BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL,
EASTERN ZONE BENCH, KOLKATA
ORIGINAL APPLICATION NO. 154 OF 2023 (EZ)

Threat to life arising out of coal mining
in South Garo Hills District

…Applicant

Versus

State of Meghalaya & Ors.

…Respondents

REPLY / OBJECTIONS TO 5TH INTERIM REPORT DATED 02.12.2019 OF THE COMMITTEE ON BEHALF OF RESPONDENT NO. 16, HILLS CEMENT COMPANY LIMITED

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**BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL,
EASTERN ZONE BENCH, KOLKATA
ORIGINAL APPLICATION NO. 154 OF 2023 (EZ)**

Threat to life arising out of coal mining
in South Garo Hills District

…Applicant

Versus

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REPLY /OBJECTIONS TO 5TH INTERIM REPORT DATED 02.12.2019 OF THE COMMITTEE ON BEHALF OF RESPONDENT NO. 16, HILLS CEMENT COMPANY LIMITED

**TO,
THE HON'BLE CHAIRPERSON AND HIS COMPANION
MEMBERS OF THE HON'BLE NATIONAL GREEN TRIBUNAL**

MOST RESPECTFULLY SHOWETH:

1. That the present reply/ objection is filed on behalf of Respondent No. 16, Hills Cement Company Limited **("Company"/ "Answering Respondent")** responding to the 5th Interim Report dated 02.12.2019 filed before this Hon'ble Tribunal in the present case.
2. The present response is filed in compliance with the final order dated 02.05.2023 passed by the Hon'ble Supreme Court in Civil Appeal No. 781 of 2022 titled "*Hills Cement Company Limited vs. The State of Meghalaya & Ors.*" filed by the Company challenging the order dated 17.01.2020 passed by this Hon'ble Tribunal in the present matter. The Hon'ble Supreme Court vide the final order dated 02.05.2023 set aside the order

dated 17.01.2020 passed by this Hon'ble Tribunal and restored the proceedings before this Hon'ble Tribunal to the stage prior to passing of the Order dated 17.01.2020. The Answering Respondent was directed to place its response to the 5th Interim Report before this Hon'ble Tribunal. The Answering Respondent filed I.A. No. 1/ 2024/ EZ in the present proceedings seeking to be added as a respondent. The I.A. was allowed by this Hon'ble Tribunal and the Answering Respondent is impleaded in the array of respondents as Respondent no. 16 in the present matter.

3. The Answering Respondent seeks to briefly state the facts leading up to the present case –

BRIEF FACTS –

4. The Answering Respondent is a public limited company having registered office at Village Mynkree, 116 Km Stone (NH-44), Sub Div: Khliehriat, Dist: Jaintia Hills, Meghalaya-793200 and is engaged in the manufacturing and marketing of various types of cement and clinker. The date of incorporation of the Answering Respondent is 23.12.2003.

5. Based on a news article, the Hon'ble Guwahati High Court registered a suo moto public interest litigation titled *"Threat to life arising out of coal mining in South Garo Hills District"* [Suo Moto No. (SH) 3 of 2012].

6. The Hon'ble Guwahati High Court *vide* order dated 10.12.2012 transferred the case to this Hon'ble Tribunal and this Hon'ble Tribunal issued notice

on 30.01.2013. The transferred matter was registered as Original Application No. 110 (THC) of 2012.

7. This Hon'ble Tribunal issued notice in O.A. No. 13/2014 titled *"Impulse NGO Network vs. State of Meghalaya & Ors."* on 21.01.2014. The application pertained to illegal, unscientific and unregulated mining activity going on in various parts of the state of Meghalaya. The applicants therein prayed for prohibitory orders and prayed that a committee be constituted to prevent further damage to environment and that the said committee may also be directed to fix responsibility of the persons who are responsible for degradation of environment.

8. This Hon'ble Tribunal also admitted another matter and issued notice on 17.04.2014 in O.A. No. 73/2014 titled *"All Dimasa Students Union Dima Hasao Dist. Committee v. State of Meghalaya & Ors."* wherein the issue pertaining to rat-hole mining operations being undertaken in the Jaintia Hills of the State of Meghalaya was raised. This Hon'ble Tribunal passed directions to the Chief Secretary, Government of Meghalaya and the Director General of Police, State of Meghalaya to ensure that rat-hole mining / illegal mining is stopped forthwith through-out the State of Meghalaya and no illegal transport of coal takes place.

9. While consideration of the aforementioned cases, this Hon'ble Tribunal passed various directions. It is pertinent to note that *vide* order dated 31.08.2018, this Hon'ble Tribunal directed that the ban on rat-hole mining

shall continue, subject to further orders passed by this Hon'ble Tribunal. It further continued the ban on the transportation of already mined material. A committee was also formed by this Hon'ble Tribunal to look into the issue of restoration of the environment and rehabilitation of the victims by utilising the available funds . The committee comprised of representatives from Central Pollution Control Board ("**CPCB**") and the Indian School of Mines, Dhanbad and headed by Justice B.P. Kataki, Former Judge of the Guwahati High Court ("**Committee**"). True copy of order dated 31.08.2018 passed by this Hon'ble Tribunal in OA No. 110 (THC) / 2012 is appended herewith and marked as **ANNEXURE R16/ 1 on pages 49-58.**

10. The order dated 31.08.2018 passed by this Hon'ble Tribunal was challenged before the Hon'ble Supreme Court in Civil Appeal No. 10720/2018, Civil Appeal No. 10611/2018, Civil Appeal No. 10907/2018, Civil Appeal No. 5272 / 2016, Civil Appeal No. 5295/2019, and Civil Appeal No. 2968/2019 with the lead matter titled *"State of Meghalaya v. All Dimasa Students Union, Dima-Hasao District Committee & Ors."*

11. During the pendency of the above proceeding before the Hon'ble Supreme Court, the Committee submitted its report dated 02.01.2019 to this Hon'ble Tribunal alleging that the power plants and cement plants were encouraging coal mining activities. Further during its 8th sitting on 11.02.2019, the Committee directed the North-Eastern Regional

Directorate of the CPCB to submit a report as to whether the procurement of coal from Meghalaya by the power plants and cement industries has violated any conditions imposed in the licences/ permissions granted for setting up such power plants or cement industries.

12. Subsequently, during the 11th sitting of the Committee on 25.03.2019 the CPCB submitted its report on coal consumption by cement industries. While considering the report, the Committee observed that only the year wise details of the coal reported to be consumed by cement industries has been provided by the CPCB. It further noted that in absence of year wise details of cement produced and the quantity of coal required to produce such quantity of cement, it is not possible to ascertain that the quantity of coal reported to be procured by these plants was sufficient to produce reported quantity of cement. The Committee was of the view that the difference between the quantity of coal reportedly consumed by each cement industry and quantity of coal required to produce such reported quantity of cement by each such plant, if any, could have been met by illegally mined coal. The CPCB was again directed to provide an updated report providing the abovementioned information. The Committee submitted its report dated 31.03.2019 to this Hon'ble Tribunal.

13. This Hon'ble Tribunal upon consideration of report dated 31.03.2019 submitted by the Committee passed the order dated 11.04.2019 directing the Committee to consider requiring a fool proof mechanism such as

electronic manifest system for regulating movement of vehicles and issuance of challans for effective action against transportation of illegally mined coal. This Hon'ble Tribunal also considered the allegation that power plants and cement plants are encouraging coal mining activities and directed the Committee to consider requiring an audit of the sources of coal acquired by the power generation and cement plants in the state of Meghalaya. True copy of the order dated 11.04.2019 passed by the Hon'ble Tribunal in OA No. 110 (THC)/ 2012 is appended herewith and marked as **ANNEXURE R16/ 2 on pages 59-63.**

14. In compliance with the directions of this Hon'ble Tribunal on 11.04.2019, the Committee in its 12th sitting formulated a format to be followed by CPCB while undertaking resource (coal) audit of each cement industry.

15. The Hon'ble Supreme Court on 03.07.2019 while deciding the batch of Civil Appeals arising from the Order dated 31.08.2018 of this Hon'ble Tribunal in O.A. No. 73/2014 held that the ownership of the coal extracted even after 15.05.2016 does not vest with State of Meghalaya but with the owner of the coal or the person who has mined the coal and such person shall have proprietary rights on the mineral. The owners are entitled to the balance proceeds of sale of mined coal by Coal India Ltd. after deducting the applicable royalty, payment to Meghalaya Environment Protection and Restoration Fund ("**MEPRF**"), taxes and expenses of transportation. The only exception to this scheme was the illegally transported coal seized by

the State which was to be dealt with in accordance with the provisions of the Mines and Minerals (Development and Regulation) Act, 1957 ("**MMDR**").

16. The Addl. Principal Chief Conservator of Forest sent a letter to the Answering Respondent and other cement kilns and power plant on 02.08.2019 enclosing the minutes of meeting of the Committee held on 23.07.2019. The meeting was not attended by the representatives of the Company as they had no information about the meeting being scheduled. Another letter dated 05.08.2019 was issued by Addl. Principal Chief Conservator of Forest to the Answering Respondent and other units directing them to attend the meeting of the Committee on 14.08.2019. True copy of the letters dated 02.08.2019 and 05.08.2019 from Addl. Principal Chief Conservator of Forest to the Answering Respondent are appended herewith and marked as **ANNEXURE R16/ 3 (Colly) on pages 64-89**.

17. The Committee in its 17th sitting on 14.08.2019 despite noting that the Answering Respondent has not been provided the relevant information, made its assessments on use of illegally mined coal on the basis of the data compiled by the CPCB. The Addl. Principal Chief Conservator of Forest sent a letter dated 20.08.2019 to the Answering Respondent enclosing minutes of meeting held on 14.08.2019. True copy of the letter dated 20.08.2019 from Addl. Principal Chief Conservator of Forest to the

Answering Respondent is appended herewith and marked as **ANNEXURE R16/ 4 on pages 90-142.**

18. This Hon'ble Tribunal on 22.08.2019 considered the report dated 02.08.2019 submitted by the Committee and directed the Answering Respondent as well as the other cement industries to furnish the requisite information to the Committee failing which coercive measure may be taken against them. True copy of the order dated 22.08.2019 passed by this Hon'ble Tribunal in OA No. 110 (THC) / 2012 is appended herewith and marked as **ANNEXURE R16/ 5 on pages 143-155.**

19. The Committee submitted its 5th Interim Report dated 02.12.2019 to this Hon'ble Tribunal wherein the Committee observed the year – wise quantities of coal required to produce reported quantities of clinker, the coal actually purchased from legal sources and the gap between the two for the Answering Respondent is as follows:

Items	**Year**					**Total**
	2014-15	2015-16	2016-17	2017-18	2018-19	
Coal required	58,205	55,262	57,505	64,673	65,398	3,01,043
Coal procured	44,844	50,555	46,762	51,068	30,278	2,23,507
Gap	13,361	4,707	10,743	13,605	35,120	77,536

The contents of the 5th Interim Report have been discussed in further detail in the submissions made in the present reply.

True copy of the 5th Interim Report dated 02.12.2019 submitted by the Committee is appended herewith and marked as **ANNEXURE R16/ 6 on pages 156-232.**

20. The State of Meghalaya filed its response to the 4th Interim Report and the 6th Interim Report of the Committee before this Hon'ble Tribunal, however, the State has not yet filed its response to the 5th Interim Report of the Committee, which actually dealt with the issues concerning the Answering Respondent.

21. This Hon'ble Tribunal considered the 5th Interim Report dated 02.12.2019 submitted by the Committee wherein this Hon'ble Tribunal passed the order dated 17.01.2020 accepting the incorrect findings of the Committee. True copy of the order dated 17.01.2020 passed by this Hon'ble Tribunal on OA No. 110 (THC)/ 2012 is appended herewith and marked as **ANNEXURE R16/ 7 on pages 233-278.**

22. In view of the directions of this Hon'ble Tribunal in Order dated 17.01.2020, the Directorate of Mineral Resources, Shillong issued demand notice dated 19.02.2020 to the Answering Respondent directing it to pay INR 18.315 crores as royalty, contribution to Meghalaya Environment Protection and Restoration Fund and GST/VAT on the illegally mined coal utilized by the Answering Respondent. True typed copy of the demand notice dated 19.02.2020 sent by Directorate of Mineral Resources, Shillong

alongwith its original is appended herewith and marked as **ANNEXURE R16/8 on pages 279-287.**

23. The Answering Respondent received notice dated 13.03.2020 from the Office of the Superintendent of Taxes, Government of Meghalaya directing the Answering Respondent to pay amount of INR 4,69,62,800 as VAT and GST on illegal coal used by the Answering Respondent during financial years 2014-15 to 2018-19 within a month from the date of receipt of this notice. True copy of the Notice dated 13.03.2020 issued by the Office of the Superintendent of Taxes, Government of Meghalaya is appended herewith and marked as **ANNEXURE R16/ 9 of pages 288-289.**

24. The Answering Respondent also received notice dated 18.05.2020 from the Office of Commissioner of Central Goods and Service Tax asking for month wise and year wise details of royalty paid on coal, service tax paid on royalty, details of GST paid on royalty and details of cess paid on coal during financial years 2015-16 to 2018-19. Further, a summon dated 15.06.2020 was also received by the Answering Respondent asking for details of royalty paid on coal, service tax paid on royalty, details of GST paid on royalty, details of cess paid on coal and amount of clinker produced & coal produced during the Financial Year 2019-20 was also issued to the Answering Respondent. True copy of the notice dated 18.05.2020 and the summon dated 15.06.2020 issued by the Office of Commissioner of

Central Goods and Service Tax are appended herewith and marked as **ANNEXURE R16/ 10 (Colly) on pages 290-292.**

25. The Answering Respondent received letter dated 01.07.2020 from the Office of Commissioner of Central Goods and Service Tax extending the date for submission of documents till 31.07.2020. This letter was received in response to the letter dated 25.06.2020 written by the Answering Respondent to the Office of Commissioner of Central Goods and Service Tax seeking extension of 14 days to respond to its summon dated 15.06.2020. The Answering Respondent subsequently sent another email on 27.07.2020 to the Office of Commissioner of Central Goods and Service Tax seeking further extension of time limit for submission of required documents sought in its summons dated 15.06.2020 on the ground that the Company's Corporate Office at Shivam Complex, Bharalumukh, A.T. Road, Guwahati, Assam-781009 is not able to operate smoothly due to the lockdown conditions in Guwahati city and restrictions imposed by the Government of Assam and Government of Meghalaya on the inter-district/inter-state movement. True copies of the letters dated 25.06.2020, 01.07.2020 and 27.07.2020 are appended herewith and marked as **Annexure R16/ 11 (Colly) on pages 293-295.**

26. The Answering Respondent through the memo dated 06.07.2020 received the minutes of meeting of the Committee chaired by the Chief Secretary to the Government of Meghalaya constituted to review the quantity of clinker

and / or power produced by the cement manufacturing plants and thermal power plants and to verify the legal source of their coal as held on 29.06.2020. The Committee directed all cement plants to furnish documents regarding the coal used/purchased, alternate fuel used, and clinker/power produced on a monthly basis. True typed copy of the minutes of meeting dated 29.06.2020 is appended herewith and marked as **ANNEXURE R16/ 12 at pages 296-308.**

27. That the matter was again considered by this Hon'ble Tribunal on 27.07.2020 wherein it reiterated the recommendations of the Committee with regard to the action plans for restoration of the environment including Action Plan B which provided recommendations for the Cement Industries. This Hon'ble Tribunal directed as that:

> *"(14) As regards restoration plan, the remediation plan may be duly executed which may be supervised by the Committee. The steps suggested by the Committee may be taken."*

28. The Answering Respondent received minutes of meeting held on 11.08.2020 of the Committee chaired by the Chief Secretary to the Government of Meghalaya through memo dated 31.08.2020. The Committee directed all cement plants to submit transport challan, e-way bill and tax invoice for coal utilised from February to July, 2020 within one week from its receipt. The Committee also rejected the claim of cement plants about the use of alternate fuel such as slate in place of coal. True

typed copy of the minutes of meeting dated 11.08.2020 is appended herewith and marked as **ANNEXURE R16/ 13 at pages 309-320.**

29. The Answering Respondent received letter dated 10.09.2020 from Divisional Mining Officer, West Jaintia Hills, Jowai requiring the Company to submit details of coal and alternative fuel purchased by it in the provided format. True typed copy of the letter dated 10.09.2020 sent by Divisional Mining Officer alongwith its original is appended herewith and marked as **ANNEXURE R16/14 at pages 321-326**.

