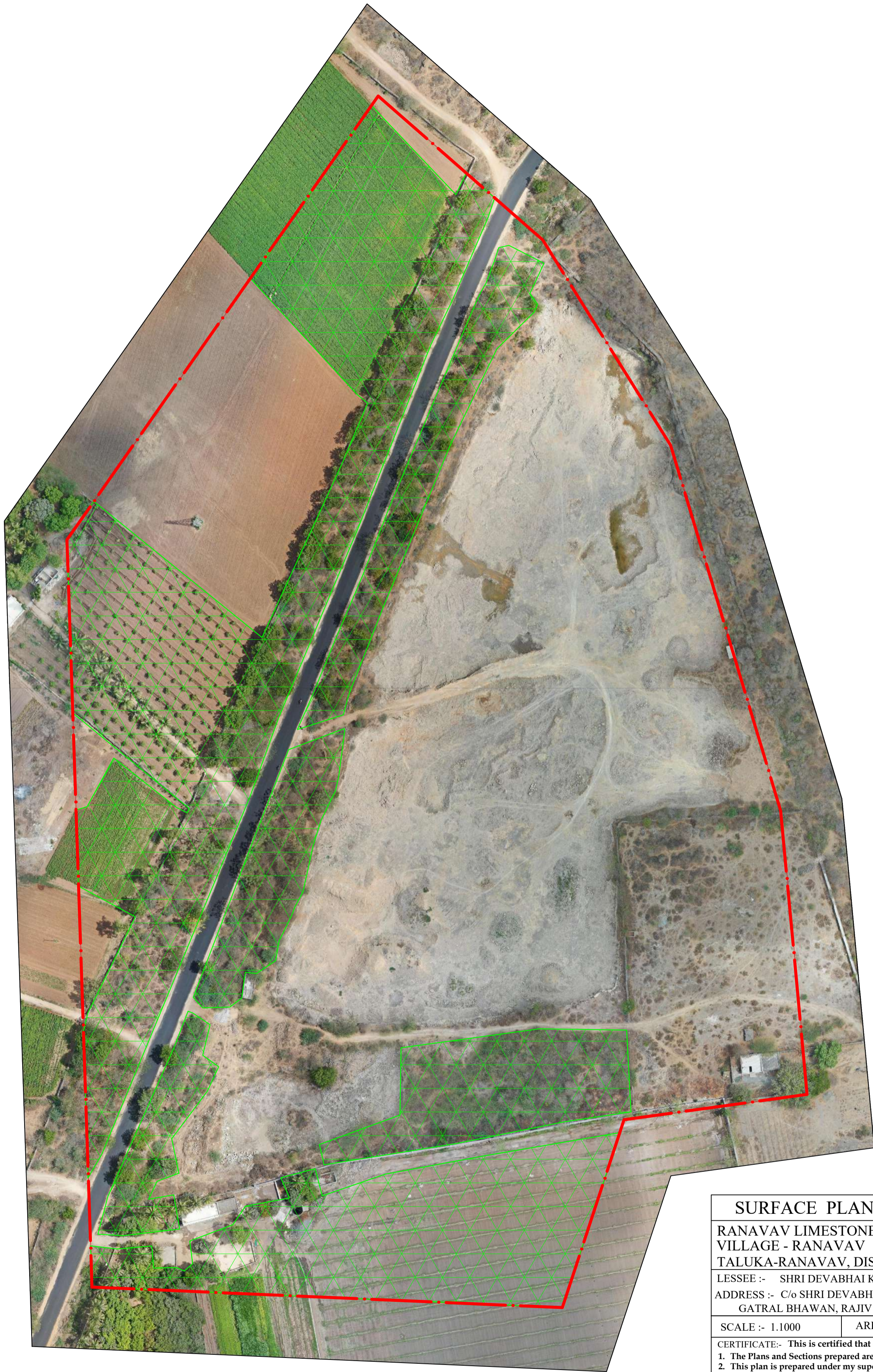
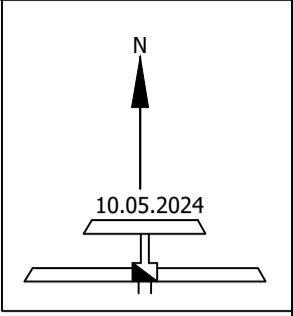
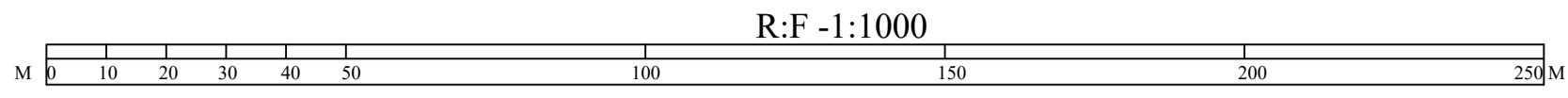
VACHRADADA TEMPLE BOKHIRA, PORBANDAR -360575

તારીખ: ૨૦/૦૧/૨૦૧૭

શ્રી દેવાભાઈ કારાભાઈ ભૂતિયા

ટ્રેક્ટર નો ટાંકો બનાવવા માટે ની વિગત ૦૧) માલ , મજૂરી , કલરકામ , ફિટિંગ સહીત કુલ ખર્ચ	૦૧	૩,૪૫,૨૪૦/-
કુલ રૂપિયા શબ્દો માં	ત્રણ લાખ પિસ્તાળીસ હજાર બસો ચાળીસ પુરા	

P. B. MODHWADIA



INDEX	
SYMBOL	DESCRIPTION
	MINING LEASE BOUNDARY
	PLANTATION & AGRICULTURAL

PLATE NO. 2

SURFACE PLAN SHOWING PLANTATION		
RANAVAV LIMESTONE MINE VILLAGE - RANAVAV TALUKA-RANAVAV, DIST.- PORBANDAR (GUJARAT)		
LESSEE :- SHRI DEVABHAI KARABHAI BHUTIYA ADDRESS :- C/o SHRI DEVABHAI KARABHAI BHUTIYA GATRAL BHAWAN, RAJIV NAGAR, DIST.- PORBANDAR- 360575 (GUJ)		
SCALE :- 1.1000	AREA : 11.33 HECT.	SURVEY No. : 78/5(P)
CERTIFICATE:- This is certified that - 1. The Plans and Sections prepared are based on the lease map authenticated by State Govt. 2. This plan is prepared under my supervision & is correct to the best of my knowledge.		
DATE OF SURVEY- 10.05.2024	PREPARED BY	CHECKED BY
PLACE -GANDHINAGAR DATE - 17.10.2024	 NAVDEEP RAVAT DRAFTSMAN	ASHWANI KUMAR MINING ENGINEER

PLANTATION & AGRICULTURAL_4.01 HA

3668

Annexure-3



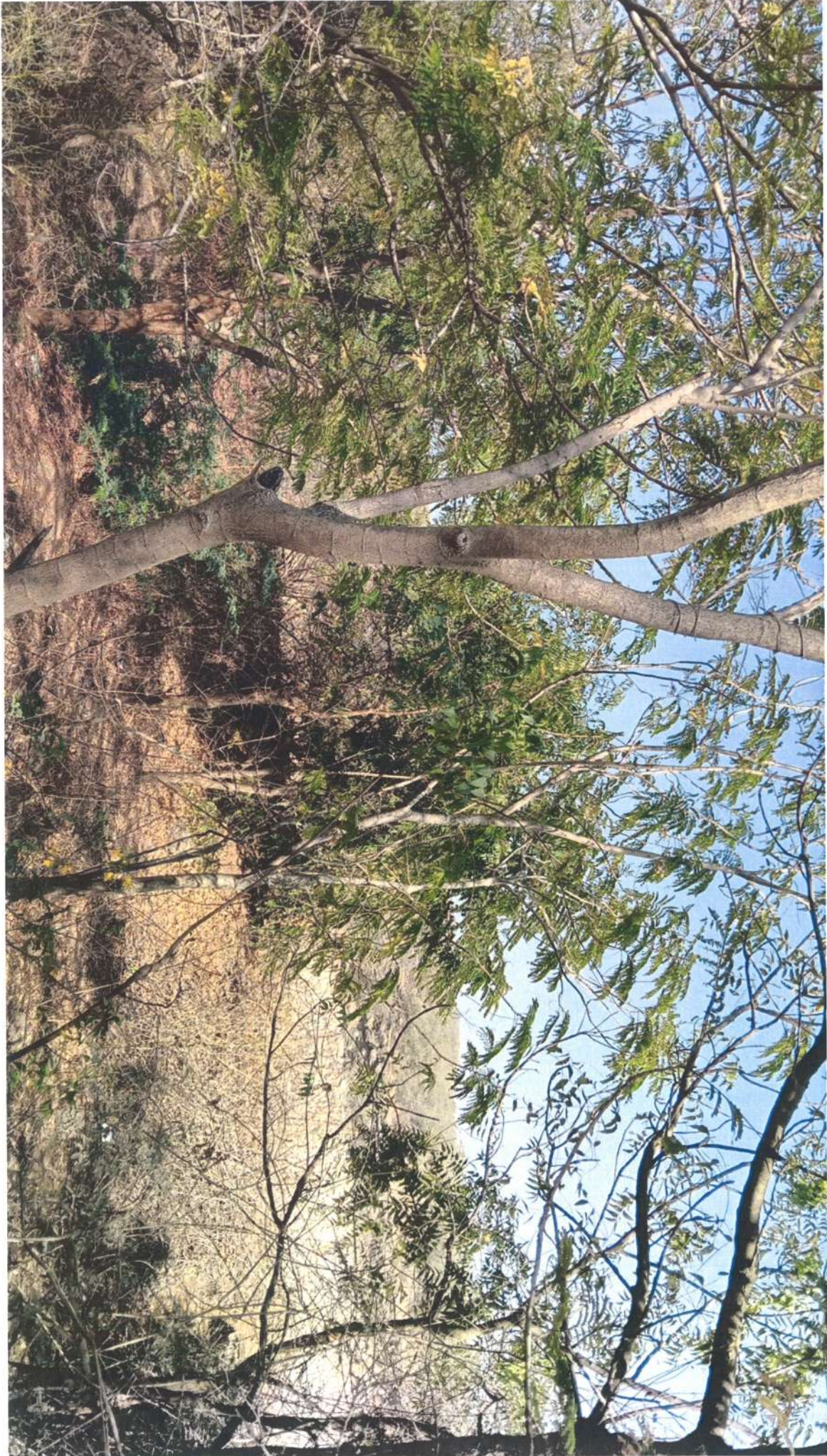
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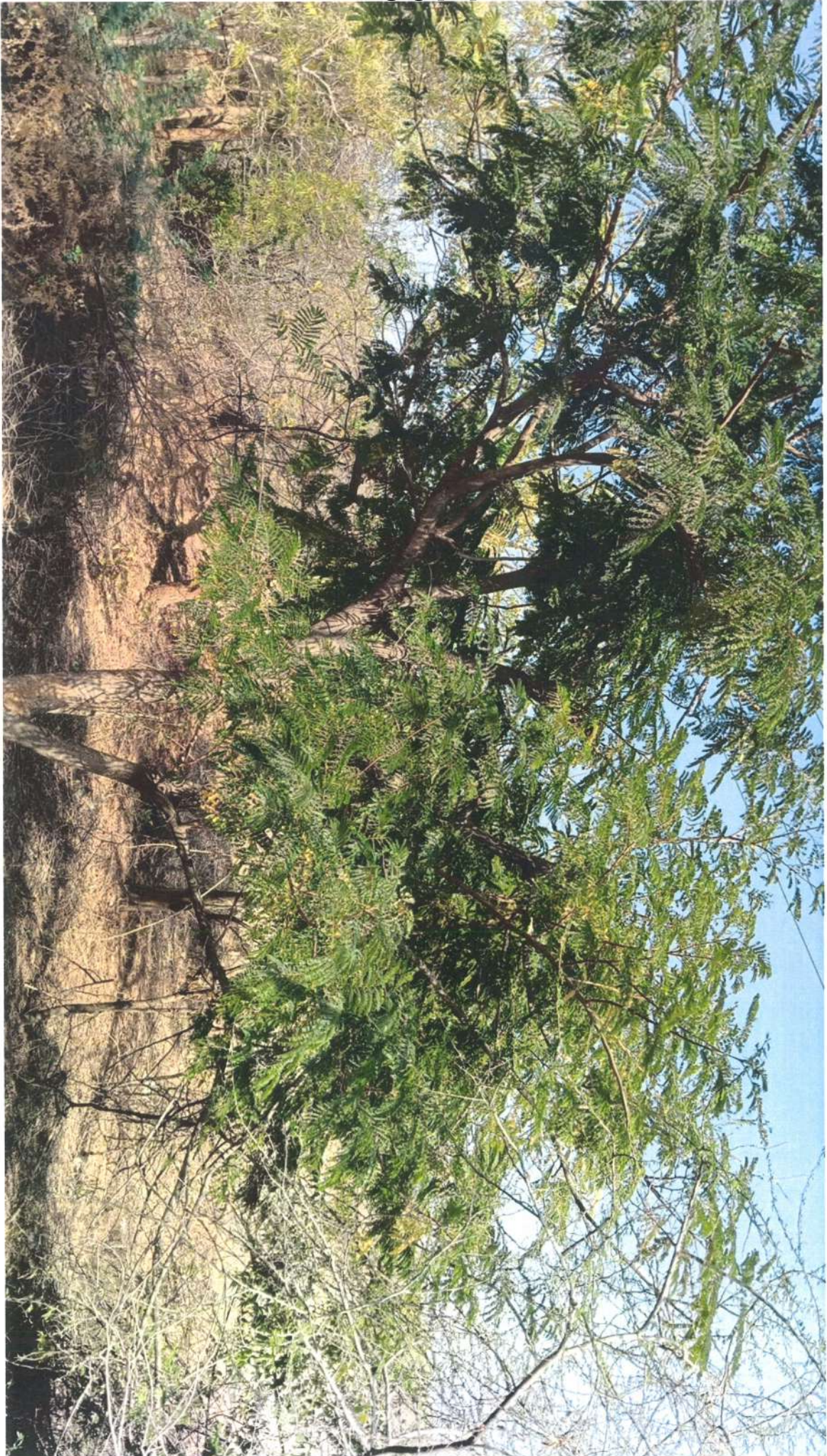
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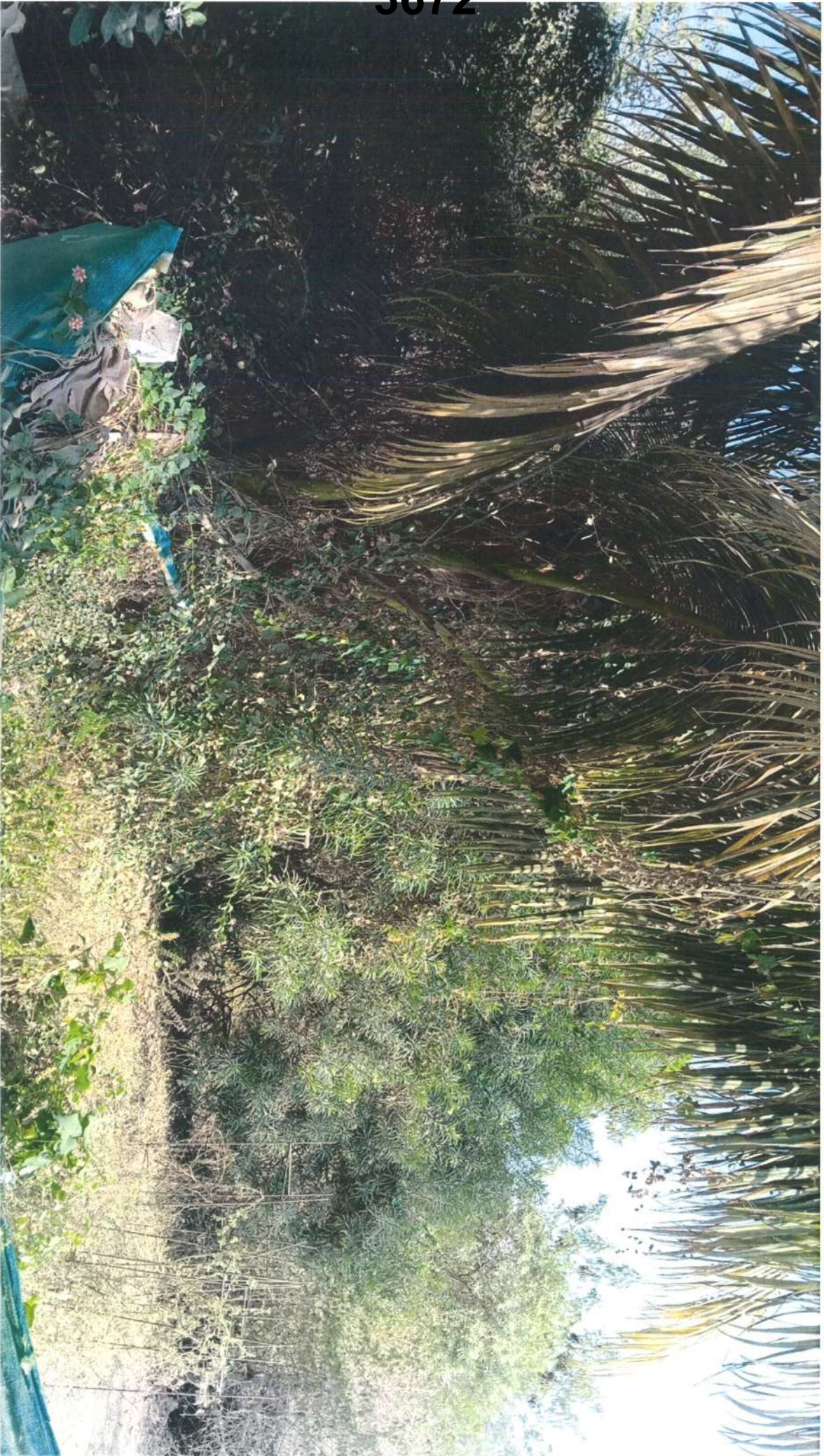
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✓

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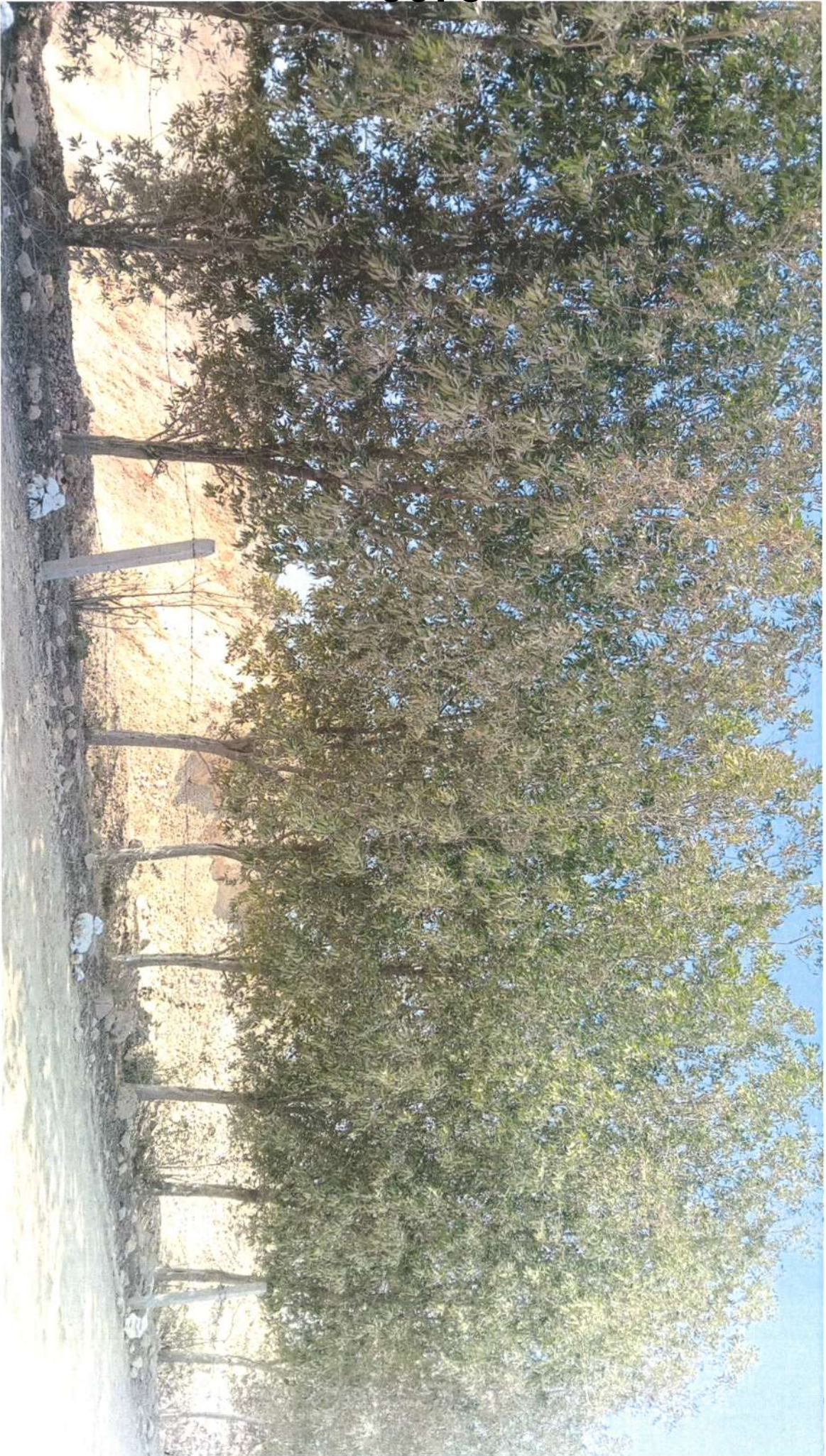
✓