30. The Answering Respondent received the letter dated 18.09.2020 from the office of the Directorate General of Goods and Services Tax Intelligence requiring it to provide details of payment made to the State Government for royalty, GST/VAT, contribution to MEPR Fund, other statutory levies/duties, mining license/lease, Reconnaissance Permit, Prospecting License, Quarry Permit, Dead Rent or any other payments for any mineral/fuel during the financial years 2016-17 to 2020-21, along with the GST paid on such payments. True typed copy of the letter dated 18.09.2020 sent by Directorate General of Goods and Services Tax Intelligence alongwith its original is appended herewith and marked as **ANNEXURE R16/15 at pages 327-331.**

31. Through a communication dated 05.10.2020, the Answering Respondent responded to the letter dated 18.09.2020 providing the requisite information to the Directorate General of Goods and Services Tax

Intelligence in the format prescribed therein. It also informed the authority about multiple communications dated 26.06.2020 and 04.09.2020 through which similar information/documents have been previously sought by the authority, and reply furnished to such communications was already submitted vide letter dated 15.09.2020. Through these previous communications, the Directorate General of Goods and Services Tax Intelligence had informed about the investigation initiated against the Answering Respondent in relation to the payment of GST and service tax on the royalty paid for limestone mining. Accordingly, the Answering Respondent requested the authority to avoid repetitive inquiries on similar issues and continue with a single proceeding before a single authority to avoid confusion, duplication and harassment for the Answering Respondent. True typed copies of the letters dated 26.06.2020, 04.09.2020, 15.09.2020 and 05.10.2020 are appended herewith and marked as **ANNEXURE R16/16 (Colly) on pages 332-383.**

32. Through a letter dated 24.09.2020, the Answering Respondent provided details of coal and slate purchased during August, 2020 along with relevant invoices and challans to the Divisional Mining Officer, Jowai. The letter also provided details of relevant tax invoices and e-way bills. True copy of the letter dated 24.09.2020 sent by Answering Respondent to Divisional Mining Officer is appended herewith and marked as **ANNEXURE R16/17 at pages 384-390**.

33. The Answering Respondent received summon dated 09.10.2020 under Section 70 of the Central Goods and Services Tax Act, 2017 directing it to provide evidence and /or produce following documents:

    a. Payment of GST on royalty for limestone (owned and incidental) for financial years 2019-20 and 2020-21, as furnished in Company's letter dated 05.10.2020.

    b. Payment of GST on renewal of NOC for prospecting license at Mynkree in the financial year 2020-21, as furnished in the Company's letter dated 05.10.2020.

    c. Details of ITC availed/utilised by the Answering Respondent in respect of above-mentioned GST payments.

    d. Copy of demand notice, if any, issued to the Answering Respondent by Government of Meghalaya in compliance with the 5th Interim Report for utilising 1,17,407 MT of illegally procured coal.

    e. Copy of stay order, if any, against the impugned order or any demand notice issued by the Government of Meghalaya pursuant to this Hon'ble Tribunal's order dated 17.01.2020.

    True copy of the summon dated 09.10.2020 issued under Section 70 of the Central Goods and Services Tax Act, 2017 is appended herewith and marked as **ANNEXURE R16/ 18 at pages 391-392.**

34. The Answering Respondent received letter dated 03.11.2020 from Directorate of Mineral Resources, Shillong directing to provide

explanation as to why case should not be registered against it under the sub-section (1) of Section 2l of the Mines and Minerals (Development & Regulation) Act, 1957. The Directorate of Mineral Resources, Shillong issued direction based on the order dated 17.01.2020 passed by this Hon'ble Tribunal accepting the recommendation of the Committee and holding that the Answering Respondent has utilised 1,17,407 MT of illegal coal during the financial years 2014-15 to 2018- 19.

True copy of the letter dated 03.11.2020 issued by Directorate of Mineral Resources, Shillong is appended herewith and marked as **ANNEXURE R16/ 19 at page 393.**

35. The Answering Respondent received the minutes of the meeting held on 19.10.2020 of the Committee chaired by the Chief Secretary to the Government of Meghalaya through the memo dated 30.11.2020. True typed copy of the minutes of meeting dated 19.10.2020 is appended herewith and marked as **ANNEXURE R16/ 20 at pages 394-398.**

36. The Answering Respondent received the letter dated 30.11.2020 from the Directorate of Mineral Resources, Shillong requiring the Company to provide details for verification of clinker production, limestone and other material consumption, and royalty and cess payment by the cement plants during the financial year 2019-20 in the prescribed format. It is submitted that the Answering Respondent had already furnished these details along with the relevant annexures to the Directorate of Mineral Resources,

Shillong through its letter dated 20.11.2020. True typed copies of the letter dated 20.11.2020 and letter dated 30.11.2020 are appended herewith and marked as **ANNEXURE R16/ 21 (Colly) on pages 399-415.**

37. The Answering Respondent appeared and recorded its statement before the Directorate General of Goods and Services Tax Intelligence, Shillong on 21.01.2021 pursuant to the summons dated 09.10.2020. It further stated before the authority that it will submit detailed response on authority's queries on or before 06.02.2021. True copy of the statement recorded on 21.01.2021 is appended herewith and marked as **ANNEXURE R16/22 on pages 416-418.**

38. The Answering Respondent received the letter dated 29.01.2021 from the Divisional Mining Officer, Jowai, Meghalaya requiring it to provide information on production of clinker/cement, consumption of limestone and other mineral, payment of royalty and cess during the financial years 2019-20 and 2020- 21 (upto January, 2021) in the required format. It also required the Company to furnish such information for February, 2021 onwards on or before 10th day of the succeeding month. The Answering Respondent furnished the required information to the Divisional Mining Officer through the letter dated 11.02.2021. True copies of the letters dated 29.01.2021 issued by Divisional Mining Officer and reply dated 11.02.2021 submitted by Answering Respondent are appended herewith and marked as **ANNEXURE R16/23 (Colly) on pages 419-425.**

39. Through a letter dated 03.02.2021, the Answering Respondent submitted its reply to the show cause notice dated 03.11.2020 sent by the Directorate of Mineral Resources, Shillong. The Answering Respondent requested the Directorate of Mineral Resources to withdraw the show cause notice and not to initiate any coercive steps against the Company based on following reasons:

    a. No opportunity was provided to the Company to furnish objections against the 5th Interim Report either before the Committee or Hon'ble NGT. The report and Hon'ble Tribunal's order are in violation of principles of natural justice and therefore non est.

    b. There is no concrete evidence to show that the Answering Respondent has purchased/used illegally mined coal. The report is based on conjectures and erroneous analysis for another cement plant and on wrong understanding of the use of alternate fuel.

    c. Hon'ble Supreme Court has ruled that only coal which has been seized by the State of Meghalaya in illegal transportation and mining shall be dealt with under the MMDR Act. There is no evidence to show Answering Respondent's involvement in illegal mining or illegal transportation of coal and also in use of illegally sourced coal.

    d. The Answering Respondent has not undertaken any mining operations in Meghalaya and has not transported or stored coal which has been excavated in contravention with the MMDR Act. As such, penal

provisions cannot be invoked against the Company without concrete evidence to show its involvement.

e. Committee has not recommended to proceed against cement companies under Section 21(1) of the MMDR Act. Only the seized coal had to be dealt with under this provision. The Company is not involved in any activity that constitutes contravention of this provision.

f. The appeal against the impugned order is sub-judice before the Hon'ble Supreme Court.

True typed copy of the letter dated 03.02.2021 issued by the Answering Respondent is appended herewith and marked as **ANNEXURE R16/24 on pages 426-427.**

40. Through a letter dated 06.02.2021, the Answering Respondent provided detailed response in furtherance to statement recorded before the Directorate General of Goods and Services Tax Intelligence, Shillong on 21.01.2021. The Answering Respondent submitted that:

a. It is using both coal (procured from local and outside suppliers) and muslate (procured from local suppliers) for manufacturing cement and clinker.

b. No royalty has been paid by the Answering Respondent on coal or muslate as it is purchased from traders in the open market and has not mined coal or extracted slate nor has it been given/assigned the right to mine coal or extract slate.

c. The liability to pay royalty on coal or slate does not lie on the Answering Respondent. Hence, the liability to pay GST or Service Tax also does not arise for the Company.

d. The Company has not declared any GST or Service Tax liability on royalty, MEPR Fund and other dues to the State Government as mentioned in the 5th Interim Report in any of its GST and Service Tax Returns because the Company has purchased coal from traders in the open market.

e. The Company has never been engaged in illegal mining of coal or extraction of slate.

f. The Committee's calculation of illegally procured coal by the Answering Respondent as 1,17,407 MT is not based on books and records of the Company and is rather based on certain estimates and assumptions which are not correct in this case.

True typed copy of the letter dated 06.02.2021 issued by the Answering Respondent is appended herewith and marked as **ANNEXURE R16/25 on pages 428-431.**

41. The Answering Respondent received a show cause notice dated 08.02.2021 issued by Directorate of Mineral Resources, Government of Meghalaya for alleged non supply of an explanation for the gap in quantity of coal required to produce clinker / power and quantity of coal purchased / used by the Company during the period of February 2020 to July 2020 in furtherance

to the direction conveyed through memo dated 30.11.2020. The Answering Respondent received other show cause notices dated 08.02.2021 issued by Directorate of Mineral Resources, Government of Meghalaya for alleged non supply of Transport Challans issued by the Mining Department of the origin State or documents of Coal India Ltd. as proof of coal procured during the period of February 2020 to July 2020 and for alleged non supply of details of clinker/power production and coal procured for the months of August 2020 to December 2020. True typed copy of show cause notices each dated 08.02.2021 are appended herewith and marked as **ANNEXURE R16/ 26 (Colly) at pages 432-434.**

42. The Answering Respondent on 01.03.2021 received the minutes of the meeting of the Committee chaired by the Chief Secretary to the Government of Meghalaya on 11.02.2021. The Committee instructed the cement plants to furnish transport challans within one week from the receipt of minutes of this meeting. It also directed the Directorate of Mineral Resources, Shillong to serve show cause notices on units to provide monthly details on coal required to produce clinker/power and coal actually purchased/used for verification and also to explain the difference between coal requirement and coal actually used during the specified period. True typed copy of the minutes of the meeting of the Committee held on 11.02.2021 is appended herewith and marked as **ANNEXURE R16/ 27 at pages 435-442.**

43. The Answering Respondent received a letter dated 16.02.2021 from the Divisional Mining Officer, Jowai, Meghalaya requiring it to ensure providing monthly figures of clinker/cement/power produced, consumption of limestone and coal, payment of royalty/cess, invoice number, e-way bills for February, 2021 onwards by 10th day of the succeeding month positively. True typed copy of the letter dated 16.02.2021 sent by Divisional Mining Officer, Jowai is appended herewith and marked as **ANNEXURE R16/28 at pages 443-444.**

44. The Answering Respondent received the demand notice dated 24.02.2021 issued by Directorate of Mineral Resources, Shillong directing the Company to pay INR 400 per MT for consumption or utilization of 1,17,407 MT illegally mined coal as reflected in the 5th Interim Report of the Committee, failing which necessary action will be initiated against the Answering Respondent under the relevant Acts and Rules. True copy of the demand notice dated 24.02.2021 issued by Directorate of Mineral Resources, Shillong is appended herewith and marked as **ANNEXURE R16/ 29 on pages 445-446.**

45. This Hon'ble Tribunal on 15.03.2021 disposed of the proceedings in the present case bearing OA No. 110(THC)/2012. This Hon'ble Tribunal directed that the task of compliance of the judgment of the Hon'ble Supreme Court to preventing unscientific and unregulated mining, restoring the environment, rehabilitating the victims and handling of

illegally mined coal should be taken over by the state authorities, to be overseen by an oversight committee of 12 members, headed by Additional Secretary, Ministry of Environment Forest and Climate Change ("**MOEFCC**"). True copy of the order dated 15.03.2021 passed by this Hon'ble Tribunal in OA No. 110(THC)/2012 is appended herewith and marked as **ANNEXURE R16/30 on pages 447-510.**

46. The Answering Respondent sent letter dated 24.03.2021 to Divisional Mining Officer, Jowai, Meghalaya furnishing the details related to clinker produced and coal used by the Answering Respondent during the period August, 2020 to February, 2021. It further provided details of relevant tax invoices and e-way bills. True typed copy of the letter dated 24.03.2021 sent by Answering Respondent to Divisional Mining Officer, Jowai is appended herewith and marked as **ANNEXURE R16/31 on pages 511-573.**

47. The Answering Respondent on 31.03.2021 received the minutes of meeting held by the committee on 25.03.2021 for review. The committee directed cement plants to pay the outstanding dues of royalty and cess on coal and limestone used by them. The committee also directed them to regularly pay royalty and cess, and to also submit the monthly details of clinker production, consumption of limestone, clay, shale, etc. to Directorate of Mineral Resources for verification. True typed copy of the minutes of

meeting dated 25.03.2021 is appended herewith and marked as **ANNEXURE R16/ 32 on pages 574-580.**

48. Through a letter dated 07.04.2021, the Answering Respondent furnished the details related to clinker produced and coal used by the Company during March, 2021 to the Divisional Mining Officer, Jowai, Meghalaya. This letter also contained details of relevant tax invoices and e-way bills. True typed copy of the letter dated 07.04.2021 sent by Answering Respondent to Divisional Mining Officer, Jowai is appended herewith and marked as **ANNEXURE R16/ 33 on pages 581-584.**

49. Through three letters dated 12.04.2021, the Answering Respondent submitted detailed response to the three show cause notices issued by Directorate of Mineral Resources, Government of Meghalaya on 08.02.2021. These responses were received by the authority's office on 20.04.2021. The Answering Respondent provided following information:

    a. Month-wise clinker production and consumption, coal and muslate procurement and consumption, and a detailed analysis of calorific value of both coal and muslate consumed in per kilogram of clinker production during the period February to July, 2020.

    b. Invoices, e-way bills and transport challans for the period February to July, 2020.

    c. Month-wise clinker production and coal procured during the period August to December, 2020

True typed copies of the three letters dated 12.04.2021 sent by the Answering Respondent are appended herewith and marked as **ANNEXURE R16/ 34 (Colly) on pages 585-593.**

50. Through an email dated 20.04.2021, the Answering Respondent received minutes of the meeting of the Committee chaired by the Chief Secretary to the Government of Meghalaya constituted to review the quantity of clinker and / or power produced by the cement manufacturing plants and thermal power plants and to verify the legal source of their coal as held on 09.04.2021 issued vide Memo dated 16.04.2021. The Committee noted that Star Cement Ltd. has appealed against the impugned order before the Hon'ble Supreme Court. Hence, it directed that remaining cement plants may appeal against the impugned order within 15 days, failing which, it will be deemed that the cement plants / companies have accepted the findings of the Committee as per the impugned order, and accordingly actions under the provisions of the MMDR Act will be initiated and penalty (royalty, MEPR Fund, cess, GST etc.) for quantity shown as gap will be imposed. True typed copy of the minutes of the meeting held on 09.04.2021 is appended herewith and marked as **ANNEXURE R16/ 35 on pages 594-616.**

51. The Answering Respondent received five communications from the Directorate of Mineral Resources, Shillong each dated 30.04.2021. The relevant details of these letters are as follows:

a. Notice bearing no. DMR/MM/845/2020/370 noted the failure of the Answering Respondent to explain the gap in quantity of coal required to produce clinker and quantity of coal purchased/used by it during the period February to July, 2020 in compliance with the show cause notice dated 08.02.2021. The Answering Respondent was directed to pay the penalty amounting to INR 3,44,30,760 for utilising 22,071 MT illegally mined coal and failure to comply with the above-said show cause notice.

b. Letter bearing no. DMR/MM/845/2020/374 directing the Answering Respondent to submit Mineral Transport Challan of coal purchased from domestic/private dealers for the period specified in the minutes of meeting dated 09.04.2021.

c. Show cause notice bearing no. DMR/MM/845/2020/375 directing the Answering Respondent to submit Custom Clearances of the coal imported for the period specified in the minutes of meeting dated 09.04.2021.

d. Letter bearing no. DMR/MM/845/2020/377 directing the Answering Respondent to explain the gap in quantity of coal required to produce clinker/power and quantity of coal purchased/used during the period specified in the minutes of meeting dated 09.04.2021.

e. Show cause notice bearing no. DMR/MM/845/2020/384 requiring the Answering Respondent to provide explanation as to why a case should

not be registered against it under Section 21(1) of the MMDR Act. This notice was based on the fact that this Hon'ble Tribunal in the impugned order accepted the recommendation of the Committee and held that the Answering Respondent utilised 1,17,407 MT of illegally mined coal during the financial years 2014-15 to 2018-19.