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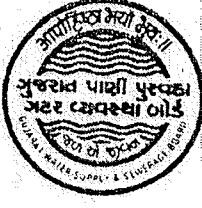


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Annexure-4



ગુજરાત પાણી પુરવઠા અને ગટર વ્યવસ્થા બોર્ડ
નાયબ કાર્યપાલક ઈજનેરશ્રીની કચેરી, જા.આ.સુ.પેટા વિભાગ,
રેલ્વે ફાટક સામે, ગૌશાળા પાસે, રાણાવાવ-૨
ફોન નં. ૨૩૫૦૩૫

નં. કાશા/રાણાવાવ શહેર/પા.પુ.યો./ ૫૨૮

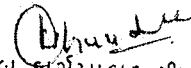
તારીખ: ૧૦-૫-૧૫

પ્રતિ,
શ્રી દેવાભાઈ કાળાભાઈ ભુતિયા,
મુ.રાણાવાવ તા.રાણાવાવ,
જિલ્લો: પોરબંદર.

વિષય:- રાણાવાવ શહેરી પાણી પુરવઠા યોજના હેઠળ આવતી પાઇપ લાઇન આપના લીઝ સર્વે
નં.૭૮/૫ પૈકી માંથી પસાર થવા બાબત.

જયભારત સાથે જણાવવાનું કે આ વિભાગ હેઠળની રાણાવાવ શહેરી પાણી પુરવઠા યોજના
જાવંત્રીગાળા ફિલ્ટર પ્લાન્ટથી આવતી પાઇપ લાઇન આપના લીઝ સર્વે નં.૭૮/૫ પૈકીમાંથી પસાર થાય છે. તેમાં
આવતાં નાના ઝડનાં રોપા અંદાજે ૧૫૦ થી ૨૦૦ આવી જતાં હોય જે આપની જાણ સારૂ.

વિશેષમાં જણાવવાનું કે ઉક્ત પાઇપ લાઇન નાખવામાં આવશે તો આપનાં ધ્વારા કરવામાં
આવતાં બ્લાસ્ટીંગની પાઇપ લાઇન ઉપર કોઈ અસર થશે નહીં.


નાયબ કાર્યપાલક ઈજનેર,
જા.આ.સુ.ગુ.પા.પુ.અને ગ.વ્ય. બોર્ડ
પેટા વિભાગ, રાણાવાવ

નકલ સાદર રવાના:-

પ્રતિ, કાર્યપાલક ઈજનેરશ્રી, જા.આ.બાં. વિભાગ, પોરબંદર તરફ જાણ સારૂ.

DEVABHAI KAPURJI BHUTIYA

SR NO.	MONTH	WORK DAYS	PRODUCTION (IN MT)	DISPACH	SALES VALUES
1	Apr-16	NILL	0.000	0	0
2	May-16	NILL	0.000	0	0
3	Jun-16	26	7000.000	8734.940	2533132.60
4	Jul-16	27	10300.000	9299.470	2696846.30
5	Aug-16	26	4300.000	5480.190	1589255.10
6	Sep-16	NILL	0.000	0.000	0.00
7	Oct-16	NILL	0.000	0.000	0.00
8	Nov-16	26	4150.000	4163.530	1207423.70
9	Dec-16	27	25400.000	25406.370	7367842.30
10	Jan-17	25	9500.000	9520.400	2730130.15
11	Feb-17	24	8950.000	8944.530	2504594.55
12	Mar-17	25	4800.000	4799.520	1328544.00
		206	74400.000	76348.950	21957768.70
13	Apr-17	26	5100.000	5168.980	1500245.83
14	May-17	26	2900.000	2905.750	882926.47
15	Jun-17	26	8500.000	8495.280	2579066.56
16	Jul-17	26	14000.000	14050.690	4278435.10
17	Aug-17	NILL	0.000	0.000	0.00
18	Sep-17	NILL	0.000	0.000	0.00
19	Oct-17	NILL	0.000	0.000	0.00
20	Nov-17	NILL	0.000	0.000	0.00
21	Dec-17	NILL	0.000	0.000	0.00
22	Jan-18	NILL	0.000	0.000	0.00
23	Feb-18	NILL	0.000	0.000	0.00
24	Mar-18	NILL	0.000	0.000	0.00
		104	30500.000	30620.700	9240673.96
25	Apr-18	NILL	0.000	0.000	0.00
26	May-18	NILL	0.000	0.000	0.00
27	Jun-18	NILL	0.000	0.000	0.00
28	Jul-18	NILL	0.000	0.000	0.00
29	Aug-18	NILL	0.000	0.000	0.00
30	Sep-18	NILL	0.000	0.000	0.00
31	Oct-18	NILL	0.000	0.000	0.00
32	Nov-18	NILL	0.000	0.000	0.00
33	Dec-18	NILL	0.000	0.000	0.00
34	Jan-19	NILL	0.000	0.000	0.00
35	Feb-19	NILL	0.000	0.000	0.00
36	Mar-19	NILL	0.000	0.000	0.00
		0	0.000	0.000	0.00
37	Apr-19	NILL	0.000	0.000	0.00
38	May-19	NILL	0.000	0.000	0.00
39	Jun-19	NILL	0.000	0.000	0.00
40	Jul-19	NILL	0.000	0.000	0.00
41	Aug-19	NILL	0.000	0.000	0.00
42	Sep-19	NILL	0.000	0.000	0.00
43	Oct-19	NILL	0.000	0.000	0.00
44	Nov-19	NILL	0.000	0.000	0.00
45	Dec-19	NILL	0.000	0.000	0.00
46	Jan-20	NILL	0.000	0.000	0.00
47	Feb-20	NILL	0.000	0.000	0.00
48	Mar-20	24	79990.000	6483.060	2795041.66
		24	79990.000	6483.060	2795041.66

49	Apr-20	25	3684 3000.000	18038.480	7756873.49
50	May-20	26	1500.000	16516.780	7061112.83
51	Jun-20	26	10000.000	8981.800	3702861.20
52	Jul-20	27	4900.000	3503.840	1315911.00
53	Aug-20	23	0.000	3837.250	1259500.57
		127	39900.000	50878.150	21096259.09

SR NO.	YEAR	WORK DAYS	PRODUCTION (IN MT)	DISPACH	SALES VALUES
1	2016-2017	206	74400.000	76348.950	21957768.700
2	2017-2018	104	30500.000	30620.700	9240673.960
3	2018-2019	0	0.000	0.000	0.000
4	2019-2020	24	79990.000	6483.060	2795041.660
5	APR-20 TO AUG-20	127	39900.000	50878.150	21096259.090
TOTAL		461	224790.000	164330.860	55089743.410

3685

3686

3687
TAX INVOICE

Annexure-6

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. H. D. Bhutiya
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's TIN No.:

GST No. 24110101127 Dt. 01/07/2002

Consignee's TIN No.:

CST No. 24631300430 Dt. 23.04.2004

LST No. 24131300430 Dt. 23.04.2004

ECC No. AAACL6442LXM007

Bill No.: **05**

Date: **27/06/2016**

To,
M/s ULTRATECH CEMENT LIMITED,
GUJARAT CEMENT WORKS.
P.O.:KOVAYA - 365 541
Dist:- Amreli (Gujarat)

Area: From: Mines To: P.O.:KOVAYA

21/06/16
39

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Kovaya	1236.390	210.00	2 59 642.00
<u>Period</u> From : 12/06/2016 Add: Royalty To : 15/06/2016	1236.390	80.00	98 911.00
Through: Shiv Transport			3 58 553.00
			3 58 553.00
	Add: VAT @	4%	14 342.00
	Addl. Tax	1%	3 586.00
			3 76 481.00
		Net Payable :	3 76 481.00

Rupees Three Lac Seventy Six thousand Four hundred Eighty One Only

E.& O.E.

For **GATRAL MINERALS**

Authorized Singnatory

3688
TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. H. D. Bhutiya
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's TIN No.:

GST No. 24110101127 Dt. 01/07/2002

Consignee's TIN No.:

CST No. 24631300430 Dt. 23.04.2004

LST No. 24131300430 Dt. 23.04.2004

ECC No. AAACL6442LXM007

Bill No.: 04

Date: 27/06/2016

To,
M/s ULTRATECH CEMENT LIMITED,
GUJARAT CEMENT WORKS.
P.O.:KOVAYA - 365 541
Dist:- Amreli (Gujarat)

Area: From: Mines To: P.O.:KOVAYA


2104/32

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Kovaya	1145.110	210.00	2 40 473.00
<u>Period</u> From : 08/06/2016 Add: Royalty To : 11/06/2016	1145.110	80.00	91 609.00
Through: Shiv Transport			3 32 082.00
			3 32 082.00
	Add: VAT @	4%	13 283.00
	Addl. Tax	1%	3 321.00
			3 48 686.00
		Net Payable :	3 48 686.00

Rupees Three Lac Forty Eight thousand Six hundred Eighty Six Only

E.&O.E.