True typed copies of the show cause notices dated 30.04.2021 issued by Director of Mineral Resources, Shillong is appended herewith and marked as **ANNEXURE R16/ 36 (Colly) at pages 617-621.**

52. Through an email dated 05.05.2021, the Answering Respondent requested the Directorate of Mineral Resources, Shillong to drop the directions issued against it to pay the penalty imposed vide notice bearing no. DMR/MM/845/2020/370 dated 30.04.2021 on the ground that the Answering Respondent had responded to the show cause notice dated 08.02.2021 and provided the requisite information through a letter dated 12.04.2021. This letter was received by the office of the Directorate of Mineral Resources on 20.04.2021. Whereas, in response to four other communications dated 30.04.2021 received by the Answering Respondent, it requested Directorate of Mineral Resources, Shillong for two months extension to provide required information due to COVID-19 outbreak and the concerned employee looking after these matters had tested positive for COVID-19 without getting chance to handover the work to any other person. True typed copies of the communications dated 05.05.2021 sent by

the Answering Respondent are appended herewith and marked as **ANNEXURE R16/37 (Colly) on pages 622-626.**

53. The Answering Respondent received a show cause notice dated 21.06.2021 from the Directorate of Mineral Resources, Shillong requiring it to explain as to why action should not be initiated against it under the MMDR Act and penalty for gap in quantity of coal required to produce clinker and coal purchased/used should not be imposed against it. The letter was issued since the Answering Respondent had not challenged the impugned order within 15 days from the receipt of minutes of meeting held on 09.04.2021. True typed copy of the show cause notice dated 21.06.2021 is appended herewith and marked as **ANNEXURE R16/ 38 on page 627.**

54. Through a letter dated 22.06.2021, the Answering Respondent furnished the details related to clinker produced and coal used by it during April and May, 2021 to the Divisional Mining Officer, Jowai, Meghalaya. The letter also contained details of relevant tax invoices and e-way bills. True typed copy of the letter dated 22.06.2021 is appended herewith and marked as **ANNEXURE R16/39 on page 628-636.**

55. The Answering Respondent received a demand notice dated 20.07.2021 from the Directorate of Mineral Resources, Shillong requiring it to pay the penalty of INR 18.315 crore as per the order dated 17.01.2020. True copy of the demand notice dated 20.07.2021 is appended herewith and marked as **ANNEXURE R16/40 on page 637.**

56. The Answering Respondent furnished monthly details related to clinker produced and coal used by the Answering Respondent during the period June to September, 2021 to the Divisional Mining Officer, Jowai, Meghalaya through letters dated 07.07.2021, 09.08.2021, 09.09.2021 and 07.10.2021 respectively. These letters also contained details of relevant tax invoices and e-way bills. True typed copies of letters dated 07.07.2021, 09.08.2021, 09.09.2021 and 07.10.2021 sent by the Answering Respondent are appended herewith and marked as **ANNEXURE R16/41 (Colly) on pages 638-654.**

57. In view of the repeated notices and summons being issued to it by the authorities, the Answering Respondent was left with no other option and approached the Hon'ble Supreme Court challenging the order dated 17.01.2020 passed by this Hon'ble Tribunal.

58. The Hon'ble Supreme Court vide Order dated 02.05.2023 set aside the Order dated 17.01.2020 passed by this Hon'ble Tribunal and restored the proceedings before this Hon'ble Tribunal at the stage prior to the Order dated 17.01.2020 in relation to its applicability on the Answering Respondent. Further, the Answering Respondent was directed to submit its response to the interim reports of the Committee.

59. In compliance of the said directions of the Hon'ble Supreme Court, the Answering Respondent seeks to address the findings of the 5th Interim Report of the Committee.

Paragraph-wise response to the 5th Interim Report of the Committee

60. It is submitted that the facts mentioned in paragraph no. 2.7.1 of the 5th Interim Report are true and the Answering Respondent operates an integrated clinker cum cement manufacturing plant having an installed capacity of 3000 TPD Cement at Mynkree village in East Jaintia Hills District. The said plant was commissioned in the year 2007.

61. It is submitted that the year-wise quantities of the clinker produced and the coal procured by the Answering Respondent as stated in paragraph no. 2.7.2 of the 5th Interim Report are based on the information/documents provided by the Company. The year-wise quantities of the clinker produced and the coal procured by the Answering Respondent to produce such clinker during the Audit Period are as below:

(Metric tonne)

Items	***Year***					***Total***
	2014-15	***2015-16***	***2016-17***	***2017-18***	***2018-19***	
1.	***2.***	***3.***	***4.***	***5.***	***6.***	***7.***
Clinker produced (MT)	*1,22,646*	*2,14,389*	*2,56,984*	*2,03,999*	*2,33,902*	*10,31,920*
Coal procured (MT)	*-*	*11,989*	*9,797*	*2,248*	*13,347*	*37,381*

62. However, it is pertinent to highlight herein that the Committee has not taken into consideration the coal already available with the Answering Respondent at the start of the FY 2014-15 and records only the coal which was newly procured during the audit period. Without taking into

consideration the opening balance of the coal available with the Answering Respondent at the start of the year, the assessment made regarding the utilisation of coal for production of clinker will be incorrect. It is submitted that the Answering Respondent had 17,571.63 MT of coal available at the start of FY 2014-15. It is submitted that the year wise details of the slate purchased by the Answering Respondent as stated in paragraph no. 2.7.3 of the 5th Interim Report is as per the documents submitted by the Answering Respondent. The year-wise details of slate purchased by the Answering Respondent during the Audit Period are as below:

(Metric tonne)

Year					***Total***
2014-15	***2015-16***	***2016-17***	***2017-18***	***2018-19***	
29,228	-	*1,61,688*	-	-	*1,90,916*

It is submitted that the committee has failed to take into consideration the slate available with the Answering Respondent at the start of FY 2014-15. Any assessment made with respect to the use of slate for production of clinker would be incomplete and incorrect without consideration of the opening stock available with the Answering Respondent.

63. The contents of paragraph no. 2.7.4 of the 5th Interim Report are denied as incorrect and devoid of any merit save what are matters of record. The extract of paragraph no. 2.7.4 of the 5th Interim Report is reproduced herein for the convenience of this Hon'ble Tribunal:

> *"**2.7.4.** The MSPCB has informed the Committee that no authorization/non-objection certificate for use of slate has been granted by the Board in favour of the Hills Cement Company Limited as an alternate fuel. The Commissioner and secretary to the Government of Meghalaya, Mining and Geology Department informed the Committee that the Hill Cement Company Limited did not make any payment of royalty to the State of Meghalaya on the slate claimed to be utilised by them.*

The Answering Respondent seeks to address the contentions raised in paragraph no. 2.7.4.:

a. It is submitted that the 5th Interim Report does not specify any law under which the Answering Respondent is obligated to obtain a no objection certificate for using slate as an alternate fuel instead of coal in its cement industry. Infact, even the Meghalaya State Pollution Control Board ("**MSPCB**") vide its letter dated 13.09.2019 informed the Committee that revised Consent to Operate ("**CTO**") under the Air (Prevention and Control of Pollution) Act, 1981 ("**Air Act**")/ Water (Prevention and Control of Pollution) Act, 1974 ("**Water Act**") is not required for use of alternate fuel. Even the letter dated 13.09.2019, does not state any obligation on cement industries to obtain an NOC for use of alternate fuel such as slate instead of coal. In absence of any specific obligation to obtain an NOC for use of alternate fuel, the Committee cannot hold

any adverse inference against the Answering Respondent for using slate as an alternate fuel. It is submitted that the contents of the letter dated 13.09.2019 issued by MSPCB are stated in paragraph no. 2.2.17 of the 5th Interim Report.

b. The Answering Respondent is not required to pay any royalty on coal or muslate as it has not mined coal or extracted slate nor has it been given/ assigned the right to mine coal or extract slate is purchased from traders in the open market. Since the Answering Respondent was not engaged in mining of coal or slate, it is under no obligation to pay royalty for coal or muslate.

64. The contents of paragraph no. 2.7.5 of the 5th Interim Report are denied as incorrect, misleading and devoid of any merit. The contents of paragraph no. 2.7.5 of the 5th Interim Report are reproduced herein:

> ***"2.7.5.*** *The Committee, based on a detailed analysis (given in para 2.2.26 to 2.2.52) of a similar claim of the Star Cement Limited on use of alternate fuel in lieu of coal, is of the view that it is neither technically feasible nor legally permissible for the Hill Cement Company Limited to replace more than three-fourth of their coal requirement, as is being claimed by them, by a non-fuel mineral such as slate."*

The Answering Respondent seeks to raise the following objections in respect of the averment made in paragraph no. 2.7.5 –

a. A bare perusal of paragraph no. 2.7.5. makes it clear that the Committee has not made any independent assessment of the technical aspects of the cement plant of the Answering Respondent to ascertain whether it is technically feasible to use slate as an alternate fuel source. The conclusion drawn by the Committee in paragraph no. 2.7.5. is based on its analysis of the coal consumption by Star Cement Limited which itself is based on inconsistencies, assumptions, surmises and even logical fallacies. The Answering Respondent seeks to highlight some of the issues with the analyses made in paragraph nos. 2.2.26 to 2.2.52. The Committee while drawing the said conclusion ignored the following facts presented by various authorities –

(i) MSPCB vide letter dated 13.09.2019 had informed that prima facie the use of alternative fuel by the cement plants is technically feasible and is in fact encouraged by the PCB *(please see paragraph no. 2.2.17)*

(ii) The CPCB vide its letter dated 13.09.2019 submitted that if the industries use pet coke or slate as Alternate Fuel Resource ("**AFR**"), it is not required to modify or attach a new fuel/ material feeding system. AFRs are generally used together with coal. As the physical characteristics of pet coke and slate are similar to coal, these alternate fuels can be used in the existing coal mills for pulverisation before feeding into kilns or boilers after blending with coal. The

CPCB has published guidelines for use of AFR/ Hazardous Waste ("**HW**") in these cement and power plants. Besides the encouragement of CPCB, MOEFCC has been stipulating specific conditions to a few cement mills in Meghalaya to use HW/AFR in kilns. The EC granted to various cement industries in the region stipulates such conditions. It recognises that cement industries and powers plants in Meghalaya, are using slate as AFR in the cement kilns and power plants. *(please see paragraph no. 2.2.18)*

(iii) The MOEFCC vide letter dated 12.09.2019 stated that a note given in col. 5 of item 3(b) pertaining to cement industries in Schedule to EIA, 2006 substituted by Notification bearing S.O. No. 3518(E) dated 23.11.2016 of the MOEF provides that fuel for cement industry be coal, pet coke, waste provided it meets the emission norms. (*please see paragraph no. 2.2.19*)

b. However, the Committee while considering the issue of use of illegally mined coal by Star Cement Limited, completely ignored the numerous evidences supporting the fact that no modification is required to be made for use of AFR and based its conclusion on mere assumptions and surmises.

c. The Committee did not undertake any technical/ scientific study to controvert the claims made regarding use of AFR and has instead stated

that even if the physical characteristics of slate is similar to coal, use of slate having very low calorific values in place of high calorie coal requires modifications/ changes in design of plant, especially the components of plants dealing with handling, processing, grinding, and storage of fuel. It held a view that even after modifications it is not feasible to achieve the required kiln temperatures with such low calorie fuel mix. It held that except the small quantity of slate already mixed in the locally mined coal, it is not feasible to run the cement and thermal power plants of Star Cement Limited by replacing about three fourth of their coal requirement by a non-fuel mineral such as slate. *(please see paragraph no. 2.2.36*). It is pertinent to note that the Committee has held this view without undertaking any scientific assessment of the plant of Star Cement Limited.

d. The Committee has superimposed the same flawed logic on the Answering Respondent, without any assessment independent of other cement plants. (*please see paragraph no. 2.7.5*)

e. Further, the Committee while making the assessment has held that except for small quantity of slate found mixed in locally mined coal, the cement manufacturing plants and thermal power plants of Star Cement Limited have not used slate as a fuel in lieu of coal.(*please see paragraph no. 2.2.42*) The conclusion of the Committee in respect of Star Cement Limited is based on the grounds that –

(i) The use of slate as a fuel has not been reported by Star Cement Ltd. in majority of environmental statements submitted by them to CPCB. The Committee during its visit did not see any slate nor was it reported to the Committee that slate was used to meet the major part of the energy requirement of their plants. *(please see paragraph no. 2.2.38)*

(ii) The annual report of Star Cement Ltd. does not mention the use of slate for meeting three fourth of its energy requirements. *(please see paragraph no. 2.2.39)*

(iii) Winning lakhs of metric tonnes of slate from overburden does not seem feasible and no large overburden dump was detected by North Eastern Space Applications Centre while undertaking land use and land cover analysis of mining affected areas.

f. It is submitted that in case of the Answering Respondent, the Committee has failed to undertake even the analysis of environmental statements or the site visit to determine the use of slate and has solely relied upon its analysis of Star Cement Limited.

g. Further, there is no material on record which states that the use of slate as an alternate fuel source instead of coal is legally impermissible. On the contrary, the MSPCB in its letter dated 13.09.2019 *(please see paragraph no. 2.2.17 of the 5th Interim Report)* has specifically stated

that revised CTO is not required for use of alternate fuel by the cement plant.

h. The Committee has not taken into consideration the quantity of coal and slate already available with it at the start of audit period. Basing the analysis solely on the quantity of coal and slate procured during the audit period is entirely incorrect and flawed.

65. The contents of Paragraph no. 2.7.6 are denied as being incorrect and devoid of any merit. The contents of the paragraph are reproduced herein for sake of convenience of this Hon'ble Tribunal:

> *"**2.7.6.** The Committee after examination of a Detailed Project Report of the afore-mentioned Cement Manufacturing Plant of the Hill Cement Company, a copy of which was provided to the Committee, noted that it does not contain anything on the nature as well as per unit requirement of the fuel for the said plant. The Committee after examination of the Environmental Statements of the said Cement Manufacturing Plant of the Hills Cement Company Limited for the years 2013-14, 2014-15 and 2014-15, a copy of which was provided to the Committee by the MSPCB, observed that quantity of coal actually consumed by the said Cement Manufacturing Plant and Thermal Power Plant has not been indicated in any of these Statements. For the detailed reasons given in para 2.2.35 above, the Committee is of the view that actual*

specific coal consumption for clinker manufacturing plant of the Hill Cement Company Limited is atleast 15%."

The Answering Respondent seeks to object to the averments made in paragraph no. 2.7.6. on the following grounds:

a. A bare perusal of paragraph no. 2.7.6 of the report shows that the Committee has not made any analysis of the type of process and plant specifications of the cement plant of the Answering Respondent and has solely relied upon its analysis of the Star Cement Limited. It is pertinent to note that unlike its analysis of other cement plants and thermal power plants, the Committee has not even analysed the Techno-Economic Feasibility Report ("**TEFR**") of the Answering Respondent. With any such assessment/ study, the Committee has simply implied an imaginary/ unsubstantiated figure in to calculate the coal requirement of the Answering Respondent.

b. The Answering Respondent has filled in all the requisite information as required in the environmental statements and the MSPCB has never raised any issue regarding the contents of the statement submitted by the Answering Respondent.

c. Further, even the assessments made in paragraph no. 2.2.35 of the 5th Interim Report is plagued with inconsistencies, and assumptions and presumptions.

d. The Committee while considering the case of Star Cement Ltd. framed the following two questions for consideration of issue of quantity of coal required *(please see paragraph no. 2.2.26)*:

(i) Whether the specific coal requirement of aforementioned cement manufacturing plants and a thermal power plant of the Star Cement Limited and its subsidiaries is substantially lower than specific coal requirement stated in the respective TEFRs?

(ii) What is the actual specific coal requirement for cement manufacturing plants and a thermal power plant of the Star Cement Limited ?

e. While considering the two questions, the Committee has taken into consideration the following facts:

(i) The TEFR and specific coal requirement of Mawmluh Cherra Cement Limited ("**MCCL**") is 16%, and as per the details given in paragraph no. 2.1.5 *(incorrectly written 1.2.3 and 1.2.5),* it uses the same relatively high calorific value Meghalaya coal as being used by Star Cement Limited. The coal requirement of MCCL is 28.876%. Based on the assessment of coal requirement of MCCL, the Committee held that the requirement of Star Cement cannot be much lower than the specific coal requirement for MCCL. *(please see paragraph no. 2.2.27)*

(ii) It further relies upon the specific coal requirement of Star Cement Limited as per the environmental statements and held that during 2016-17, the specific coal requirement was 21.47%. *(please see paragraph no. 2.2.28)*

(iii) It even relied upon a general statement made by a third party on the request of CPCB and noted that as per Mr. P. Chakraborty, Unit head of Clacom Cement India Limited, a subsidiary of Dalmia Cement (Bharat) Limited, located in Assam, also uses comparatively higher calorific value coal available in North Eastern India and held that the actual specific coal requirements for cement plants of Star Cement Limited is 15%. *(please see paragraph no. 2.2.30)*

(iv) It further relied upon "Guidelines on Co-processing in Cement/ Power/ Steel Industry" issued by CPCB in February 2010 wherein it has been stated that specific coal consumption for the cement industry for the country as a whole as per the said guidelines is 20%. *(please see paragraph no.2.2.31)*

(v) Based on the above stated grounds, it held that the actual specific coal requirement of Star Cement Ltd. is higher than what is stated in it TEFR. *(please see paragraph no.2.2.32)*

(vi) It further held that based on the multiple assessments listed above, the Committee is of the view that the actual specific coal consumption for cement plants of Star Cement Limited is atleast

15% of the weight of clinker produced. *(please see paragraph no. 2.2.35)*

(vii) The Committee while making such as assumption has ignored a detailed audit by the CPCB wherein it relied upon literature available in published journal of repute *(ref: Mishra, H.K. and Ghosh, R. K., 1996, Geology, Petrology and Utilisation Potential of some Tertiary coals of the North-eastern Region of Inda. International Journal of Coal Geology, 30: 65-100)*. It stated that the calorific value of Eocene and Oligocene coal deposit of Meghalaya is in the range of 6500-8500 and 6255-8650 kcal/kg respectively. It further stated that based on the published literature, it could be assumed that the coal requirement in actual clinker production in these cement plants of Star Cement Limited could be even less than the percentage (12.75%) requirement coal as indicated in TEFR assuming that calorific value of Meghalaya coal at 5800 kcal/kg. *(please see paragraph no. 2.2.18 (i) & 2.2.22 (ii))*

(viii) The Committee ignored the findings of literature published in a reputed journal of science based on its own analysis and rejected on the ground that the coal sample referred in the journal was collected on dry mineral matter free basis (i.e. for a sample of dry coal free from moisture and any other impurity). It further held that the coal actually available in the market does contain substantial

quantity of moisture as well as impurities including the slate. It therefore held that the actual average calorific value of the Meghalaya coal available in the market is much lower than the calorific value reported in the journal. *(please see paragraph no. 2.2.29)*

(ix) The Committee based on its own analysis and without relying upon any scientific / empirical research has discredited the findings of scientific journal which is specifically related to the coal found in Meghalaya.

(x) Further, the conclusion of the Committee in 2.2.32 and 2.2.35 in respect of Star Cement Ltd. was with respect to their claim that the coal requirement for the cement plant will be in the range of 9-14% which is lower than their TEFR.

(xi) The Committee while holding that the coal requirement should be 15% of the clinker produced ignored multiple facts:

a. TEFRs are prepared with a view to take a considered decision regarding technical and financial viability of undertaking a project and also is a requirement for funding by financial institutions/ banks. The TEFRs are prepared based on available data and certain assumptions. The details given in TEFRs and that actually found on ground at the time of

implementation of the plant may vary widely. The energy requirement for production of clinker and power given in these reports cannot be the ground for decision the actual energy, coal/ alternative fuel.

b. It is further pertinent to mention herein that the Committee has decided to pick and choose the coal requirement for clinker. In case of cement plants which as per their TEFR have coal consumption higher than 15%, the value of coal requirement as per the TEFR is imposed on them, while in cases such as that of the Answering Respondent, where the TEFR mentions coal requirement lower than 15%, coal requirement is assessed to be 15%. The non-uniform application of the coal requirement percentage is itself a testament to the subjectivity of the issue requiring detailed scientific/ empirical assessment which cannot be decided based on assumptions and conjectures.

(xii) The Committee has not taken into consideration the TEFR of the Answering Respondent. True copy of the TEFR of Answering Respondent is appended herewith and marked as **Annexure R16/42 on pages 655-687.**

66. The contents of paragraph no. 2.7.8. are denied as incorrect, misleading and devoid of any merit. It is submitted that the total values of the coal required for producing the clinker cannot be calculated on the basis of an imaginary and baseless figure of 15% and a technical and scientific analysis of the cement unit of the Answering Respondent should be undertaken to ascertain the quantity of coal and AFR required by the Answering Respondent during the audit period. Further, the use of alternate fuel such as slate should also be taken into consideration. It is submitted that as submitted by the representatives of Star Cement Limited and recorded in paragraph no. 2.2.7 of the 5th Interim Report, the average estimated requirement of coal and alternate fuel for production of clinker is 9%-14% and 25-35%.

67. In view of the forgoing paragraphs, the analysis made by the Committee in respect of Answering Respondent is completely incorrect and without any legal or factual basis.

68. Based on the incorrect factual findings of the Committee, the assessment of royalty, MEPRF, GST/ VAT calculated in paragraph no. 3.1.4 of the report in respect of the Answering Respondent is not applicable.

69. It is pertinent to note that the Answering Respondent has not been accused of undertaking illegal mining or transportation of coal and as such no liability under the Mines and Minerals (Development and Regulation) Act, 1957.

70. In view of the aforesaid submissions, and in the interest of justice, it is most respectfully prayed that the findings of the interim report dated 02.12.2019 as submitted by the Committee be rejected in so far as the present Respondent is concerned and thereafter a comprehensive study of the fuel consumption by this respondent is conducted by an appropriate authority to consider its case on merits and arrive at a fair decision in so far as the present Respondent is concerned.

Filed by:



NAWNEET VIBHAW
SHARDUL AMARCHAND MANGALDAS AND CO.
ADVOCATES FOR THE RESPONDENT NO. 16
216, OKHLA INDUSTRIAL ESTATE, PHASE III
NEW DELHI – 110 020
E-MAIL: nawneet.vibhaw@amsshardul.com,
M.: 8800491477

DATE: 03.04.2024
PLACE: NEW DELHI

REGISTER NO. 60
SERIAL NO. 2259
PAGE NO. 157
DATE 05 MAR 2024

4216

BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL,
EASTERN ZONE BENCH, KOLKATA
ORIGINAL APPLICATION NO. 154 OF 2023 (EZ)

Threat to life arising out of coal mining
in South Garo Hills District

...Applicant

Versus

State of Meghalaya & Ors.

...Respondents

AFFIDAVIT

I, Shri Nikhil Mittal, Son of Basant Kumar Mittal, aged about 31 years, resident of House No. 114, Shanti Kunj, Murlidhar Sharma Road, Fancy Bazar, Guwahati – 781001, presently at Guwahati do solemnly affirm and state as under:-

1. That I am the Director of the Respondent No. 16, Hills Cement Company Limited, and as such I am fully conversant with the facts and circumstances of the present case and therefore, competent to swear and depose the present affidavit on behalf of Respondent No. 16.

NOTARY
Mrinmoyee Rekha Sarma
Kamrup (Metro), Guwahati
Regd. No. KAM-20
Exp. Dt. 21-05-2028
GOVT. OF ASSAM

2. That the contents of the accompanying reply are true and correct to the best of my knowledge and have been drafted by the counsel on my instructions and nothing material has been concealed therefrom.

3. That the Annexures annexed with the accompanying reply are either true copies of their original or true printouts.

4. I am advised to state that the conditions of Section 65B of the Indian Evidence Act, 1872 are complied with, in filing in the accompanying

05/03/2024

Mrinmoyee Rekha Sarma
NOTARY
Kamrup (Metro), Guwahati
Regd No -KAM-20

reply. I state that I have taken printout of the relevant page and information from the World Wide Web (Internet) as downloaded by me on my computer system and no manipulations have been done. I state that printout(s) were taken using a computer, which was operating properly and under my lawful control. I state that the said computer is being regularly used to send e-mails and electronic communications in the ordinary course of its use.

Hills Cement Co. Ltd.
Director

DEPONENT

Verification:

I, the abovenamed deponent do hereby verify that all the facts mentioned in the affidavit, are true to my knowledge and that no part thereof is false and nothing material has been concealed therefrom.

Verified at Guwahati on this 5th day of March, 2024.

Hills Cement Co. Ltd.
Director

DEPONENT

NOTARY
Mrinmovee Rekha Sarma
Guwahati
Regd. No. KAM-20
Exp. Dt. 21-05.2028
GOVT. OF ASSAM

05/03/24
Mrinmovee Rekha Sarma
NOTARY
Kamrup (Metro), Guwahati
Regd No -KAM-20

IDENTIFIED BY ME
Shantanu Baishya
ADVOCATE
EN. No. 36/16

SOLEMNLY AFFIRMED AND DECLARED BEFORE ME BY THE DEPONENT WHO IS IDENTIFIED BY Shantanu Baishya
ADVOCATE/~~ADVOCATE'S CLERK~~ AT GUWAHATI
DATED 05th March, 2024

ANNEXURE R16/1

BEFORE THE NATIONAL GREEN TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Original Application No. 110(T_{HC})/2012
And
Original Application No. 73/2014
(M.A. No. 655/2016, M.A. No. 963/2016, M.A. No. 1051/2016, M.A. No. 285/2017, M.A. No. 961/2017, M.A. No. 1010/2017, M.A. No. 536/2018, M.A. No. 537/2018,M.A. No. 549/2018, M.A. No. 550/2018, M.A. No. 551/2018, M.A. No. 552/2018, M.A. No. 589/2018, M.A. No. 638/2018, M.A. No. 695/2018, M.A. No. 738/2018, M.A. No. 790/2018, M.A. No. 1006/2018, M.A. No. 1007/2018, M.A. No. 1008/2018 & M.A. No. 1214/2018)
And
Original Application No. 13/2014
And
Original Application No.186/2014
And
Original Application No. 287/2017

IN THE MATTERS OF:

Threat to Life Arising Out of Coal Mining in South Garo Hills District
Vs.
State of Meghalaya &Ors.
And
All Dimasa Students Union Dima Hasao Dist. Committee
Vs.
State of Meghalaya &Ors.
And
Impulse NGO Network Vs. State of Meghalaya &Ors.
And
Thomas Nongtdu & Anr.Vs. State of Meghalaya &Ors.
And
R.K. Momin Vs. State of Meghalaya &Ors.

CORAM : HON'BLE MR. JUSTICE ADARSH KUMAR GOEL, CHAIRPERSON
HON'BLE DR. JUSTICE JAWAD RAHIM, JUDICIAL MEMBER
HON'BLE MR. JUSTICE S.P. WANGDI, JUDICIAL MEMBER
HON'BLE DR. NAGIN NANDA, EXPERT MEMBER

Original Application No. 110(T_{HC})/2012:

Present:	**Amicus Curie:**	**Mr. Raj Panjwani, Sr. Adv, Mr. Aagney Sail, Adv.**
	Respondent No. 2:	**Mr. B. V. Niren and Mr. K. Mudgal, Advs.**
	MoEF&CC:	**Mr. Rahul Pratap, Adv.**
	Meghalaya State PCB:	**Mr. Tayenjam Momo Singh, Adv.**
	State of Meghalaya:	**Mr. Ranjan Mukherjee, Ms. Aprajita Mukherjee and Mr. Daniel Stone Lyngdon, Advs.**
	CGSC:	**Mr. Ardhendumauli Kr. Prasad, Adv. and Mr. Shashank Saxena, Adv.**
	Respondent nos. 4 & 5	**Mr. P. Yobin and Mr. Saurabh Sharma, Advs.**
		Mr. Shuvodeep Roy and Mr. Vinayak Gupta, Adv. for State of Assam

Original Application No. 73/2014:

Present:	**Amicus Curie:**	**Mr. Raj Panjwani, Sr. Adv, Mr. Aagney Sail, Adv.**
	MoEF&CC:	**Mr. Rahul Pratap, Adv.**
	Meghalaya State PCB:	**Mr. Tayenjam Momo Singh, Adv.**
	State of Meghalaya:	**Mr. Ranjan Mukherjee, Ms. Aprajita Mukherjee and Mr. Daniel Stone Lyngdon, Advs.**
		Mr. Raka Bijoy Phookan, Mr. Neha Tandon, Advs. in M.A. Nos. 1006/2018 to 1008/2018
	CGSC:	**Mr. Ardhendumauli Kr. Prasad, Adv. and Mr. Shashank Saxena, Adv.**
		Mr. Mayank, Adv.
		Mr. H. S. Thangkhiew, Sr. Adv., Mr. Philemn Nongbri and Mr. A. Rohen Singh, Advs.
		Mr. Shuvodeep Roy and Mr. Vinayak Gupta, Adv. for State of Assam

Original Application No. 13/2014:

Present:	**Amicus Curie:**	**Mr. Raj Panjwani, Sr. Adv, Mr. Aagney Sail, Adv.**
	Meghalaya State PCB:	**Mr. Tayenjam Momo Singh, Adv.**
	State of Meghalaya:	**Mr. Ranjan Mukherjee, Ms. Aprajita Mukherjee and Mr. Daniel Stone Lyngdon, Advs.**
	CGSC:	**Mr. Ardhendumauli Kr. Prasad, Adv. and Mr. Shashank Saxena, Adv.**

Original Application No.186/2014:

Present:	**Applicant:**	
	Meghalaya State PCB:	**Mr. Tayenjam Momo Singh, Adv.**
	State of Meghalaya:	**Mr. Ranjan Mukherjee, Ms. Aprajita Mukherjee and Mr. Daniel Stone Lyngdon, Advs.**
	CGSC:	**Mr. Ardhendumauli Kr. Prasad, Adv. and Mr. Shashank Saxena, Adv.**

Original Application No. 287/2017:

Present:	**Applicant:**	**Mr. Yashpal Rangi, Adv. along with Mr. Hariom, Adv.**
	MoEF&CC:	**Mr. Rahul Pratap, Adv.**
	Meghalaya State PCB:	**Mr. Tayenjam Momo Singh, Adv.**
	State of Meghalaya:	**Mr. Ranjan Mukherjee, Ms. Aprajita Mukherjee and Mr. Daniel Stone Lyngdon, Advs.**
	CGSC:	**Mr. Ardhendumauli Kr. Prasad, Adv. and Mr. Shashank Saxena, Adv.**

	Date and Remarks	**Orders of the Tribunal**
	Item Nos. 06 to 10 **August 31, 2018** **R**	1. The proceedings in these matters were initiated initially before the then Bench of Guwahati High Court at Shillong on the basis of news item reports to the effect that on 06.07.2012, 30 coal labourers were trapped inside a coal mine at Nongalbibra in the District of South Garo Hill and 15 of them died inside the coal mine. According to the news item, the incident happened on account of lack of safety norms. Vide order dated 10.12.2012 in *PIL (Suo Moto) Number (SH) 3 of 2012,* the matter was directed to be transferred to this Tribunal. 2. The Tribunal issued notice to the parties on 30.01.2013 and has been, thereafter, dealing with the matter since the last five years. 3. It will be appropriate if reference is made to some of the orders passed. 4. On 17.04.2014, the Tribunal looked into the validity of the rat-hole mining operation in the light of the scientific studies and by way of interim direction, directed as follows:

	Item Nos. 06 to 10 **August 31, 2018** **R**	*"Accordingly, while admitting the application, we direct the Chief Secretary, Government of Meghalaya and the Director General of Police, State of Meghalaya to ensure that rat-hole mining/illegal mining is stopped forthwith thought-out the state of Meghalaya and any illegal transport of coal shall not take place until further orders passed by this Tribunal. The Director General of Police, State of Meghalaya is also directed to report to this Tribunal about the compliance of the order by the next date of hearing."* 5. After the above order was passed, the question was as to what should happen to the already extracted material. The Tribunal, vide order dated 09.06.2014, permitted transportation of already extracted material lying in open near the sites, subject to the supervision and directions of the Committee comprising of Director of Mines, Meghalaya and other officers as per the said order. The Committee was required to quantify the extracted coal and its location and also to assess its value. The Committee was also to prescribe the mode of transportation. The Committee was to fix two check-points *en route* transportation of the extracted coal from the point of loading to the point of destination. The issue of restoration of damage to the area affected by illegal mining was taken up for consideration on 01.08.2014 and the earlier constituted Committee was substituted to ascertain quantum of extracted coal and to carry out other functions. 6. On 07.10.2014, the Tribunal considered the reports of the Committee and directed that check-posts be established apart from setting up of royalty collection counters. It was noted that 6.3 million tonnes of coal of the value of Rs. 3078 crores was lying in the State and the royalty assessed was Rs. 400 crores. The Tribunal

	Item Nos. 06 to 10 **August 31, 2018** **R**	also directed making of a mining plan for scientific mining. Direction was also issued on 26.11.2014 to videograph the operations of the weigh bridges. Since there were disputes about the quantum of coal which could be permitted to be transported, the said issue was directed to be gone into with the assistance of the Committee on several occasions. 7. On 25.03.2015, it was noted that the State has failed to check illegal mining and the violations. There were no proper guidelines to check such illegal mining. Joint reports of the inspection supported the factum of illegal mining. It was also noted that as per Report of Comptroller and Auditor General of India for the period ending 31st March, 2013 under 07.5.18 of Chapter 7, the invoice value of the coal was taken at Rs. 4850/- per metric tonne. 'Meghalaya Environment Protection and Restoration Fund' (MEPRF) was directed to be constituted to credit an amount of royalty in excess of Rs. 1260 per metric tonne to which the amount of penalty recovered from illegal miner at three time the current royalty rate that is @ Rs. 2025/- was to be credited. This was applicable to 308 cases, registered by the State Government. We are informed that a sum of about Rs. 410 crores up to 31.05.2018 has been credited to this account and deposited in a separate account. There was also a direction on 30.03.2015 that the State Government will collect 10% of the market value of coal per metric tonne in addition to the royalty and the said amount was also be credited to the Meghalaya Environment Protection and Restoration Fund.

	Item Nos. 6to 10 **August 31, 2018** **R**	8. On 31.03.2016, the Tribunal directed that except for the coal already transported prior to 2016, the remaining coal shall vest in the State and disposed of in accordance with law and consistent with the norms of environment. The State was to place a plan as to how the coal vested in the State will be dealt with (Order dated 10.05.2016). On 02.01.2018, Restoration Plan filed before this Tribunal on 03.10.2017 by the Ministry of Environment, Forest and Climate Change was noted for consideration. 9. On 18.01.2018, there was again issue on un-assessed coal lying at some places. 10. At this stage, we may note that following issues are pending before the Hon'ble Supreme Court arising out of orders passed by this Tribunal: i) *Civil Appeal No(s). 5272/2016* titled as *Ka Hima Nongstoin Land Owners, Coal Traders and Producers Association Vs. All Dimasa Students Union, Dima Hasao District Committee and Ors.* wherein following order was passed on 21.09.2016: *"Having heard counsel for the parties, it is directed that the petitioners, as well as the respondents, who have mined the coal, are permitted to transport the coal on payment of royalty and other fees as fixed by the National Green Tribunal (for short, 'the Tribunal') and other relevant status. The extracted coal can be transported from 1st October, 2016 till 31st May, 2017. It is further directed that no other extraction shall take place in the meantime.* *The finding of the Tribunal that the coal is vested in the State on the ground that it is illegally extracted coal, shall be adverted to at the time of final hearing. The miners shall keep the accounts and if, ultimately, it is held that the coal belongs to the State, they will refund the amount with interest. The quantum of interest shall be determined at the time of final hearing. Needless to say, these observations have been made*

	Item Nos. 06 to 10 **August 31, 2018** **R**	*without prejudice to the contentions to be raised by the learned counsel for the parties. The tribunal can proceed with regard to the other aspects which are pending before it."* The above order shows that question whether coal is vested in the State is to be gone into before the Hon'ble Supreme Court. Thereafter, on 28.03.2018, by the said order, time for transporting already extracted coal was extended up to 31.05.2018 but it was clear that no further extraction shall be allowed. ii) *Civil Appeal Diary No. 3067/2018* titled as *Lber Laloo Vs. All Dimasa Students Union, Dima Hasao District Committee and Ors.,* raising the question whether ban on mining can be continued. We are informed that in the said matter, the issue of mining plan has also been raised. 11. We have heard learned counsels for the parties present before this Tribunal today. 12. Mr. Raj Panjwani, Senior Advocate, appearing as Amicus Curiae has suggested that in view of the orders already passed from time to time, the issue of banning rat-hole mining can be taken as final as far as this Tribunal is concerned, subject to any orders which may be passed in pending proceedings before the Hon'ble Supreme Court. The issue of rehabilitation of the affected victims and the affected areas can be finalized by issuing an appropriate direction. Irrespective of ownership of the already mined coal, a direction can be issued for appointment of a receiver/custodian as no further transportation is permissible after 31.05.2018 in view of

	Item Nos. 06 to 10 **August 31, 2018** **R**	orders of the Hon'ble Supreme Court. This can be subjected to further orders of the Hon'ble Supreme Court. We do not find any reason why this suggestion be not accepted. 13. Accordingly, we direct that orders of ban of rat-hole mining will continue, subject to further orders of the Hon'ble Supreme Court. Ban of transportation of the already mined material will also continue subject to further orders of the Hon'ble Supreme Court. The State of Meghalaya will be the receiver/custodian of the available extracted coal as on date, subject to further orders of the Hon'ble Supreme Court. If any further coal not so far recorded in the inventory is available, a separate inventory may be made and if it is found that the extraction was illegal, royalty in terms of orders already passed may also be collected. This may be determined by the Secretary of Mining of the State of Meghalaya. While one view is that there is extracted coal and not accounted for, the other view put forward that it is result of illegal mining. This aspect may be gone into by the Secretary of Mining, State of Meghalaya in the first instance. The same be cross-checked by a joint team of representatives of Central Pollution Control Board and Indian School of Mines, Dhanbad. 14. Only last question which remains is of restoration of the environment and rehabilitation of the victims for which funds are available. We are of the view that for this task, it will appropriate that we constitute an independent Committee. This Committee will be headed by Justice B.P. Katoki, Former Judge of the Guwahati

	Item Nos. 06 to 10 **August 31, 2018** **R**	High Court with representatives from Central Pollution Control Board and Indian School of Mines, Dhanbad. 15. The Committee will take the following steps: • Take stock of all actions taken so far in this regard. • Prepare time bound action plan to deal with the issue and ensure its implementation. 16. The Committee may requisition services of such technical experts as may be necessary and may also carry out visits to sites whenever necessary. They will be entitled to all logistic support for performing these functions which shall be provided under the directions of the Chief Secretary, Meghalaya. 17. The Committee may also set up website for receiving and giving information on subject. 18. The Committee may also involve educational institutions for awareness and feedback about results. 19. All authorities concerned in the State of Meghalaya shall cooperate and coordinate with the Committee. The Committee can seek such technical assistance as may be required from any relevant authority. 20. The Chief Secretary, Meghalaya to provide all facilities to said Committee to perform its functions. The Committee may send its periodical reports to the Tribunal by e-mail at filing.ngt@gmail.com. 21. The Committee may assume its charge within two weeks from today. The Committee may prepare Action Plan which shall have targets of ensuring compliance. It may meet at such intervals as considered appropriate but twice in every month and fix targets for compliance. 22. The Committee will be free to take up all incidental

	Item Nos. 06 to 10 **August 31, 2018** **R**	issues. The Committee will be free to seek any further directions from this Tribunal by e-mail. 23. The Chief Secretary of State of Meghalaya may determine remuneration of the Chairman in consultation with him and the Chief Secretary of the State of Meghalaya will also provide all logistic support including security if needed for their proper functioning. 25. The Committee will be entitled to take the help of the technical experts in execution of this order. The Committee may frame its action plan for implementation within one month from today and implementation may be completed within six months as far as possible. The timelines may be laid down. A copy of the action plan may be sent to this Tribunal by e-mail at filing.ngt@gmail.com. Thereafter, reports may be sent at least once in two months. The Committee may also assess the damage to the environment as well as to the individuals as already suggested in the Report. 27. The State of Meghalaya will make available all the relevant records to the Committee for the purpose. The State will also determine the remuneration to be paid to the Chairman of the Committee in consultation with him within one month from today. 28. The Committee will be at liberty to take technical assistance from any quarter which may be facilitated by the State of Meghalaya. The Committee may also supervise any issue arising out of receivership/custodianship of the already extracted coal, including any environmental issues which any arise out of storage of the extracted material and the steps required

	Item Nos. 06 to 10 **August 31, 2018** **R**	to be taken for the purpose. The Report of the Committee may be furnished to this Tribunal by e-mail at filing.ngt@gmail.com. A copy of this order may be sent to all the concerned authorities by e-mail for compliance. All pending matters will stand disposed of in above terms. List for consideration of the Report on 06th March, 2019. .....,CP (Adarsh Kumar Goel) .....,JM (Dr.Jawad Rahim) .....,JM (S.P. Wangdi) .....,EM (Dr.Nagin Nanda) 31.08.2018

sd/-
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ANNEXURE R16/2

Item Nos. 03 to 08 Court No. 1

BEFORE THE NATIONAL GREEN TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Original Application No.110(T_{HC})/2012
WITH
Original Application No. 73/2014
WITH
Original Application No. 13/2014
WITH
Original Application No. 186/2014
WITH
Original Application No. 287/2017
WITH
Original Application No. 1054/2018

Threat to life arising out of coal mining in south Garo Hills district

Applicant(s)

Versus

State of Meghalaya& Ors. Respondent(s)

WITH

All Dimasa Students Union Dima Hasao Dist. Committee

Applicant(s)

Versus

State of Meghalaya& Ors. Respondent(s)

WITH

Impulse NGO Network Applicant(s)

Versus

State of Meghalaya& Ors. Respondent(s)

WITH

Thomas Nongtdu & Anr. Applicant(s)

Versus

State of Meghalaya& Ors. Respondent(s)

WITH

R.K. Momin Applicant(s)

Versus

State of Meghalaya& Ors. Respondent(s)

WITH

News item published in “Hindustan Times” dated 17.12.2018 “13 believed dead in Meghalaya illegal mine accident” by David Laitphlang and Utpal Parashar, etc."

Date of hearing: 11.04.2019

CORAM: **HON'BLE MR. JUSTICE ADARSH KUMAR GOEL, CHAIRPERSON**
HON'BLE MR. JUSTICE K. RAMAKRISHNAN, JUDICIAL MEMBER
HON'BLE DR. NAGIN NANDA, EXPERT MEMBER

For Applicant(s): Mr. Aagney Sail, Advocate for Amicus Curiae

For Respondent (s): Mr. Ranjan Mukherjee, Ms. Aprajita Mukherjee, Mr. Upendra Mishra, Ms. Sneha Kalifa and Ms. Rekha Bavshi, Advocates for State of Meghalaya
Mr. Shuvodeep Roy and Mr. Vinayak Gupta, Advocates for State of Assam
Mr. Tatenjam Momo Singh, Advocates for Meghalaya State Pollution Control Board
Mr. Saurabh Sharma, Advocate for State C. Committee
Mr. Shashank Saxena and Mr. Amritesh Raj, Advocates for MOC

ORDER

1. The matter has been put up in pursuance of order of this Tribunal dated 04.01.2019, to consider the report submitted by the Committee in pursuance of the said order.

2. The proceedings were initiated in this matter to take remedial action against unscientific 'Rat Hole' Mining of coal in the State of Meghalaya. The Tribunal directed stopping of such illegal mining and transportation of illegally mined material by an earlier order. However, the same continued. This led to further direction, including creation of 'Meghalaya Environment Protection and Restoration Fund' (MEPR Fund) to be recovered from law violators for restoration of environment. A sum of Rs. 410 Crores has been credited to the said fund. On the subject of restoration of the damage to the environment and rehabilitation of victims, the Tribunal directed constitution of a Committee headed by a former Judge of Gauhati High Court vide order dated 31.08.2018.

3. The Committee gave its report on 02.01.2019 which was considered on 04.01.2019. The report was furnished after undertaking spot inspections, reviewing and analyzing the ground situation and preparing an action plan. The report of the Committee noted that the problem was continuing since 1991 but no steps were taken to remedy the quality of water in the affected areas or to impound the vehicles and equipment used for illegal mining. Mining was being done with the help of cranes and other equipment. More than 2712 trucks were seized for illegal transportation. Illegal mining was continuing without adopting safety measures. A tragic incident dated 13.12.2018 was widely published wherein 15 workers were trapped and are reported to have died. The power plants and cement plants were encouraging coal mining activities. There was huge damage to the environment as a result of illegal activities. The Committee recommended various steps to prevent and remedy the situation.

4. The Tribunal accepted the report and directed that action be taken for illegal mining on "Polluter Pays" principle, apart from prosecution or other actions. The Tribunal also directed the State of Meghalaya to deposit a sum of Rs. 100 Crores as an interim measure for restoration of the environment, which could be recovered from the violators of law, including the colluding officers of the Government. The Tribunal also suggested for consideration of the Committee measures to deal with the vehicles involved in illegal activities, to identify victims and to take mitigation measures.

5. Further report dated 31.03.2019 received vide e-mail dated 06.04.2019 has been put up for consideration today. The report has chapters on introduction, 'gist of deliberations of proceedings' held by

the Committee, 'extent of implementation of action plan' and finally 'request for releasing of a sum of Rs. 96.59 Lakh from the MEPR Fund' for purchase of six vehicles, mounted with water tanks.

6. We approve the proposal of the Committee. The said amount may be released for the purpose mentioned by the Committee.

7. We have noted from the report that four persons died on 11.03.2019 in East Jaintia Hills District and the State was directed to take remedial action. The Committee also noted as follows:

> *"From the aforesaid admitted position, it is, therefore, evident that despite the order passed by the Hon'ble Supreme Court prohibiting transportation of coal, such transportation is going on which has not been stopped by the authorities for the reasons best known to them. As reported in various newspapers, illegal coal mining activities are also going on despite the ban by the Hon'ble NGT."*

8. It was also noted that no digital display boards have been installed in the Sub-Divisional, District and State headquarters/capital, displaying the quality of water in the respective areas for information of the general public.

9. We direct Chief Secretary of the State to forthwith take remedial measures in the matter. Learned Counsel for the State submits that the above issues will be duly dealt with and a compliance report filed before the Committee within two weeks which may be considered by the Committee on the next date which we are informed is 25.04.2019. The Committee may consider the matter and pass further orders/recommendations.

10. The Committee may consider requiring a foolproof mechanism to be adopted for effective action against transportation of illegally mined

coal such as electronic manifest system for regulating movement of vehicles and issuance of challans. The Committee may also consider requiring audit of the sources of coal acquired by the power generation and cement plants in the State of Meghalaya.

11. The report dated 31.03.2019 is disposed of.

Put up for further consideration as and when necessary or in August, 2019.