For GATRAL MINERALS



Authorized Singnatory

3689
TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. H. D. Bhutiya
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's TIN No.:

GST No. 24110101127 Dt. 01/07/2002

Consignee's TIN No.:

CST No. 24631300430 Dt. 23.04.2004

LST No. 24131300430 Dt. 23.04.2004

ECC No. AAACL6442LXM007

Bill No.: **03**

Date: **10/06/2016**

To,
M/s ULTRATECH CEMENT LIMITED.
GUJARAT CEMENT WORKS.
P.O.:KOVAYA - 365 541
Dist:- Amreli (Gujarat)

Area: From: Mines To: P.O.:KOVAYA

28

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Kovaya	1523.790	210.00	3 19 996.00
<u>Period</u> From : 01/06/2016 Add: Royalty	1523.790	80.00	1 21 903.00
To : 07/06/2016			4 41 899.00
Through: Shiv Transport			4 41 899.00
		Add: VAT @ 4%	17 676.00
		Addl. Tax 1%	4 419.00
			4 63 994.00
		Net Payable :	4 63 994.00

Rupees Four Lac Sixty Three thousand Nine hundred Ninety Four Only

E & O.E.

For **GATRAL MINERALS**

Down

Authorized Singnatory

3690 TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. H. D. Bhutiya
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's TIN No.:

GST No. 24110101127 Dt. 01/07/2002

Consignee's TIN No.:

CST No. 24631300430 Dt. 23.04.2004

LST No. 24131300430 Dt. 23.04.2004

ECC No. AAACL6442LXM007

Bill No.: 02

Date: 04/06/2016

To,
M/s ULTRATECH CEMENT LIMITED.
GUJARAT CEMENT WORKS.
P.O.:KOVAYA - 365 541
Dist:- Amreli (Gujarat)

Area: From: Mines To: P.O.:KOVAYA

2m 29

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Kovaya	1841.180	210.00	3 86 648.00
<u>Period</u> From : 23/05/2016 Add: Royalty To : 31/05/2016	1841.180	80.00	1 47 294.00
Through: Shiv Transport			5 33 942.00
			5 33 942.00
	Add: VAT @	4%	21 358.00
	Addl. Tax	1%	5 339.00
			5 60 639.00
		Net Payable :	5 60 639.00

Rupees Five Lac Sixty thousand Six hundred Thirty Nine Only

E.&O.E.

For GATRAL MINERALS

[Signature]

Authorized Singnatory

3691**TAX INVOICE**

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. H. D. Bhutiya
 Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
 Mines: Mobile: 9825234046

Book No.1

Consignor's TIN No.:

GST No. 24110101127 Dt. 01/07/2002

Consignee's TIN No.:

CST No. 24631300430 Dt. 23.04.2004

LST No. 24131300430 Dt. 23.04.2004

ECC No. AAACL6442LXM007

Bill No.: 01

Date: 25/05/2016

To,
 M/s ULTRATECH CEMENT LIMITED.
 GUJARAT CEMENT WORKS.
 P.O.:KOVAYA - 365 541
 Dist:- Amreli (Gujarat)

Area: From: Mines To: P.O.:KOVAYA

21/7/16
RS

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Kovaya	709.740	210.00	1 49 045.00
<u>Period</u> From : 16/05/2016 Add: Royalty To : 22/05/2016	709.740	80.00	56 779.00
Through: Shiv Transport			2 05 824.00
			2 05 824.00
	Add: VAT @	4%	8 233.00
	Addl. Tax	1%	2 058.00
			2 16 115.00
		Net Payable :	2 16 115.00
Rupees Two Lac Sixteen thousand One hundred Fifteen Only			

E.&O.E.

For **GATRAL MINERALS**

[Signature]

Authorized Singatory

3692

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. H. D. Bhutiya
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's TIN No.:

GST No. 24110101127 Dt. 01-07-2002

Consignee's TIN No.:

CST No. 24631300430 Dt. 23.04.2004

LST No. 24131300430 Dt. 23.04.2004

ECC No. AAACL6442LXM007

Bill No.: 15

Date: 10/06/2017

To,
M/s ULTRATECH CEMENT LIMITED.
GUJARAT CEMENT WORKS.
P.O.:KOVAYA - 365 541
Dist:- Amreli (Gujarat)

Area: From: Mines To: P.O.:KOVAYA

Signature
90

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Kovaya	6476.090	210.00	13 59 979.00
Period			
From: 01/06/2017 Add: Royalty	6476.090	80.00	5 18 087.00
To: 07/06/2017			18 78 066.00
Through: Shiv Transport			18 78 066.00
		Add: VAT @ 4%	75 123.00
		Add: Tax 1%	18 781.00
			19 71 970.00
		Net Payable	19 71 970.00

Rupees Nineteen Lac Seventy One thousand Nine hundred Seventy Only

E & O E

For GATRAL MINERALS

Signature

Authorized Singnatory

3693

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. H. D. Bhutiya
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's TIN No.:

GST No. 24110101127 Dt. 01-07-2002

Consignee's TIN No.:

CST No. 24631300430 Dt. 23.04.2004

LST No. 24131300430 Dt. 23.04.2004

ECC No. AAACL6442LXM007

Bill No.: 14

Date: 05/06/2017

To,
M/s ULTRATECH CEMENT LIMITED,
GUJARAT CEMENT WORKS.

Area: From: Mines To: P.O.:KOVAYA

P.O.:KOVAYA - 365 541

Dist:- Amreli (Gujarat)

Shiv
95

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Kovaya	8222.290	210.00	17 26 681.00
<u>Period</u> From : 23/05/2017 Add: Royalty	8222.290	80.00	6 57 783.00
To : 31/05/2017			23 84 464.00
Through: Shiv Transport			23 84 464.00
		Add: VAT @ 4%	95 379.00
		Addl. Tax 1%	23 845.00
			25 03 688.00
		Net Payable :	25 03 688.00

Rupees Twenty Five Lac Three thousand Six hundred Eighty Eight Only

E & O E.

For GATRAL MINERALS

Authorized Singnatory

3694

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. H. D. Bhutiya
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)

Mines: Mobile: 9825234046

Book No.1

Consignor's TIN No.:

GST No. 24110101127 Dt. 01-07-2002

Consignee's TIN No.:

CST No. 24631300430 Dt. 23.04.2004

LST No. 24131300430 Dt. 23.04.2004

ECC No. AAACL6442LXM007

Bill No.: 10

Date: 19/05/2017

To,
M/s ULTRATECH CEMENT LIMITED.
GUJARAT CEMENT WORKS.

P.O.:KOVAYA - 365 541

Dist:- Amreli (Gujarat)

Area: From: Mines

To: P.O.:KOVAYA

July 98

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Kovaya	5908.600	210.00	12 40 806.00
Period From: 08/05/2017 Add: Royalty	5908.600	80.00	4 72 688.00
To: 15/05/2017			17 13 494.00
Through: Shiv Transport			17 13 494.00
<i>VM</i>			
Add: VAT @		4%	68 540.00
Addl. Tax		1%	17 135.00
			17 99 169.00
		Net Payable :	17 99 169.00

Rupees Seventeen Lac Ninety Nine thousand One hundred Sixty Nine Only

E.&O.E.

For GATRAL MINERALS

[Signature]

Authorized Singnatory

3695

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :-24ACJPB9883B1ZO

Consignee's GSTIN No.:

24AAACL6442L1ZG

STATE CODE

24

STATE

GUJARAT

Bill No.: 14

Date: 01/09/2017

To,

M/s ULTRATECH CEMENT LIMITED.
GUJARAT CEMENT WORKS.

Area: From: Mines

To: P.O.:KOVAYA

P.O.:KOVAYA - 365 541

Dist:- Amreli (Gujarat)

STATE CODE :- 24

STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Kovaya	9049.640	210.00	19 00 424.00
Period From : 23/08/2017 Add: Royalty	9049.640	80.00	7 23 971.00
To : 30/08/2017			26 24 395.00
Through: Shiv Transport			26 24 395.00
	Add: CGST @	2.5%	65 610.00
	SGST @	2.5%	65 610.00
			27 55 615.00
		Net Payable :	27 55 615.00

Rupees Twenty Seven Lac Fifty Five thousand Six hundred Fifteen Only

E.&OE

For GATRAL MINERALS

Authorized Signatory

3696

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :-24ACJPB9883B1ZO

Consignee's GSTIN No.:

24AAACL6442L1ZG

STATE CODE 24

STATE GUJARAT

Bill No.: 13

Date: 25/08/2017

To,

M/s ULTRATECH CEMENT LIMITED.
GUJARAT CEMENT WORKS.