Adarsh Kumar Goel, CP

K. Ramakrishnan, JM

Dr. Nagin Nanda, EM

April 11, 2019
Original Application No.110(THC)/2012
And other connected matters
DV

sd/-
TRUE COPY

ANNEXURE R16/3 (Colly) 64

GOVERNMENT OF MEGHALAYA
DEPARTMENT OF FORESTS AND ENVIRONMENT

OFFICE OF
THE PRINCIPAL CHIEF CONSERVATOR OF FORESTS : MEGHALAYA
& HEAD OF FOREST FORCE

No. MFG.39/87/NGT (C)/ Vol.-VIII/ 10,297-347 Dated Shillong, the 2nd August, 2019

From: **Shri H. C. Chaudhary, IFS**
Addl. Principal Chief Conservator of Forests (Planning, Development and Legal Matters), Government of Meghalaya, Shillong

To:

1. **Prof. Ashok K. Singh**
Indian School of Mines, IIT –ISM, Dhanbad

2. **Dr. Shantanu Kumar Dutta**
Addl. Director, Central Pollution Control, Regional Directorate Shillong
Nongthymmai, Shillong Meghalaya 793014

3. **The Commissioner and Secretary to the Government of Meghalaya**
Mining and Geology Department, Shillong

4. **The Chairman**
Meghalaya State Pollution Control Board
Arden, Lumpyngad, Shillong Meghalaya 793014

5. **The Addl. Director General of Forests (Central)**
North Eastern Regional Office
Ministry of Environment, Forest and Climate Change, Government of India
Law-U-Sib, Lumbatngen, Near M.T.C. Workshop, Shillong 793021

6. **The Regional Director**
Central Pollution Control, Regional Directorate Shillong
Nongthymmai, Shillong, Meghalaya 793014

7. **Mr. Manjunatha C, IFS**
Secretary to the Government of Meghalaya,
Mining & Geology Department, Shillong

8. **Smti P. L. Lawai, MCS**
Joint Secretary to the Government of Meghalaya,
Mining & Geology Department

9. **Shri. N. Bhattacharjee,**
Chairman
State level Expert Appraisal Committee (SEAC), Meghalaya

10. **The Director**
Directorate of Mineral Resources, Government of Meghalaya
Risa Colony, Malki, Shillong, Meghalaya 793014

11. **Mr. J.H. Nengnong**
Member Secretary
Meghalaya State Pollution Control Board, Shillong

12. **Shri P.Ch. Marak,**
Mining Engineer,
Directorate of Mineral Resources,
Government of Meghalaya, Shillong

13. **Dr. H. Tynsong, Scientist D**
North Eastern Regional Office
Ministry of Environment, Forest and Climate Change, Government of India
Law-U-Sib, Lumbatngenm, Near M.T.C. Workshop, Shillong 793021

14. **Mr. G. S. Sah,**
Assistant General Manager
Meghalaya Mineral Development Corporation Ltd, Shillong

15. **The Managing Director**
Adhunik Cements Limited
Thangskai, East Jaintia Hills District, Meghalaya
(Email: Pradhan.Bhabagrahi@dalmiabharat.com)

16. **The Managing Director**
Amrit Cements Limited
Umlaoer Village, Elaka Rymbai, East Jaintia Hills District, Meghalaya
(Email: sriagarwal@yahoo.co.in)

17. **The Managing Director**
Cosmos Cement Limited
Village Salang, Elaka Rymbai, East Jaintia Hills District, Meghalaya

18. **The Managing Director**
Goldstone Cements Limited
Village Musiang Lamare (Old) East Jaintia Hills District, Meghalaya

19. **The Managing Director**
Green Valley Industries Limited
Village- Nongsning, P.O. Chiehruphi
East Jaintia Hills District, Meghalaya

20. **The Managing Director**
Hills Cement Company Limited
Village Mynkree, East Jaintia Hills District, Meghalaya

21. **The Managing Director**
Jaintia Cements Limited
Manbha Passah Building, Jowai, West Jaintia Hills District, Meghalaya
(Email: aproc@rediffmail.com)

22. **The Managing Director**
JUD Cements Limited
Wahiajer (Narpuh), East Jaintia Hills District, Meghalaya

23. **The Managing Director**
Mawmluh Cherra Cements Limited
Taxation Building, Near Raj Bhawan,
Shillong - 793001, Meghalaya

24. **The Managing Director**
Meghalaya Cements Limited
Lumshnong, Shillong - Agartala - Sabrum Road, Thangskai,
East Jaintia Hills District, Meghalaya

25. **The Managing Director**
RNB Cements (P) Limited
Umiam, Ri-Bhoi District, Meghalaya

26. **The Managing Director**
Star Cement Limited
Lumshnong, East Jaintia Hills District, Meghalaya
(Email: lumshnong@starcement.co.in)

27. **The Managing Director**
Star Cement Meghalaya Limited
Lumshnong, East Jaintia Hills District, Meghalaya
(Email: lumshnong@starcement.co.in)

28. **The Managing Director**
Virgo Cements Limited
Damas, East Garo Hills District, Meghalaya

29. **The Managing Director**
CMJ Breweries Limited
Ferndale Complex, CMJ House, Block III,
Keating Road, Shillong, Meghalaya 793001,

30. **The Managing Director**
Maithan Alloys Limited
Export Promotion Industrial Park (EPIP), Byrnihat,
Ri-Bhoi District, Meghalaya 783 101

31. **The Managing Director**
Sree Sakambari Ferro Alloys Pvt. Ltd.
Village Riwiang, Branch Post Office Sienduli
West Khasi Hills District, Meghalaya 793 119

32. **The Managing Director**
Shyam Century Ferrous Limited
Export Promotion Industrial Park (EPIP), Raj Bagan, Byrnihat,
Ri-Bhoi District, Meghalaya 793 101

33. **The Managing Director**
Meghalaya Power Limited
Lumshnong, East Jaintia Hills District, Meghalaya

34. **Mr. R. K. Pareek**
President
Meghalaya Cements Ltd
Email id: rkpareek@topcem.in

35. **Mr. P. Purohit**
Vice President
Star Cement Ltd
Email id: pradeep@starcement.co.in

36. **Mr. W. Hynniewta**
COSMOS Cements Ltd
Email id: wanaibor@gmail.com

37. **Mr. I. Reza**
Mawmluh Cherra Cement Ltd., Cherrapunjee
Email id: rezaisrafil@gmail.com

38. **Mr. S. A. Langstang**
Mawmluh Cherra Cement Ltd., Cherrapunjee
Email id: langstang.arbor@gmail.com

39. **Mr. P. Dohling**
Mawmluh Cherra Cement Ltd, Cherrapunjee
Email id: dohlingpransingh@gmail.com

40 **Ms. P. Bora,**
Legal Head
Dalmia Bharat Cement Ltd
Email id: bora.purbali@dalmiacement.com

41. **Mr. M. P. Sharma**
Manager Commercial & Liaison
Amrit Cement Ltd
Email id: mpsharma@amrit.co.in

42. **Mr. R. C. Tripathi**
Amrit Cement Ltd
Email id: rctripathi@amritcement.in

43. **Mr. J. Pde,**
Jaintia Cements Ltd
Email id: jaintiacements@gmail.com

44. **Mr. S. Gopal Bhattacharjee**
Chief Financial Officer
JUD Cements Ltd
Email id: sundar@bestcement.co.in

45. **Mr. Y Sharma,**
JUD Cements Ltd
Email id: yubaraj.sharma1971@gmail.com,
yubaraj@bestcement.co.in

46. **Mr. Y Sharma,**
JUD Cements Ltd
Email id: yubaraj.sharma1971@gmail.com,
yubaraj@bestcement.co.in

47. **Mr. A. K. Verma**
Authorized Sp. Person
M/s Shree Shakambari Ferro Alloys Pvt Ltd
Email id: montexferro@gmail.com

48. **Mr. S. Choudhury**
Maithan Alloys Ltd
Email id: santu_5c@yahoo.com

49. **Mr. P. Dhand**
Maithan Alloys Ltd
Email id: dhand@maithanalloys.com

50. **Mr. V. Agarwal**
Sr. Manager (Accounts)
Maithan Alloys Ltd
Email id: vinod.agarwal@maithanalloys.com

Sub.: Record of Minutes of Proceedings of the Second Day of Sixteenth Sitting of the Committee constituted by the Hon'ble National Green Tribunal (NGT) under Chairmanship of Hon'ble Mr. Justice B.P. Katakey, Former Judge, Guwahati High Court held at Shillong on 23rd July, 2019.

Sir/Madam,

With reference to above-mentioned subject it is stated that a copy of the record of minutes of proceedings of the Second Day of Sixteenth Sitting of the Committee constituted by the Hon'ble National Green Tribunal (NGT) under Chairmanship of Hon'ble Mr. Justice B.P. Katakey, Former Judge, Guwahati High Court held on 23rd July, 2019 at 09.00 AM onward in Conference Hall at office of the Principal Chief Conservator of Forests & Head of Forest Force, Sylvan House, Lower Lachumiere, Shillong is enclosed herewith for your information and necessary actions as indicated therein.

Sylvan House, Lower Lachumiere
Shillong 793001

Phone: 91 364 2220414
Fax: 91 364 2504068

This is for favour of your kind information and necessary action.

Yours faithfully,

Encl.: As stated above.

(H C Chaudhary, IFS)
Addl. Principal Chief Conservator of Forests (Planning, Development and Legal Matters)
(e-mail id- harishcc@yahoo.com)

Memo No. MFG.39/87/NGT (C)/ Vol.-VIII/ Dated Shillong, the August, 2019

Copy to:

1. The Principal Secretary to the Government of Meghalaya, Forests and Environment Department, Shillong along with a copy of the said minutes of proceeding for favour of his information.

Addl. Principal Chief Conservator of Forests
(Planning, Development and Legal Matters)

Sylvan House, Lower Lachumiere
Shillong 793001

Phone: 91 364 2220414
Fax: 91 364 2504068

QUORUM

HON'BLE MR. JUSTICE BROJENDRA PRASAD KATAKEY,
FORMER JUDGE, GAUHATI HIGH COURT, GUWAHATI

PROF. ASHOK K. SINGH, MEMBER
REPRESENTATIVE FROM INDIAN SCHOOL OF MINES, DHANBAD
IIT (ISM), DHANBAD (826004)
(Email id: singhashok0707@gmail.com)

DR. SHANTANU KUMAR DUTTA, ADDITIONAL DIRECTOR
REPRESENTATIVE OF CENTRAL POLLUTION CONTROL BOARD
(Email id: shantanucpcb@gmail.com)

IN THE MATTER OF

Threat to Life Arising Out of Coal Mining in South Garo Hills District

-Vs-

The State of Meghalaya & Ors.
And other connected matters

PRESENT

: **Mr. C. P. Marak, IFS,**
Principal Secretary, Government of Meghalaya,
Forest & Environment Department;
Principal Chief Conservator of Forests & HoFF & Chairman, Meghalaya State Pollution Control Board
Government of Meghalaya
Email id: cpmarak@gmail.com, pccfmegh@gmail.com, megspcb@rediffmail.com

: **Mr. S. K. Agarwal, IFS,**
Addl. Director General of Forests (Central)
Ministry of Environment, Forests & Climate Change.
North Eastern Regional Office, Shillong
Email id: ro.nez.shil@gmail.com

: **Mr. H.C. Chaudhary, IFS,**
Additional Principal Chief Conservator of Forests, (Planning, Development and Legal Matters), Government of Meghalaya.
Email id: harishcc@yahoo.com

: **Mr. Manjunatha C, IFS**
Secretary to the Government of Meghalaya, Mining & Geology Department
Email id: manju2020@gmail.com

: **Shri. N. Bhattacharjee,**
Chairman
State level Expert Appraisal Committee, Meghalaya
Email id: naavstar@gmail.com

: **Mr. J. H. Nengnong**
Member Secretary
Meghalaya State Pollution Control Board, Shillong
Email id: megspcb@rediffmail.com

: **Dr. Z. Changsan**
Regional Director, Central Pollution Control Board,
Regional Directorate North East, Shillong
Email id: zchangsan.cpcb@nic.in

: **Mr. M. S. Lyngdoh**
Director
Directorate of Mineral Resources
Government of Meghalaya
Email id: msanlyngdoh@gmail.com

: **Dr. H. Tynsong**
Scientist 'D'
Ministry of Environment, Forests & Climate Change, Government of India
North Eastern Regional Office, Shillong
Email id: h.tynsong@gov.in

: **Mr. P Ch. Marak**
Mining Engineer
Directorate of Mineral Resources
Government of Meghalaya

: **Mr. R. K. Pareek**
President
Meghalaya Cements Ltd
Email id: rkpareek@topcem.in

: **Mr. A. Kejriwal**
Meghalaya Cements Ltd
Email id: akejriwal@topcem.in

: **Mr. P. Purohit**
Vice President
Star Cement Ltd
Email id: pradeep@starcement.co.in

: **Mr. W. Hynniewta**
COSMOS Cements Ltd
Email id: wanaibor@gmail.com

: **Mr. I. Reza**
Mawmluh Cherra Cement Ltd., Cherapunjee
Email id: rezaisrafil@gmail.com

: **Mr. S. A. Langstang**
Mawmluh Cherra Cement Ltd., Cherapunjee
Email id: langstang.arbor@gmail.com

: **Mr. P. Dohling**
Mawmluh Cherra Cement Ltd, Cherapunjee
Email id: dohlingpransingh@gmail.com

: **Ms. P. Bora,**
Legal Head
Dalmia Bharat Cement Ltd
Email id: bora.purbali@dalmiacement.com

: **Mr. M. P. Sharma**
Manager Commercial & Liaison
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Email id: mpsharma@amrit.co.in

: **Mr. R. C. Tripathi**
Amrit Cement Ltd
Email id: rctripathi@amritcement.in

: **Mr. J. Pde,**
Jaintia Cements Ltd
Email id: jaintiacements@gmail.com

: **Mr. S. Gopal Bhattacharjee**
Chief Financial Officer
JUD Cements Ltd
Email id: sundar@bestcement.co.in

: **Mr. Y Sharma,**
JUD Cements Ltd
Email id: yubaraj.sharma1971@gmail.com,
yubaraj@bestcement.co.in

: **Mr. S. K. Patra**
Shyam Century Ferrous Ltd
Email id: sumantarpatra@starcement.co.in

: **Mr. A. K. Verma**
Authorized Sp. Person
M/s Shree Shakambari Ferro Alloys Pvt Ltd
Email id: montexferro@gmail.com

: **Mr. S. Choudhury**
Maithan Alloys Ltd
Email id: santu_5c@yahoo.com

: **Mr. P. Dhand**
Maithan Alloys Ltd
Email id: dhand@maithanalloys.com

: **Mr. V. Agarwal**
Sr. Manager (Accounts)
Maithan Alloys Ltd
Email id: vinod.agarwal@maithanalloys.com

PROCEEDING NO. 16 -B

RECORD OF THE MINUTES OF THE SECOND OF SIXTEENTH SITTING OF THE COMMITTEE CONSTITUTED BY THE HON'BLE NATIONAL GREEN TRIBUNAL UNDER THE CHAIRMANSHIP OF HON'BLE MR. JUSTICE B. P. KATAKEY, FORMER JUDGE, GAUHATI HIGH COURT HELD ON 23rd July, 2019 AT 9.00 A.M IN THE CONFERENCE HALL, O/O PRINCIPAL CHIEF CONSERVATOR OF FORESTS & HOFF, SYLVAN HOUSE, SHILLONG, MEGHALAYA.

At the outset, Mr. C. P. Marak, IFS, Principal Chief Conservator of Forests & HoFF, Meghalaya Principal Secretary to the Government of Meghalaya, Forest & Environment Department who is also holding charge of the posts of the Principal Chief Conservator of Forests & HoFF, Meghalaya and the Chairman, Meghalaya State Pollution Control Board welcomed the Hon'ble Chairman & Members of the Committee, Senior Officials of the State Government, Representatives of the Cement and Thermal Power Plants and other officers present in the meeting.

AGENDA ITEMS FOR DISCUSSION

1. Interaction with Chairman and other members of the Meghalaya State Coordination Committee of Coal Owners, Miners, Exporters, Transporters and Dealers Forum.
2. Review of actions taken to comply with directions issued by the Committee in its First Special Sitting held on 12.07.2019.
3. Discussions with representatives of the Power Plants and Cement Factories in Meghalaya on the year – wise quantity of clinker and/ or power produced and coal procured/ utilised by such Factories/ Plants since the rat hole coal mining was banned by the Hon'ble National Green Tribunal in April, 2014.
4. Any other matter (s) to be raised with permission of the Chair.