Area: From: Mines

To: P.O.:KOVAYA

P.O.:KOVAYA - 365 541

Dist:- Amreli (Gujarat)

STATE CODE :- 24

STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Kovaya	7329.980	210.00	15 39 296.00
Period From : 16/08/2017 Add: Royalty	7329.980	80.00	5 86 398.00
To : 22/08/2017			21 25 694.00
Through: Shiv Transport			21 25 694.00
	Add: CGST @	2.5%	53 142.00
	SGST @	2.5%	53 142.00
			22 31 978.00
		Net Payable :	22 31 978.00

Rupees Twenty Two Lac Thirty One thousand Nine hundred Seventy Eight Only

E.&O.E

For GATRAL MINERALS

Authorized Singnatory

3697

TAX INVOICE
Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

Consignees's GSTIN No : 24AAACL6442L1ZG

Date : 18-07-2018

Bill No. 20

To,

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

Area : From Mines

To : P.O. KOVAYA

2m 24
34

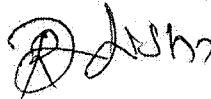
STATE CODE : - 24

STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya	1396.280 M.T.	207.00 P.M.T.	289030.00
	Period 08-07-2018 To : 15-07-2018			
	Royalty Per M.T.	1396.280	80.00	111702.00
	Through : <u>Shiv Transport</u>			400732.00
		Add : CGST@	2.50 %	10018.00
		SGST@	2.50 %	10018.00
		Net Payable		420768.00

In words : Rupees Four Lac Twenty Thousand Seven hundred Sixty Eight Only

For, GATRAL MINERALS



Authorized Signatory

3698

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9826234046

Book No. 1

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

Consignees's GSTIN No : 24AAACL6442L1ZG

Date : 10-07-2018

Bill No. **18**

To,

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

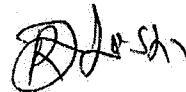
Area : From Mines To : P.O. KOVAYA

STATE CODE : - 24 STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya	1109.440 M.T.	207.00 P.M.T.	229654.00
	Period 30-06-2018 To : 07-07-2018			
	Royalty Per M.T.	1109.440	80.00	88755.00
				318409.00
	Through : <u>Shiv Transport</u>	Add : CGST@	2.50 %	7960.00
		SGST@	2.50 %	7960.00
		Net Payable		334329.00

In words : Rupees Three Lac Thirty Four Thousand Three hundred Twenty Nine Only

For, GATRAL MINERALS



Authorized Signatory

3699

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

Consignees's GSTIN No : 24AAACL6442L1ZG

Date: 04-07-2018

Bill No. 17

To,

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

Area : From Mines

To : P.O. KOVAYA

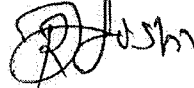
STATE CODE :- 24

STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya	694.620 M.T.	207.00 P.M.T.	143786.00
	Period 23-06-2018 To : 29-06-2018			
	Royalty Per M.T.	694.620	80.00	55570.00
				199356.00
	Through : <u>Shiv Transport</u>	Add : CGST@ SGST@	2.50 % 2.50 %	4984.00 4984.00
		Net Payable		209324.00

In words : Rupees Two Lac Nine Thousand Three hundred Twenty Four Only

For, GATRAL MINERALS



Authorized Signatory

3700

TAX INVOICE
Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)
Mines : Mobile : 9825234046

Book No. 1
Consignor's GSTIN No.
GSTIN : 24ACJPB9883B1ZO
STATE CODE 24
STATE GUJARAT

Consignees's GSTIN No : 24AAACL6442L1ZG

Date : 27-06-2018

Bill No. 15

To,

M/S ULTRATECH CEMENT LIMITED
GUJARAT CEMENT WORKS,
P.O. : KOVAYA - 365541
Dist : Amreli (Gujarat)

Area : From Mines To : P.O. KOVAYA

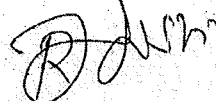
STATE CODE :- 24 STATE - GUJARAT

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2

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya	1402.970 M.T.	207.00 P.M.T.	290415.00
	Period 16-06-2018 To : 22-06-2018			
	Royalty Per M.T.	1402.970	80.00	112238.00
				402653.00
	Through : Shiv Transport	Add : CGST@ SGST@	2.50 % 2.50 %	10066.00 10066.00
		Net Payable		422785.00

In words : Rupees Four Lac Twenty Two Thousand Seven hundred Seventy Five Only

For, GATRAL MINERALS



Authorized Signatory

3701

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :-24ACJPB9883B1ZO

PAN NO : ACJPB9883B

Consignee's GSTIN No.:

24AAACG5609C1Z5

STATE CODE 24
STATE GUJARAT

Bill No.: 33

Date: 17-09-2018

P.O. No. 4510003157

To,
Ms GHCL LIMITED

P.O.:SUTRAPADA-362275

Dist:- Girsomnath (Gujarat)

Area: From Mines To:

SUTRAPADA

LIMESTONNE Code 25210090

STATE CODE :- 24 STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada	1259.780	305.00	3 84 233.00
From : <u>Period</u> 01-09-2018 Add: Royalty	1259.780	80.00	1 00 782.00
To : 15-09-2018			4 85 015.00
DMF 30% on Royalty Add: DMF	1259.780	24.00	30 235.00
DMF 2% on Royalty Add: NMET	1259.780	1.60	2 016.00
			5 17 266.00
Add: CGST @		2.5%	12 932.00
SGST @		2.5%	12 932.00
			5 43 130.00
		Net Payable :	5 43 130.00

Rupees Five Lac Forty Three thousand One hundred Thirty Only

E & O.E.

For GATRAL MINERALS

Authorized Singnatory

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

3702

TAX INVOICE
Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

P.O. No. **7642003461**

Bill No. **39**

To,

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

Consignees's GSTIN No : 24AAACL6442L1ZG

Date : 16-09-2019

Area : From Mines

To : P.O. KOVAYA

2/9/19

STATE CODE :- 24

STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya	1745.600 M.T.	207.00 P.M.T.	361339.00
	Period 08-09-2019 To : 15-09-2019			
	Royalty Per M.T.	1745.600	80.00	139648.00
	Through : <u>Shiv Transport</u>			500987.00
	Add : CGST@ SGST@		2.50 % 2.50 %	12525.00 12525.00
	Net Payable			526037.00

In words : Rupees Five Lakh Twenty Six Thousand Thirty Seven Only

For, GATRAL MINERALS

[Signature]

Authorized Signatory

3703

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :- 24ACJPB9883B1Z0

PAN NO: ACJPB9883B

Consignee's GSTIN No.:

24AAACG5609C1Z5

STATE CODE 24
STATE GUJARAT

Bill No.: 38

P.O. No. 4510003545

Date: 16-09-2019

To,
Ms GHCL LIMITED

P.O.: SUTRAPADA-362275

Dist:- Girsomnath (Gujarat)

Area: From Mines To:

LIMESTONNE Code 25210090

SUTRAPADA

STATE CODE :- 24 STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada	1131.940	305.00	3 45 242.00
From : <u>Period</u> 01-09-2019 Add: Royalty	1131.940	80.00	90 555.00
To : 15-09-2019			4 35 797.00
DMF 30% on Royalty Add: DMF	1131.940	24.00	27 167.00
DMF 2% on Royalty Add: NMET	1131.940	1.60	1 811.00
			4 64 775.00
	Add: CGST @ 2.5%	2.5%	11 619.00
	SGST @ 2.5%	2.5%	11 619.00
			4 88 013.00
		Net Payable :	4 88 013.00

Rupees Four Lakh Eighty Eight Thousand Thirteen Only

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

E.&O.E.

For GATRAL MINERALS

Authorized Singnatory

3704

TAX INVOICE
Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya
Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)
Mines : Mobile : 9825234046

Book No. 1

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

P.O. No. 7642003461

Bill No. 35

To,

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

Consignees's GSTIN No : 24AAACL6442L1ZG

Date : 10-09-2019

Area : From Mines To : P.O. KOVAYA

STATE CODE :- 24 STATE - GUJARAT

2/24/19

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya	2493.600 M.T.	207.00 P.M.T.	516175.00
	Period 31-08-2019 To : 07-09-2019			
	Royalty Per M.T.	2493.600	80.00	199488.00
	Through : Shiv Transport			715663.00
		Add : CGST@ SGST@	2.50 % 2.50 %	17892.00 17892.00
		Net Payable		751447.00

In words : Rupees Seven Lakh Fifty One Thousand Four Hundred Fourty Seven Only

For, GATRAL MINERALS

Authorized Signatory

3705

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

P.O. No. 7642003461

Bill No. 33

To,

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

Consignees's GSTIN No : 24AAACL6442L1ZG

Date : 02-09-2019

Area : From Mines

To : P.O. KOVAYA

STATE CODE :- 24

STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya	443.430 M.T.	207.00 P.M.T.	91790.00
	Period 23-08-2019 To : 30-08-2019			
	Royalty Per M.T.	443.430	80.00	35474.00
				127264.00
	Through : Shiv Transport	Add : CGST@ SGST@	2.50 % 2.50 %	3182.00 3182.00
		Net Payable		133628.00

In words : Rupees One Lakh Thirty Three Thousand Six Hundred Twenty Eight Only

For, GATRAL MINERALS

Authorized Signatory

3706

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :-24ACJPB9883B1Z0

PAN NO : ACJPB9883B

STATE CODE 24
STATE GUJARAT

Consignee's GSTIN No.:

24AAACG5609C1Z5

Bill No.: 32

P.O. No. 4510003545

Date: 02-09-2019

To,

Ms GHCL LIMITED

P.O.:SUTRAPADA-362275

Dist:- Girsomnath (Gujarat)

Area: From Mines To:

SUTRAPADA

LIMESTONNE Code 25210090

STATE CODE :- 24

STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada	1279.720	305.00	3 90 315.00
From : 16-08-2019 Add: Royalty	1279.720	80.00	1 02 378.00
To : 31-08-2019			4 92 693.00
DMF 30% on Royalty Add: DMF	1279.720	24.00	30 713.00
DMF 2% on Royalty Add: NMET	1279.720	1.60	2 048.00
			5 25 454.00
	Add: CGST @	2.5%	13 136.00
	SGST @	2.5%	13 136.00
			5 51 726.00
		Net Payable :	5 51 726.00

Rupees Five Lakh Fifty One Thousand Seven Hundred Twenty Six Only

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

E & O.E.

For GATRAL MINERALS

Authorized Singnatory

3707

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1Z0

STATE CODE 24

STATE GUJARAT

P.O. No. 7642003461

Bill No. 30

To,

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

Consignee's GSTIN No : 24AAACL6442L1ZG

Date : 19-08-2019

Area : From Mines

To: P.O. KOVAYA

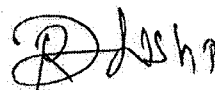
STATE CODE :- 24

STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya	232.190 M.T.	207.00 P.M.T.	48063.00
	Period 08-08-2019 To : 15-08-2019			
	Royalty Per M.T.	232.190	80.00	18575.00
	Through : Shiv Transport			66638.00
		Add: CGST@	2.50 %	1666.00
		SGST@	2.50 %	1666.00
		Net Payable		69970.00

In words : Rupees Sixty Nine Thousand Nine Hundred Seventy Only

For, GATRAL MINERALS



Authorized Signatory

3708

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :- 24ACJPB9883B1ZO

PAN NO. : ACJPB9883B

STATE CODE 24
STATE GUJARAT

Consignee's GSTIN No.:

24AAACG5609C1Z5

Bill No.: 29

P.O. No. 4510003545

Date: 17-08-2019

To,

Ms GHCL LIMITED

P.O.: SUTRAPADA-362275

Dist:- Girsomnath (Gujarat)

Area: From Mines To: *Sutrapada*

SUTRAPADA

LIMESTONNE Code 25210090

STATE CODE :- 24

STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada	1138.180	305.00	3 47 145.00
<u>Period</u> From: 01-08-2019 Add: Royalty To: 15-08-2019	1138.180	80.00	91 054.00
DMF 30% on Royalty Add: DMF	1138.180	24.00	27 316.00
DMF 2% on Royalty Add: NMET	1138.180	1.60	1 821.00
			4 67 336.00
	Add: CGST @ SGST @	2.5% 2.5%	11 683.00 11 683.00
			4 90 702.00
		Net Payable :	4 90 702.00

Rupees Four Lakh Ninety Thousand Seven Hundred Two Only

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

E.&O.E

For GATRAL MINERALS

Authorized Signatory

3709

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

P.O. No. 7642003461

Bill No. 26

To,

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

Consignees's GSTIN No : 24AAACL6442L1ZG

Date : 12-08-2019

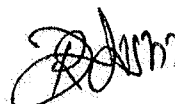
Area : From Mines To : P.O. KOVAYA

STATE CODE :- 24 STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya	1751.540 M.T.	207.00 P.M.T.	362569.00
	Period 31-07-2019 To : 07-08-2019			
	Royalty Per M.T.	1751.540	80.00	140123.00
	Through : Shiv Transport			502692.00
		Add : CGST@ SGST@	2.50 % 2.50 %	12567.00 12567.00
		Net Payable		527826.00

In words : Rupees Five Lakh Twenty Seven Thousand Eight Hundred Twenty Six Only

For, GATRAL MINERALS



Authorized Signatory

3710**TAX INVOICE**

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
 Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
 Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :-24ACJPB9883B1ZO

PAN NO : ACJPB9883B

STATE CODE 24

STATE GUJARAT

Consignee's GSTIN No.:

24AAAACG5609C1Z5

Bill No.: 25

Date: 03-08-2019

P.O. No. 4510003545

To,

Ms GHCL LIMITED

Area: From Mines To: *2017/10*

SUTRAPADA

P.O.:SUTRAPADA-362275

LIMESTONNE Code 25210090

Dist:- Girsomnath (Gujarat)

STATE CODE :- 24

STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada	1185.090	305.00	3 61 452.00
<u>Period</u>			
From : 16-07-2019 Add: Royalty	1185.090	80.00	94 807.00
To : 31-07-2019			4 56 259.00
DMF 30% on Royalty Add: DMF	1185.090	24.00	28 442.00
DMF.2% on Royalty Add: NMET	1185.090	1.60	1 896.00
			4 86 597.00
	Add: CGST @	2.5%	12 165.00
	SGST @	2.5%	12 165.00
			5 10 927.00
		Net Payable :	5 10 927.00

Rupees Five Lakh Ten Thousand Nine Hundred Twenty Seven Only

E & O.E.

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

For GATRAL MINERALS

[Signature]

Authorized Singnatory

3711

TAX INVOICE
Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiy Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

P.O. No. 7642003461

Bill No. 23

To,

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

Consignees's GSTIN No : 24AAACL6442L1ZG

Date : 02-08-2019

20 July 19

Area : From Mines

To : P.O. KOVAYA

STATE CODE :- 24

STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya	965.300 M.T.	207.00 P.M.T.	199817.00
	Period 23-07-2019 To: 30-07-2019			
	Royalty Per M.T.	965.300	80.00	77224.00
				277041.00
	Through : <u>Shiv Transport</u>	Add : CGST@	2.50 %	6926.00
		SGST@	2.50 %	6926.00
		Net Payable		290893.00

In words : Rupees Two Lakh Ninty Thousand Eight Hundred Ninty Three Only

For, GATRAL MINERALS

(Signature)

Authorized Signatory

3712

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

P.O. No. 7642003461

Bill No. 21

To,

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

Consignees's GSTIN No : 24AAACL6442L1ZG

Date : 17-07-2019

Area : From Mines

To : P.O. KOVAYA

STATE CODE : - 24

STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya	3337.110 M.T.	207.00 P.M.T.	690782.00
	Period 08-07-2019 To : 15-07-2019			
	Royalty Per M.T.	3337.110	80.00	266969.00
				957751.00
	Through : <u>Shiv Transport</u>	Add : CGST@	2.50 %	23944.00
		SGST@	2.50 %	23944.00
		Net Payable		1005639.00

In words : Rupees Ten Lakh Five Thousand Six Hundred Thirty Nine Only

For, GATRAL MINERALS



Authorized Signatory

3713

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignees's GSTIN No : 24AAACL6442L1ZG

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

Date : 01-09-2020

P.O. No. 7642003654

Bill No. 25

To,

Area : From Mines To : P.O. KOVAYA

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

STATE CODE :- 24 STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya Period 23-08-2020 To : 31-08-2020 Royalty Per M.T. Through : <u>Shiv Transport</u>	1687.230 M.T. 1687.230 Add : CGST@ SGST@	207.00 P.M.T. 80.00 2.50 % 2.50 %	349257.00 134978.00 484235.00 12106.00 12106.00 508447.00
Net Payable				

In words : Rupees Five Lakh Eight Thousand four Hundred And Fourty Seven Only

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

3714

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignees's GSTIN No : 24AAACL6442L1ZG

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

Date : 26-08-2020

P.O. No. 7642003654

Bill No. 24

To,

Area : From Mines

To : P.O. KOVAYA

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

STATE CODE :- 24

STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya Period 16-08-2020 To : 22-08-2020 Royalty Per M.T. Through : <u>Shiv Transport</u>	1267.060 M.T. 1267.060 Add : CGST@ SGST@	207.00 P.M.T. 80.00 2.50 % 2.50 %	262281.00 101365.00 <hr/> 363646.00 <hr/> 9091.00 <hr/> 9091.00 <hr/> 381828.00
Net Payable				

In words : Rupees Three Lakh Eighty One Thousand Eight Hundred And Twenty Eight Only

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

3715

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignees's GSTIN No : 24AAACL6442L1ZG

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

Date : 18-08-2020

P.O. No. 7642003654

Bill No. 23

To,

Area : From Mines To : P.O. KOVAYA

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

STATE CODE :- 24 STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya Period 08-08-2020 To : 15-08-2020 Royalty Per M.T. Through : <u>Shiv Transport</u>	218.510 M.T. 218.510 Add : CGST@ SGST@	207.00 P.M.T. 80.00 2.50 % 2.50 %	45232.00 17481.00 <hr/> 62713.00 <hr/> 1568.00 <hr/> 1568.00 <hr/> Net Payable
				65849.00

In words : Rupees Sixty Five Thousand Eight Hundred And Fourty Nine Only

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

3716

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignees's GSTIN No : 24AAACL6442L1ZG

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

Date : 11-08-2020

P.O. No. 7642003654

Bill No. 22

To,

Area : From Mines

To : P.O. KOVAYA

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

STATE CODE :- 24

STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya	664.450 M.T.	207.00 P.M.T.	137541.00
	Period 01-08-2020 To : 07-08-2020			
	Royalty Per M.T.	664.450	80.00	53156.00
				190697.00
	Through : Shiv Transport	Add : CGST@	2.50 %	4767.00
		SGST@	2.50 %	4767.00
		Net Payable		200231.00

In words : Rupees Two Lakh Two Hundred And Thirty One Only

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

3717

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignees's GSTIN No : 24AAACL6442L1ZG

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

Date : 01-08-2020

P.O. No. 7642003654

Bill No. 20

To,

Area : From Mines To : P.O. KOVAYA

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

STATE CODE :- 24 STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya Period 23-07-2020 To : 31-07-2020 Royalty Per M.T. Through : <u>Shiv Transport</u>	979.500 M.T. 979.500 Add : CGST@ SGST@	207.00 P.M.T. 80.00 2.50 % 2.50 %	202757.00 78360.00 281117.00 7028.00 7028.00 Net Payable
				295173.00

In words : Rupees Two Lakh Ninety Five Thousand One Hundred And Seventy Three Only

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

3718

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignees's GSTIN No : 24AAACL6442L1ZG

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

Date : 27-07-2020

P.O. No. 7642003654

Bill No. 19

To,

Area : From Mines To : P.O. KOVAYA

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

STATE CODE :- 24 STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya Period 16-07-2020 To : 22-07-2020 Royalty Per M.T. Through : Shiv Transport	581.940 M.T. 581.940	207.00 P.M.T. 80.00	120462.00 46555.00 167017.00 4175.00 4175.00
		Net Payable		175367.00

In words : Rupees One Lakh Seventy Five Thousand Three Hundred And Sixty Seven Only

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

3719

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignees's GSTIN No : 24AAACL6442L1ZG

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

Date : 18-07-2020

P.O. No. 7642003654

Bill No. 18

To,

Area : From Mines

To : P.O. KOVAYA

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

STATE CODE :- 24

STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya Period 08-07-2020 To : 15-07-2020 Royalty Per M.T. Through : <u>Shiv Transport</u>	30.890 M.T. 30.890 Add : CGST@ SGST@	207.00 P.M.T. 80.00 2.50 % 2.50 %	6394.00 2471.00 8865.00 222.00 222.00 9309.00
		Net Payable		9309.00

In words : Rupees Nine Thousand Three Hundred And Nine Only

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

TAX 3720

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :-24ACJPB9883B1Z0

PAN NO : ACJPB9883B

STATE CODE 24
STATE GUJARAT

Consignee's GSTIN No.:

24AAACG5609C1Z5

Bill No.: 17

Date: 18-07-2020

P.O. No. 4510003545

To,

Ms GHCL LIMITED

Area: From Mines To:

SUTRAPADA

P.O.:SUTRAPADA-362275

LIMESTONNE Code 25210090

Dist:- Girsomnath (Gujarat)