AGENDA ITEM NO. 1

1. The Chairman of the Committee welcomes the Chairman and other members of the Meghalaya State Coordination Committee of Coal Owners, Miners, Exporters,

Transporters and Dealers Forum to the meeting and requests them to present in brief the issues which they wish to bring to notice of the Committee.

The Chairman and other members of the said Forum expressed their thanks and gratitude to the Chairman and all other members of the Committtee for providing the Forum an opportunity to present their views before the Committee. They requests the Committtee to expedite transportation of the coal which has already been assessed by the State Government. They also requests the Committee to facilitate early resumption of coal mining in the State as it involves livelihood of large number of tribal residents in the State.

The Chairman of the Committee states that the Hon'ble Supreme Court in Judgment dated 03.07.2019 in Civil Appeal No. 10720 of 2018 in the matter of State of Meghalaya *versus* All Dimasa Student Union, Dima-Hasao District Committee & Ors and other connected matters has issued detailed directions on transportation and disposal of coal which has already been assessed by the State Government. The Hon'ble Supreme Court in the said Judgment has also permitted resumption of coal mining in the State subject to adherence to all mining and environmental laws. The transportation/disposal of the already assessed coal and fresh mining of the coal in the State can therefore be undertaken only in conformity with Hon'ble Supreme Court's said Judgment and provisions of all mining and environmental laws.

The Committee informs the Chairman and all other members of the Forum that all necessary actions shall be taken to carry out the directions issued by the Hon'ble Supreme Court in the said Judgment.

AGENDA ITEM NO. 2

2. The Secretary to the Government of Meghalaya, Forests and Environment Department places before the Committee a letter dated 22.07.2019 received by him from the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department. The following has *inter alia* been stated in the said letter:

> *"..... Judgement and Order of the Hon'ble Supreme Court dt. 03.07.2019 passed in Civil Appeal No. 10720 of 2018 in the matter on State of Meghalaya versus Dimasa Student Union has been referred for opinion to learned Advocate General on 17.07.2019 and it has been opined by the learned Advocate General that the mandate of the Committee has been laid down by the Hon'ble Supreme Court in Paragraph 167 of the aforesaid Judgment that the Committee has been*

constituted to look into the enormous task of restoration of environment which has to be supervised on the spot by the Committee.

The Hon'ble Supreme Court in Paragraph 188 has directed the Commissioner and Secretary of the State in the Department of Mining and Geology along with the officers of the Coal India Limited to finalise and prepare comprehensive plan of transportation and handing over of the coal to the Coal India Ltd. for disposal/auction as per rules of Coal India Ltd. and may deliberate with the Committee. The deliberation have been held by the Department with the stakeholders/mine owners, purchasers, companies situated in Meghalaya and proposed to be held with other stake holders also. After receiving the input from the stakeholders, a proper policy of the Government in this regard will be prepared and the same will be submitted to the Committee for deliberations.

In view of the above, it may be mentioned that the State Government will require atleast one month's time to come out with a proper policy for transportation and handing over of coal to Coal India Ltd. and deliberation will be held with the Committee accordingly. In this connection you are therefore, requested to inform the Hon'ble Committee to defer its meeting with officials of Mining and Geology Department on the above issue of transportation and handing over of the coal to Coal India Ltd. for at least a period of one month.

This has the approval of the "Competent Authority" and vetted by learned Advocate General, Meghalaya."

The Committee takes a copy of the said letter on record. The Committee, without going into merit of the contentions made in the afore-mentioned letter, decides to postpone its Second Special Sitting scheduled to be held at Guwahati on 26.07.2019 on formulation of a policy for transportation and handing over of the coal to the Coal India Ltd. The fresh, date time and venue for the said Special Sitting will decided in consultation with the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department in the next Sitting of the Committee to be held at Shillong on 14.08.2019.

The status of framing of the said policy shall be intimated to the committee in its sitting to be held on 14/08/2019.

The Committee directs the Addl. Principal Chief Conservator of Forests (Planning, Development and Legal Matters), Government of Meghalaya to inform the above to all those who have been invited to attend aforesaid Special Sitting.

3. The Addl. Principal Chief Conservator of Forests (Planning, Development and Legal Matters), Government of Meghalaya places before the Committee a statement containing details of weighbridges in the Meghalaya received by him under a letter dated 22.07.2019 from the Commissioner of Transport, Meghalaya. The Committee takes a copy of the said statement along with a copy of the Commissioner of Transport's said letter dated 22.07.2019 on record.

On perusal of the above, the Committee notes that presently total 88 weighbridges are available in the State. Of these, 18 weighbridges are run by the Transport Department in the Government of Meghalaya and the remaining 66 weighbridges are operating in private companies. The Committee also notes that majority of the weighbridges operating in private companies appears to be installed by these companies for their captive use. These weighbridges may not be available for weighment of the coal to be auctioned by the Coal India Limited. The geo-coordinates (latitude and longitude) of all these weighbridges sought by the Committtee to facilitate creation of a GIS layer containing details of these weighbridges are not available in the said Statement.

The Committee therefore directs the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department to provide to the Committtee in its next Sitting to be held at Shillong on 14.08.2019, an updated Statement in the format provided by the Committee in its First Special Sitting held at Shillong on 12.07.2019, containing details of all those weighbridges which will be available for weighment of coal to be auctioned by the Coal India Limited in compliance of the Hon'ble Supreme Court's Judgment dated 03.07.2019 in Civil Appeal No. 10720 of 2018. The geo-coordinates (latitude and longitude) of each such weighbridges as requested in the said format shall mandatorily be provided to the Committee.

AGENDA ITEM NO. 3

4. A representation vide a communication dated 22.07.2019, signed by Mr. R. K. Pareek, President, **Meghalaya Cement Ltd**, who is present in today's Proceedings, is placed before the Committee. The Committee takes the said representation on record.

In the said representation, Mr. R. K. Pareek has raised the question on the jurisdiction of this Committee about the information sought for by the Committee. However, Mr. R. K. Pareek has submitted that Meghalaya Cement Ltd shall furnish the required information supported by the relevant documents provided time is granted for gathering all the information as it requires more time to collect the information sought by the Committee. Mr. R. K. Pareek, notwithstanding the aforesaid communication dated 22.07.2019 accepts the jurisdiction of this Committee to ask for information which have already been asked in writing in that regard.

The Committtee directs the Meghalaya Cements Limited to depute a representative to attend next Sitting of the Committee to be held at Shillong on 14.08.2019 along with all information and documents sought by the Committtee, without fail.

5. A representation vide a communication dated 22.07.2019, signed by a Director of the **Cosmos Cements Limited** is placed before the Committee by Mr. W. Hynniewta, who is present in today's Proceedings. The Committee takes a copy of the said representation on record.

It has been stated in the said representation that M/s. Cosmos Cement Limited has not yet installed the plant and machineries of the Cement Plant and neither commence production of the plant, hence, they have not yet purchased coal and nor have done any production of clinker/cement/power during the period after April 2014. The Committee notes the same.

6. A representation vide a communication dated 21.07.2019, signed by Mr. P. Purohit, Vice-President of **Star Cement Limited,** who operates two Cement Manufacturing Plants (viz. Star Cement Limited and Star Cement Meghalaya Limited) and one Thermal Power Plant (*viz.* Meghalaya Power Limited) in Meghalaya, who is present in today's Proceedings, is placed before the Committee. The Committee takes a copy of the said representation on record.

In the said representation, Mr. P. Purohit has raised the question on the jurisdiction of this Committee about the information sought for by the Committee. However, Mr. P. Purohit has submitted that Star Cement Limited shall furnish the required information supported by the relevant documents provided time is granted for gathering all the information as it requires more time to collect the information sought by the Committee. Mr. P. Purohit, notwithstanding the aforesaid communication dated 21.07.2019, accepts

the jurisdiction of this Committee to ask for information which have already been asked in writing in that regard.

The Committtee directs the Star Cements Limited to depute a representative to attend next Sitting of the Committee to be held at Shillong on 14.08.2019 along with all information and documents sought by the Committtee in respect of the afore-mentioned two Cement Manufacturing Plants and one Thermal Power Plant, without fail.

7. A representation vide a communication dated 23.07.2019, signed by Mr. M.P. Sharma, Authorised Signatory, **Amrit Cement**, who is present in today's Proceedings, is placed before the Committee. The Committee takes a copy of the said representation on record.

In the said representation, Mr. M.P. Sharma has raised the question on the jurisdiction of this Committee about the information sought for by the Committee. However, Mr. M.P. Sharma has submitted that Amrit Cement shall furnish the required information supported by the relevant documents provided time is granted for gathering all the information as it requires more time to collect the information sought by the Committee. Mr. M.P. Sharma, notwithstanding the aforesaid communication dated 23.07.2019 accepts the jurisdiction of this Committee to ask for information which have already been asked in writing in that regard.

The Committtee directs the Amrit Cement to depute a representative to attend next Sitting of the Committee to be held at Shillong on 14.08.2019 along with all information and documents sought by the Committtee, without fail.

8. Ms. P. Bora, Legal Head, **Dalmia Bharat Cement Ltd (formerly known as Adhunik Cement Ltd)**, who is present in today's Proceedings states that the nature of information asked by the Committee is not known to her. She however assures the Committee that Dalmia Bharat Cement Ltd will be pleased to provide all the information and documents sought by the Committee provided some additional time is granted to them.

The Committee notes that the details of information and documents required by the Committtee have clearly been stated in the letter sent to Dalmia Bharat Cement Limited to request them to depute a suitable representative to attend this Sitting of the Committee. These details are also available in Record of Minutes of Fifteenth Sitting of the Committtee, a copy of which is available at website of the Forests and Environment Department, Government of Meghalaya (www.megforest.gov.in).

The Committtee directs the Dalmia Bharat Cement Ltd. to depute a representative to attend next Sitting of the Committee to be held at Shillong on 14.08.2019 along with all information and documents sought by the Committtee, without fail.

9. Mr. I Reza, Mr. S. A. Langstang and Mr. P. Dohling attend this Sitting of the Committee on behalf of **Mawmluh Cherra Cement Limited** and place before the Committee all information and documents sought by the Committtee except the Annual Report for the year 2018-19 and the Detailed Project Report (DPR) of their Cement Plant. The Committee takes a copy of the documents provided by Mawmluh Cherra Cement Limited on record.

The afore-named representatives of Mawmluh Cherra Cement Limited informs the Committee that Annual Report for the year 2018-19 is presently being prepared. They assured the Committee that a copy of the DPR of the Cement Plant will be provided to the Committee within three days. They also assured that a copy of the Annual Report for the year 2018-19 will also be provided to the Committee as and when the same is prepared and duly approved by the Competent Authority. They also inform the Committee that as their plant was under renovation, no clinker was produced during the years 2014-15 and 2015-16.

The Committtee directs the Mawmluh Cherra Cement Limited to provide a copy of the DPR of their cement plant to the Addl. Principal Chief Conservator of Forests (Planning, Development and Legal Matters) within seven days.

On perusal of the information/documents provided by Mawmluh Cherra Cement Limited the Committee notes that during a period of three years from 2016-17 to 2018-19 the Mawmluh Cherra Cement Limited consumed 32,190 MT coal to produce 1,11,475 MT clinker. The representative of CPCB present in the meeting stated that after due scrutiny of all requisite documents the CPCB has found that the entire 32,190 MT coal has been procured by Mawmluh Cherra Cement Limited from legal sources. The Committee also notes that during these three years average per unit coal consumption by the plant is 28.876 percent (*i.e.* 288.76 Kg of coal per tonne of clinker produced). The Committee after examination of the available records and interaction with experts does not find any anomaly in utilisation of coal by Mawmluh Cherra Cement Limited.

10. Mr. J. Pde attends this Sitting of the Committee on behalf of **Jaintia Cement Limited** and informs that the Jaintia Cement Limited does not use coal as a fuel. He states that the entire fuel requirement for the said plant is met from the Coke Breeze sourced from

Assam. He further states that they do not publish Annual Report. Mr. J. Pde further states that during the period of five years from 2014-15 to 2018-19 Jaintia Cement Limited produced 1,00,153 MT clinker by consuming 26,203.11 MT Coke Breeze. The average per unit requirement of Coke Breeze is 26.163 % (i.e. 261.63 kg Coke Breeze per tonne of Clinker).

The Committee directs the Central Pollution Control Board (CPCB), Regional Directorate, Shillong to undertake audit of each of the Coke Plants from which the coke has reportedly been sourced by the Jaintia Cement Limited in the format stipulated by the Committee for resource (coal) audit of cement factories and Thermal Power Plants in Meghalaya and submit a report to the Committee within one month.

The Committee further directs the CPCB, Regional Directorate, Shillong to undertake audit of each of the Coke Plants located in Meghalaya in the format stipulated by the Committee for resource (coal) audit of cement factories and Thermal Power Plants in Meghalaya and submit a report to the Committee within one month.

11. Mr. S. Gopal Bhattacharjee, Chief Financial Officer and Mr. Y Sharma attend this Sitting of the Committtee on behalf of **JUD Cements Ltd**. They inform the Committee that the said Cement Plant was non-operational for some time. Efforts have been made to revive production in the plant. Compilation of information and documents sought by the Committee may take some time. They requested the Committee to grant some additional time to provide information/documents sought by the Committee.

The Committtee directs the **JUD Cements Ltd**. to depute a representative to attend next Sitting of the Committee to be held at Shillong on 14.08.2019 along with all information and documents sought by the Committtee, without fail.

12. Mr. S. K. Patra attends this Sitting of the Committtee on behalf of **Shyam Century Ferrous Ltd.** He seeks two weeks time to provide the information and documents sought by the Committee. The Committee has been informed that the plant is not in operation since 25/11/2018 due to non-availability of coal.

The Committtee directs the **Shyam Century Ferrous Limited** to depute a representative to attend next Sitting of the Committee to be held at Shillong on 14.08.2019 along with all information and documents sought by the Committtee, without fail.

13. Mr. S. Choudhury, Mr. P. Dhand and Mr. V. Agarwal attends this Sitting of the on behalf of **Maithan Alloys Limited** and place before the Committee all information and documents

sought by the Committtee except the Detailed Project Report (DPR) of their 15 MW capacity captive Thermal Power Plant. The Committee takes a copy of these documents on record. The Committee has also been apprised that the plant is not in operation from 13/11/2018 due to non-availability of coal.

The Committtee directs the Maithan Alloys Limited to provide a copy of the DPR of their Captive Thermal Power Plant to the Addl. Principal Chief Conservator of Forests (Planning, Development and Legal Matters) within two weeks.

On perusal of the information/documents provided by Maithan Alloys Limited the Committee notes that during a period of five years from 2014-15 to 2018-19 the Maithan Alloys Limited utilised 2,61,818.86 MT coal, 7,011.805 MT rice husk, 780.26 MT saw dust, 2,343.96 MT Coke Breeze and 60.16 MT wood chips to produce 33,18,25,132 units of power. The average estimated per unit requirement of coal for the said plant is 0.72 Kg per unit.

The Committee further notes that he quantity of coal reported to be procured by Maithan Alloys Limited as per the Statement submitted to the Committee in this Sitting is substantially different than the quantity of coal consumed by the said Plant as per the details given in a report on coal consumption by the Thermal Power Plants and Cement Industries submitted to the Committee by the Central Pollution Control Board Regional Directorate, Shillong in the month of March 2019.

The Committtee directs the Maithan Alloys Limited to depute a representative to attend next Sitting of the Committee to be held at Shillong on 14.08.2019 to explain the afore-mentioned anomaly.

14. Mr. A. K. Verma attends this Sitting of the Committee on behalf of **Shree Sakambari Ferro Alloys Pvt. Ltd.** and place before the Committtee information and documents sought by the Committee. The Committee takes a copy of these documents on record.

On perusal of these information the Committee observes that unit of power produced by the said Thermal Power Plant stated in the Statement provided to the Committee does not appear to be in order. It was also observed the quantity of coal reported to be consumed by Shree Sakambari Ferro Alloys Pvt. Ltd. as per the Statement submitted to the Committee in this Sitting is substantially different than the quantity of coal consumed by the said Plant as per the details given in a report on coal consumption by the Thermal Power Plants and Cement Industries submitted to the Committee by the

Central Pollution Control Board, Regional Directorate, Shillong in the month of March 2019.