INCENTIVE BILL

STATE CODE :- 24

STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada (Incentive)	1594.260	55.00	87 684.00
Period			
From : 01-07-2020 Add: Royalty	1594.260	0.00	0.00
To : 31-07-2020			87 684.00
DMF 30% on Royalty Add: DMF	1594.260	0.00	0.00
DMF 2% on Royalty Add: NMET	1594.260	0.00	0.00
			87 684.00
	Add: CGST @	2.5%	2 192.00
	SGST @	2.5%	2 192.00
			92 068.00
		Net Payable :	92 068.00

Rupees Ninety Two Thousand And Sixty Eight Only

E. & O.E.

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

TAX NO. 3721

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat) ✓
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :-24ACJPB9883B1ZO

PAN NO : ACJPB9883B

STATE CODE 24
STATE GUJARAT

Consignee's GSTIN No.:

24AAACG5609C1Z5

Bill No.: 16

Date: 18-07-2020

P.O. No. 4510003545

To,

Ms GHCL LIMITED

Area: From Mines To:

SUTRAPADA

P.O.:SUTRAPADA-362275

LIMESTONNE Code 25210090

Dist:- Girsomnath (Gujarat)

STATE CODE :- 24

STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada	1594.260	305.00	4 86 249.00
<u>Period</u> From : 01-07-2020 Add: Royalty	1594.260	80.00	1 27 541.00
To : 15-07-2020			6 13 790.00
DMF 30% on Royalty Add: DMF	1594.260	24.00	38 262.00
DMF 2% on Royalty Add: NMET	1594.260	1.60	2 551.00
Quality Deduction			6 54 603.00 807.60 6 53 795.00
Add: CGST @		2.5%	16 345.00
SGST @		2.5%	16 345.00
			6 86 485.00
		Net Payable :	6 86 485.00

Rupees Six Lakh Eighty Six Thousand Four Hundred And Eighty Five Only

E. & O.E.

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

3722

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignees's GSTIN No : 24AAACL6442L1ZG

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

Date : 13-07-2020

P.O. No. 7642003654

Bill No. 15

To,

Area : From Mines

To : P.O. KOVAYA

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

STATE CODE :- 24

STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya Period 01-07-2020 To : 07-07-2020 Royalty Per M.T. Through : <u>Shiv Transport</u>	317.250 M.T. 317.250 Add : CGST@ SGST@	207.00 P.M.T. 80.00 2.50 % 2.50 %	65671.00 25380.00 91051.00 2276.00 2276.00 95603.00
		Net Payable		95603.00

In words : Rupees Ninety Five Thousand Six Hundred And Three Only

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

3723

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignees's GSTIN No : 24AAACL6442L1ZG

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

Date : 05-07-2020

P.O. No. 7642003654

Bill No. 13

To,

Area : From Mines To : P.O. KOVAYA

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

STATE CODE :- 24 STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya Period 23-06-2020 To : 30-06-2020 Royalty Per M.T. Through : <u>Shiv Transport</u>	240.080 M.T.	207.00 P.M.T.	49697.00
		240.080	80.00	19206.00
				68903.00
		Add : CGST@	2.50 %	1723.00
		SGST@	2.50 %	1723.00
		Net Payable		72349.00

In words : Rupees Seventy Two Thousand Three Hundred And Fourty Nine Only

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

TAX 3724

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :-24ACJPB9883B1ZO

PAN NO : ACJPB9883B

STATE CODE 24
STATE GUJARAT

Consignee's GSTIN No.:

24AAACG5609C1Z5

Bill No.: 12
P.O. No. 4510003545

Date: 03-07-2020

To,
Ms GHCL LIMITED
P.O.:SUTRAPADA-362275
Dist:- Girsomnath (Gujarat)

Area: From Mines To: SUTRAPADA

LIMESTONNE Code 25210090

INCENTIVE BILL

STATE CODE :- 24 STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada (Incentive)	8246.830	55.00	4 53 576.00
<u>Period</u> From : 01-06-2020 Add: Royalty To : 30-06-2020	8246.830	0.00	0.00
DMF 30% on Royalty Add: DMF	8246.830	0.00	0.00
DMF 2% on Royalty Add: NMET	8246.830	0.00	0.00
			4 53 576.00
	Add: CGST @	2.5%	11 339.00
	SGST @	2.5%	11 339.00
			4 76 254.00
		Net Payable :	4 76 254.00

Rupees Four Lakh Seventy Six Thousand Two Hundred And Fifty Four Only

E. & O.E.

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

TAX 3725

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :-24ACJPB9883B1ZO

PAN NO : ACJPB9883B

STATE CODE 24
STATE GUJARAT

Consignee's GSTIN No.:

24AAACG5609C1Z5

Bill No.: 11

Date: 03-07-2020

P.O. No. 4510003545

To,

Ms GHCL LIMITED

Area: From Mines To:

SUTRAPADA

P.O.:SUTRAPADA-362275

LIMESTONNE Code 25210090

Dist:- Girsomnath (Gujarat)

STATE CODE :- 24

STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada	5608.590	305.00	17 10 620.00
Period From : 16-06-2020 Add: Royalty	5608.590	80.00	4 48 687.00
To : 30-06-2020			21 59 307.00
DMF 30% on Royalty Add: DMF	5608.590	24.00	1 34 606.00
DMF 2% on Royalty Add: NMET	5608.590	1.60	8 974.00
Quality Deduction			23 02 887.00
			78 305.85
			22 24 581.00
	Add: CGST @	2.5%	55 615.00
	SGST @	2.5%	55 615.00
			23 35 811.00
		Net Payable :	23 35 811.00

Rupees Twenty Three Lakh Thirty Five Thousand Eight Hundred And Eleven Only

E. & O.E.

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

3726

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignees's GSTIN No : 24AAACL6442L1ZG

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

Date : 27-06-2020

P.O. No. 7642003654

Bill No. 10

To,

Area : From Mines To : P.O. KOVAYA

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

STATE CODE :- 24 STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya	215.850 M.T.	207.00 P.M.T.	44681.00
	Period 16-06-2020 To : 22-06-2020			
	Royalty Per M.T.	215.850	80.00	17268.00
				61949.00
	Through : <u>Shiv Transport</u>	Add : CGST@ SGST@	2.50 % 2.50 %	1549.00 1549.00
		Net Payable		65047.00

In words : Rupees Sixty Five Thousand And Fourty Seven Only

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

3727

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignees's GSTIN No : 24AAACL6442L1ZG

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

Date : 27-06-2020

P.O. No. 7642003654

Bill No. 09

To,

Area : From Mines

To : P.O. KOVAYA

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

STATE CODE :- 24

STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya	186.210 M.T.	207.00 P.M.T.	38545.00
	Period 08-06-2020 To : 15-06-2020			
	Royalty Per M.T.	186.210	80.00	14897.00
				53442.00
	Through : Shiv Transport	Add : CGST@ SGST@	2.50 % 2.50 %	1336.00 1336.00
		Net Payable		56114.00

In words : Rupees Fifty Six Thousand One Hundred And Fourteen Only

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

3728

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/O. Devabhai Bhutiya

Satyam Park, Rajiv Nagar, PORBANDAR - 360575 (Gujarat)

Mines : Mobile : 9825234046

Book No. 1

Consignees's GSTIN No : 24AAACL6442L1ZG

Consignor's GSTIN No.

GSTIN : 24ACJPB9883B1ZO

STATE CODE 24

STATE GUJARAT

Date : 27-06-2020

P.O. No. 7642003654

Bill No. 08

To,

Area : From Mines To : P.O. KOVAYA

M/S ULTRATECH CEMENT LIMITED

GUJARAT CEMENT WORKS,

P.O. : KOVAYA - 365541

Dist : Amreli (Gujarat)

STATE CODE :- 24 STATE - GUJARAT

NO	PARTICULARS	QTY	RATE	AMOUNT
1	Being the cost of Limestone supplied from our Mines to your works at Kovaya	92.830 M.T.	207.00 P.M.T.	19216.00
	Period 01-06-2020 To : 07-06-2020			
	Royalty Per M.T.	92.830	80.00	7426.00
				26642.00
	Through : <u>Shiv Transport</u>	Add : CGST@	2.50 %	666.00
		SGST@	2.50 %	666.00
		Net Payable		27974.00

In words : Rupees Twenty Seven Thousand Nine Hundred And Seventy Four Only

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

TAX 3729

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :-24ACJPB9883B1ZO

Consignee's GSTIN No.:

24AAACG5609C1Z5

PAN NO : ACJPB9883B

STATE CODE 24
STATE GUJARAT

Bill No.: 07

Date: 17-06-2020

P.O. No. 4510003545

To,

Ms GHCL LIMITED

Area: From Mines To:

SUTRAPADA

P.O.:SUTRAPADA-362275

LIMESTONNE Code 25210090

Dist:- Girsomnath (Gujarat)

STATE CODE :- 24

STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada	2638.240	305.00	8 04 663.00
<u>Period</u> From : 01-06-2020 Add: Royalty	2638.240	80.00	2 11 059.00
To : 15-06-2020			10 15 722.00
DMF 30% on Royalty Add: DMF	2638.240	24.00	63 318.00
DMF 2% on Royalty Add: NMET	2638.240	1.60	4 221.00
Quality Deduction			10 83 261.00
			11 022.17
			10 72 239.00
	Add: CGST @	2.5%	26 806.00
	SGST @	2.5%	26 806.00
			11 25 851.00
		Net Payable :	11 25 851.00

Rupees Eleven Lakh Twenty Five Thousand Eight Hundred And Fifty One Only

E. & O.E.

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

TAX NO. 3730

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :-24ACJPB9883B1ZO

PAN NO : ACJPB9883B

STATE CODE 24
STATE GUJARAT

Consignee's GSTIN No.:

24AAACG5609C1Z5

Bill No.: 06

Date: 01-06-2020

P.O. No. 4510003545

To,

Ms GHCL LIMITED

Area: From Mines To:

SUTRAPADA

P.O.:SUTRAPADA-362275

LIMESTONNE Code 25210090

Dist:- Girsomnath (Gujarat)

INCENTIVE BILL

STATE CODE :- 24

STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada (Incentive)	16516.780	55.00	9 08 423.00
<u>Period</u> From : 01-05-2020 Add: Royalty	16516.780	0.00	0.00
To : 31-05-2020			9 08 423.00
DMF 30% on Royalty Add: DMF	16516.780	0.00	0.00
DMF 2% on Royalty Add: NMET	16516.780	0.00	0.00
			9 08 423.00
	Add: CGST @	2.5%	22 711.00
	SGST @	2.5%	22 711.00
			9 53 845.00
		Net Payable :	9 53 845.00

Rupees Nine Lakh Fifty Three Thousand Eight Hundred Fourty Five Only

E. & O.E.

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

TAX NO. 3791

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :-24ACJPB9883B1ZO

PAN NO : ACJPB9883B

STATE CODE 24
STATE GUJARAT

Consignee's GSTIN No.:

24AAACG5609C1Z5

Bill No.: 05

Date: 01-06-2020

P.O. No. 4510003545

To,

Ms GHCL LIMITED

Area: From Mines To:

SUTRAPADA

P.O.:SUTRAPADA-362275

LIMESTONNE Code 25210090

Dist:- Girsomnath (Gujarat)

STATE CODE :- 24

STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada	10682.960	305.00	32 58 303.00
Period From : 16-05-2020 Add: Royalty	10682.960	80.00	8 54 637.00
To : 31-05-2020			41 12 940.00
DMF 30% on Royalty Add: DMF	10682.960	24.00	2 56 391.00
DMF 2% on Royalty Add: NMET	10682.960	1.60	17 093.00
Quality Deduction			43 86 424.00
			53 878.83
			43 32 545.17
	Add: CGST @	2.5%	1 08 314.00
	SGST @	2.5%	1 08 314.00
			45 49 173.17
		Net Payable :	45 49 173.17

Rupees Fourty Five Lakh Fourty Nine Thousand One Hundred Seventy Three And Seventeen Paise Only

E.& O.E.

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
 Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
 Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:**GSTIN :-24ACJPB9883B1Z0****PAN NO : ACJPB9883B**Consignee's GSTIN No.:**24AAACG5609C1Z5**

STATE CODE 24
STATE GUJARAT

Bill No.: **04**Date: **18-05-2020**P.O. No. **4510003545**

To,

Ms GHCL LIMITED

Area: From Mines To:

SUTRAPADA**P.O.:SUTRAPADA-362275****LIMESTONNE Code 25210090****Dist:- Girsomnath (Gujarat)****STATE CODE :- 24****STATE - GUJARAT**

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada	5833.820	305.00	17 79 315.00
Period			
From : 01-05-2020 Add: Royalty	5833.820	80.00	4 66 706.00
To : 15-05-2020			22 46 021.00
DMF 30% on Royalty Add: DMF	5833.820	24.00	1 40 012.00
DMF 2% on Royalty Add: NMET	5833.820	1.60	9 334.00
Quality Deduction			23 95 367.00
			3 043.34
			23 92 323.66
	Add: CGST @	2.5%	59 808.00
	SGST @	2.5%	59 808.00
			25 11 939.66
		Net Payable :	25 11 939.66

Rupees Twenty Five Lakh Eleven Thousand Nine Hundred Thirty Nine And Sixty Six Paise Only

E. & O.E.

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

For **GATRAL MINERALS**

Authorized Singnatory

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :-24ACJPB9883B1ZO

PAN NO : ACJPB9883B

Consignee's GSTIN No.:

24AAACG5609C1Z5

STATE CODE 24
STATE GUJARAT

Bill No.: 03

Date: 02-05-2020

P.O. No. 4510003545

To,

Ms GHCL LIMITED

Area: From Mines To:

SUTRAPADA

P.O.:SUTRAPADA-362275

LIMESTONNE Code 25210090

Dist:- Girsomnath (Gujarat)

STATE CODE :- 24

STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada	9676.510	305.00	29 51 336.00
<u>Period</u> From : 16-04-2020 Add: Royalty To : 30-04-2020	9676.510	80.00	7 74 121.00
DMF 30% on Royalty Add: DMF	9676.510	24.00	2 32 236.00
DMF 2% on Royalty Add: NMET	9676.510	1.60	15 482.00
Quality Deduction			39 73 175.00
			16 954.40
			39 56 220.60
	Add: CGST @	2.5%	98 906.00
	SGST @	2.5%	98 906.00
			41 54 032.60
		Net Payable :	41 54 032.60

Rupees Fourty One Lakh Fifty Four Thousand Thirty Two And Sixty Paise Only

E. & O.E.

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

For GATRAL MINERALS

Authorized Singnatory

TAX INV NO
3794E

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :-24ACJPB9883B1ZO

PAN NO : ACJPB9883B

Consignee's GSTIN No.:

24AAACG5609C1Z5

STATE CODE 24
STATE GUJARAT

Bill No.: 02

Date: 02-05-2020

P.O. No. 4510003545

To,

Ms GHCL LIMITED

Area: From Mines To:

SUTRAPADA

P.O.:SUTRAPADA-362275

LIMESTONNE Code 25210090

Dist:- Girsomnath (Gujarat)

INCENTIVE BILL

STATE CODE :- 24

STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada (Incentive)	18038.480	55.00	9 92 116.00
<u>Period</u> From : 01-04-2020 Add: Royalty To : 30-04-2020	18038.480	0.00	0.00
DMF 30% on Royalty Add: DMF	18038.480	0.00	0.00
DMF 2% on Royalty Add: NMET	18038.480	0.00	0.00
			9 92 116.00
	Add: CGST @	2.5%	24 803.00
	SGST @	2.5%	24 803.00
			10 41 722.00
		Net Payable :	10 41 722.00

Rupees Ten Lakh Fourty One Thousand Seven Hundred Twenty Two Only

E. & O.E.

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

For GATRAL MINERALS

Authorized Singnatory

TAX ID
3735

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :-24ACJPB9883B1ZO

PAN NO : ACJPB9883B

Consignee's GSTIN No.:

24AAACG5609C1Z5

STATE CODE 24
STATE GUJARAT

Bill No.: 01

Date: 16-04-2020

P.O. No. 4510003545

To,

Ms GHCL LIMITED

Area: From Mines To:

SUTRAPADA

P.O.:SUTRAPADA-362275

LIMESTONNE Code 25210090

Dist:- Girsomnath (Gujarat)

STATE CODE :- 24

STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada	8361.970	305.00	25 50 401.00
<u>Period</u> From : 01-04-2020 Add: Royalty To : 15-04-2020	8361.970	80.00	6 68 958.00
DMF 30% on Royalty Add: DMF	8361.970	24.00	2 00 687.00
DMF 2% on Royalty Add: NMET	8361.970	1.60	13 379.00
Quality Deduction			34 33 425.00
			2 148.11
			34 31 276.89
	Add: CGST @ SGST @	2.5% 2.5%	85 782.00 85 782.00
			36 02 840.89
		Net Payable :	36 02 840.89

Rupees Rupees Thirty Six Lakh Two Thousand Eight Hundred Fourty And Eighty Nine Paise Only

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

E.& O.E.

For **GATRAL MINERALS**

Authorized Singnatory

3736

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :-24ACJPB9883B1ZO

PAN NO : ACJPB9883B

Consignee's GSTIN No.:

24AAACG5609C1Z5

STATE CODE 24
STATE GUJARAT

Bill No.: 42

P.O. No. 4510003545

Date: 22-01-2020

To,

Ms GHCL LIMITED

P.O.:SUTRAPADA-362275

Dist:- Girsomnath (Gujarat)

Area: From Mines To:

SUTRAPADA

LIMESTONNE Code 25210090

INCENTIVE BILL

STATE CODE :- 24 STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada	20836.820	55.00	11 46 025.00
From : <u>Period</u> 01-04-2019 Add: Royalty	20836.820	0.00	0.00
To : 30-09-2019			11 46 025.00
DMF 30% on Royalty Add: DMF	20836.820	0.00	0.00
DMF 2% on Royalty Add: NMET	20836.820	0.00	0.00
			11 46 025.00
	Add: CGST @	2.5%	28 651.00
	SGST @	2.5%	28 651.00
			12 03 327.00
		Net Payable :	12 03 327.00

Rupees Twelve Lac Three Thousand Three Hundred Twenty Seven Only

BANK DETAILS

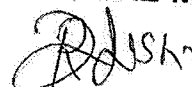
Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

E.&O.E.

For GATRAL MINERALS



Authorized Singnatory

3737

TAX INVOICE

Subject to Porbandar Jurisdiction

GATRAL MINERALS

C/o. Devabhai K. Bhutiya,
Satyam Park, Rajivnagar, PORBANDAR-360 575 (Gujarat)
Mines: Mobile: 9825234046

Book No.1

Consignor's GSTIN No.:

GSTIN :-24ACJPB9883B1ZO

PAN NO : ACJPB9883B

STATE CODE 24
STATE GUJARAT

Consignee's GSTIN No.:

24AAACG5609C1Z5

Bill No.: 08(A) (42)

P.O. No. 4510003545

To,

Ms GHCL LIMITED

P.O.:SUTRAPADA-362275

Dist:- Girsomnath (Gujarat)

Date: 22-01-2020

Indef
69

Area: From Mines To:

SUTRAPADA

LIMESTONNE Code 25210090

INCENTIVE BILL

STATE CODE :- 24

STATE - GUJARAT

PARTICULARS	QUANTITY (M.T.)	RATE (Per MT) (Rs.)	AMOUNT (Rs.)
Being the cost of Limestone supplied from our Mines to your works at Sutrapada	9125.060	55.00	5 01 878.00
From : <u>Period</u> 01-05-2019 Add: Royalty	9125.060	0.00	0.00
To : 30-09-2019			5 01 878.00
DMF 30% on Royalty Add: DMF	9125.060	0.00	0.00
DMF 2% on Royalty Add: NMET	9125.060	0.00	0.00
			5 01 878.00
		Add: CGST @ 2.5%	12 547.00
		SGST @ 2.5%	12 547.00
			5 26 972.00
		Net Payable :	5 26 972.00

Rupees Five Lac Twenty Six Thousand Nine Hundred Seventy Two Only

BANK DETAILS

Bank A/C NO. 917020049375706

Bank IFSC : UTIB0000222

BANK NAME : AXIS BANK LTD PORBANDAR

E.&O.E.

For GATRAL MINERALS

Roshan

Authorized Singnatory