The Committtee directs Shree Sakambari Ferro Alloys Pvt. Ltd. to depute a representative to attend next Sitting of the Committee to be held at Shillong on 14.08.2019 to explain the afore-mentioned anomaly.

15. The Committee notes with great concern that the inspite of prior notice, four Cement Plants (*viz.* Greenvalley Industries Limited, Goldstone Cements Limited, Hills Cements Limited, and Virgo Cements Limited and one Thermal Power Plant (*viz.* CMJ Breweries Limited) did not depute a representative to attend this Sitting. One of these cement plants *viz.* Goldstone Cements Limited has a captive power plant also.

Dr. Shantanu Kumar Dutta, Addl. Director, North East Regional Directorate of the Central Pollution Control Board, who is also a member of this Committee informs that the RNB Cement Limited will not be able to provide any information or document as the plant has been taken over by the National Company Law Tribunal (NCLT) and is managed by an Insolvency Resolution Professional (IRP) *w.e.f.* 13.06.2019. The Committee notes the same.

The Committee directs all the afore-mentioned Cement Plants and Thermal Power Plants, except RNB Cement Limited, to depute a representative to attend next Sitting of the Committee to be held at Shillong on 14.08.2019 along with all information and documents sought by the Committtee, without fail.

16. The Committee notes with great concern that inspite of its clear direction on several occasions, majority of the Cement and Power Plants have not provided the year-wise data relating to clinker and/or power produced and the quantity of coal consumed to produce the stated quantity of the clinker and/or power to the North East Regional Directorate of the Central Pollution Control Board to undertake resource (coal) audit of these plants as has been directed by the Hon'ble NGT by their orders dated 04.01.2019 and 11.04.2019.

The Committees therefore decides to compare, as a test case, the quantity of coal required to produce the quantity of clinker and power by two cement plants and one power plant of Star Cements Limited, reported in their Annual Reports for the years 2014-15 to 2017-18, a copy of which is available in the public domain, and the coal actually procured from legal sources during these years as per the details given by them to the North Eastern Regional CPCB.

As stated in paragraph 9 above, the actual coal consumed by one of the cement plants in the State *viz.* Mawmluh Cherra Cement Limited, is 28.876 percent (*i.e.* 288.76 Kg of coal per tonne of clinker produced) of the clinker production. The Committee however, is of the view that coal requirement for the cement plants of Star Cement Limited may be between 10 % to 20 % of the clinker produced. The Committee therefore, decides to estimate the quantity of coal required to produce reported quantity of the clinker by these cement plants based on three unit rates *viz.* 10%, 15% and 20 %.

Similarly, as stated in paragraph 13 above, the average actual requirement of coal to produce one unit (kwh) of power by one of the Thermal Power Plant in the State *viz.* Maithan Alloys Limited, is 0.72 Kg per unit. The coal required to produce one unit of power by the thermal power plant of Star Cements Limited *viz.* Meghalaya Power Limited has therefore been assessed on the basis of two per unit rates *viz.* 0.50 kg per unit and 0.72 kg per unit.

Due to non-availability of Annual Report and data on coal stated to be procured by the Star Cements Limited for the year 2018-19, it is been possible for the Committee to do the above analysis for the first four years (*viz*, 2014-15 to 2017-18) since the illegal rat hole coal mining was banned by the Hon'ble NGT in April 2014.

A summary of above analysis is as below:

Plant	Items	Year				Total
		2014-15	2015-16	2016-17	2017-18	
1	2	3	4	5	6	7
Star Cement Limited	Clinker produced* (MT)	3,30,010	4,92,055	5,67,241	5,15,350	19,04,656
	Coal required (MT) @ 10%	33,001	49,206	56,724	51,535	1,90,466
	Coal required (MT) @ 15 %	49,502	73,808	85,086	77,303	2,85,698
	Coal Required (MT) @ 20 %	66,002	98,411	1,13,448	1,03,070	3,80,931
	Coal procured (MT)**	**30,892**	**31,208**	**25,398**	**16,909**	**1,04.407**

Plant	Items	Year				Total
		2014-15	2015-16	2016-17	2017-18	
1	2	3	4	5	6	7
Star Cement Meghalaya Limited	Clinker produced* (MMT)	15,49,349	16,29,025	15,79,345	15,41,945	62,99,664
	Coal required (MT) @ 10%	1,54,935	1,62,903	1,57,935	1,54,195	6,29,966
	Coal required (MT) @ 15 %	2,32,402	2,44,354	2,36,902	2,31,292	9,44,950
	Coal Required (MT) 20 %	3,09,870	3,25,805	3,15,869	3,08,389	12,59,933
	Coal procured** (MT)	149156	98,038	60,998	40,773	3,48,965
Meghalaya Power Limited	Power Produced (Million kwh)	167.923	183.110	201.624	190.10	742.761
	Coal required in (MT) @ 0.50 kg/unit	83,962	91,557	1,00,812	95,050	3,71,381
	Coal required (MT) @ 0.72 kg/unit	1,20,905	1,31,842	1,45,169	1,36,872	5,34,788
	Coal procured** (MT)	41,484	58,281	52,536	23,749	1,76,050

*: As per Annual Reports available in the Public Domain

**: As per the information given in CPCB Report.

MT: Metric Tonne.

From the above Table it appears that the quantity of coal reported to be procured by these plants during each of the afore-mentioned years (2014-15 to 2017-18) is grossly insufficient to produce the quantity of clinker and thermal power as reported in their Annual Reports. The committee has to ascertain the source of coal to meet the gap which ranges from 5,62,391 MT (at the unit rate of 10 % for clinker production and 0.50 kg/kwh for power production) to 15,46,230 MT (at the unit rate of 20 % for clinker production and 0.72 kg/kwh for power production) for these four years. In fact, the Star Cement Limited at page 12 of its Annual Report for 2017-18 has stated that coal is accessed from 10-12 kilometres. During 2017-18, no legal coal mine was available within 10-12 kilometres from its clinker manufacturing plants located at Lumshnong village in East Jaintia Hill district.

The Committee will make its observation finally on the next sitting as the cement plants and power plants have been given time till 14.08.2019 to furnish the required information and documents.

17. The next Sitting of the committee will be held on 14.08.2019 at 10.00 AM in the Conference Room, O/o Principal Chief Conservator of Forests & HoFF, Meghalaya, Shillong.

The meeting ended with a vote of thanks from the Chair.

(Justice Brojendra P. Katakey)
Chairman

GOVERNMENT OF MEGHALAYA
DEPARTMENT OF FORESTS AND EVIRONMENT
OFFICE OF
THE PRINCIPAL CHIEF CONSERVATOR OF FORESTS
MEGHALAYA
&
HEAD OF FORESTS FORCE

No. MGF.39/87/NGT(C)/VOL.VIII/10,374-389

Dated : Shillong, the 5th August, 2019

From : Shri H.C. Chaudhary, IFS
Addl. Principal Chief Conservator of Forests
(Planning, Development & Legal Matters)
Government of Meghalaya, Shillong.

To :

1. The Managing Director
Dalmia Bharat Cements Limited
(formerly known as Adhunik Cements Limited)
Thangskai, East Jaintia Hills District, Meghalaya
(Email : Pradhan.Bhabagrahi@dalmiabharat.com)

2. The Managing Director
Amrit Cements Limited
Umlaoer Village, Elaka Rymbai, East Jaintia Hills
District, Meghalaya
(Email: sriagarwal@yahoo.co.in)

3. The Managing Director
Goldstone Cements Limited
Village Musiang Lamare (Old) East Jaintia Hills District,
Meghalaya.

4. The Managing Director
Green Valley Industries Limited
Village- Nongsning, P.O. Chiehruphi
East Jaintia Hills District, Meghalaya

5. The Managing Director
Hills Cement Company Limited
Village Mynkree, East Jaintia Hills District, Meghalaya

6. The Managing Director
JUD Cements Limited
Wahiajer (Narpuh), East Jaintia Hills District, Meghalaya

7. The Managing Director
Meghalaya Cements Limited
Lumshnong, Shillong - Agartala - Sabrum Road, Thangskai,
East Jaintia Hills District, Meghalaya

8. The Managing Director
Star Cement Limited
Lurnshnong, East jaintia Hills District, Meghalaya
(Email: lumshnong@starcement.co.in)

9. The Managing Director
Star Cement Meghalaya Limited
Lumshnong, East jaintia Hills District, Meghalaya
(Email: lumshn ong@starcement.co.in)

10. The Managing Director
Virgo Cements Limited
Damas, East Garo Hills District, Meghalaya

11. The Managing Director
CMJ Breweries Lirnited
Ferndale Complex, CMJ fiouse, Block III,
Keating Road, Shillong, Meghalaya 7 9300L,

12. The Managing Director
Maithan Alloys Limited
Export Promotion Industrial Park (EPIP), Byrnihat,
Ri-Bhoi District, Meghaiaya 783 101

13. The Managing Director
Sree Sakambari Ferro Alloys Pvt.. Ltd.
Village Riwiang, Branch Post Office Sienduli
West Khasi Hills District, Meghalaya 793119

14. The Managing Director/ Chief Executive Officer
Shyam Century Ferrous Limited
Export Promotion industrial Park [EPIP), Raj Bagan, Byrnihat,
Ri-Bhoi District, Meghalaya 793101.

15. The Managing Director
Meghalaya Power Limited
Lumshnong, East Jaintia Hills District, Meghalaya.

Sub : Request to attend a Sitting of a Committee constituted by the Hon'ble National Green Tribunal (NGT) under Chairmanship of Hon'ble Mr. Justice B.P. Katakey, Former Judge, Guwahati High Court on 14, August 2019.

Sir/Madam,

With reference to above-mentioned subject, it is stated that the Hon'ble National Green Tribunal (NGT), Principal Bench at New Delhi by order dated 31st August, 2018 in the O.A. No.110 (THC)/2012 in the matter of Threat to Life Arising Out of Coal Mining in South Garo Hills Distrit vs. State of Meghalaya & Ors. and other connected matters, constituted a Committee headed by Hon'ble Justice B. P. Katakey, Former Judge, Guwahati High Court to take stock of all actions taken so far for restoration of environment and rehabilitation of victims of coal mining in this State and to prepare time bound action plan to deal with the above issue and ensure its implementation.

The said Committee in the second day of its sixteenth sitting held at Shillong on 23.07.2019 desired that you may depute a duly authorized representative(s) to remain present before the Committee in its

seventeenth Sitting to be held on 14.08.2019 at 10.00 AM onward in Conference Hall in office of the Principal Chief Conservator of Forests & Head of Forest Force, Sylvan House, Lower Lachumiedre, Shillong 793001 and produce before the Committee information and documents as indicated in the records of the minutes of the second day of the sixteenth sitting held at Shillong on 23.07.2019. A copy of the said minutes is enclosed herewith.

This is for your information and necessary action.

Yours faithfully,

sd/- 05.08.2019
(H.C. Chaudhary, IFS)
Addl. Principal Chief Conservator of Forests
(Planning, Development and Legal Matters)
(Email : harishcc@yahoo.com)

Encl.: As above

Memo No. MFG.39/87/NGT(C)/Vol.VIII/

Dated : Shillong, the August 2019

Copy to:

1. The Principal Secretary to the Government of Meghalaya, Forests and Environment Department, Shillong for information.

sd/-
Addl. Principal Chief Conservator of Forests
(Planning, Development and Legal Matters)

sd/-
TRUE COPY

GOVERNMENT OF MEGHALAYA
DEPARTMENT OF FORESTS AND ENVIRONMENT

OFFICE OF
THE PRINCIPAL CHIEF CONSERVATOR OF FORESTS : MEGHALAYA
& HEAD OF FOREST FORCE

No. MFG.39/87/NGT (C)/ Vol.-VIII/ 11,256 -329 Dated Shillong, the 20th August,2019

From: **Shri H. C. Chaudhary, IFS**
Addl. Principal Chief Conservator of Forests (Planning, Development and Legal Matters), Government of Meghalaya, Shillong

To:

1. **Prof. Ashok K. Singh**
   Indian School of Mines, IIT –ISM, Dhanbad
2. **Dr. Shantanu Kumar Dutta**
   Addl. Director, Central Pollution Control, Regional Directorate Shillong
   Nongthymmai, Shillong Meghalaya 793014
3. **Professor O.P. Singh**
   Department of Environmental Studies,
   North Eastern Hill University, Shillong 793002
4. **The Addl. Chief Secretary to the Government of Meghalaya**
   Home (Police) Department, Shillong
5. **The Director General of Police**
   Government of Meghalaya, Shillong
6. **The Principal Secretary to the Government of Meghalaya**
   Public Health Engineering Department, Shillong
7. **The Chief Executive Officer**
   Meghalaya Basin Development Authority, Shillong
8. **The Commissioner and Secretary to the Government of Meghalaya**
   Transport Department, Shillong
9. **The Commissioner and Secretary to the Government of Meghalaya**
   Mining and Geology Department, Shillong
10. **The Secretary to the Government of Meghalaya**
    Health Department, Shillong
11. **The Chairman**
    Meghalaya State Pollution Control Board
    Arden, Lumpyngad, Shillong Meghalaya 793014
12. **The Addl. Director General of Forests (Central)**
    North Eastern Regional Office
    Ministry of Environment, Forest and Climate Change, Government of India
    Law-U-Sib, Lumbatngen, Near M.T.C. Workshop, Shillong 793021
13. **The Addl. Director General of police (L&O/TAP/SB/Border)**
    Police Headquarters, Government of Meghalaya, Shillong

14. **The Director**
North Eastern Space Applications Centre (NESAC)
Department of Space, Government of India
Umiam, District- Ri-Bhoi, Meghalaya

15. **The Regional Director**
Central Pollution Control, Regional Directorate Shillong
Nongthymmai, Shillong, Meghalaya 793014

16. **The Principal Chief Conservator of Forests (CC, R & T)**
Government of Meghalaya, Shillong

17. **Addl. Principal Chief Conservator of Forests (SF&E)**
Meghalaya, Shillong

18. **The Chief Executive Officer**
Meghalaya State CAMPA, Shillong

19. **Mr. K.A. Khieya, IRS**
Commissioner of Custom (Preventive)
North Eastern Region, Shillong

20. **Mr. I.R. Khrakongor, IRS**
Deputy Commissioner,
O/o Commissioner of Custom (Preventive)
North Eastern Region, Shillong

21. **Mr. Manjunatha C, IFS**
Secretary to the Government of Meghalaya,
Mining & Geology Department, Shillong

22. **Smti P. L. Lawai, MCS**
Joint Secretary to the Government of Meghalaya,
Mining & Geology Department

23. **Shri. N. Bhattacharjee,**
Chairman
State level Expert Appraisal Committee (SEAC), Meghalaya

24. **The Director**
Directorate of Mineral Resources, Government of Meghalaya
Risa Colony, Malki, Shillong, Meghalaya 793014

25. **The Director**
Directorate of Health Services (MI), Government of Meghalaya, Shillong

26. **The Director**
Directorate of Employment and Craftsman Training, Government of Meghalaya

27. **The Chief Engineer**
Public Health Engineering Department, Government of Meghalaya

Sylvan House, Lower Lachumiere
Shillong 793001

Phone: 91 364 2220414
Fax: 91 364 2504068

28. **Mr. J.H. Nengnong**
Member Secretary
Meghalaya State Pollution Control Board, Shillong

29. **Shri P.Ch. Marak,**
Mining Engineer,
Directorate of Mineral Resources,
Government of Meghalaya, Shillong

30. **Shri M. Somorjit Singh, Scientist**
North Eastern Space Application Centre
Umiam, District- Ri-Bhoi, Meghalaya.

31. **Dr. H. Tynsong, Scientist D**
North Eastern Regional Office
Ministry of Environment, Forest and Climate Change, Government of India
Law-U-Sib, Lumbatngenm, Near M.T.C. Workshop, Shillong 793021

32. **Smt. I. Mawlong, MCS**
Joint Secretray to the Government of Meghalaya
Revenue and Disaster management Department

33. **Shri D. Sangma**
Joint Secretary to the Government of Meghalaya
Transport Department

34. **Shri P.M. Sangma**
Deputy Commissioner Transport
Government of Meghalaya

35. **Smt. R. Kynjing**
Executive Engineer, Rural Water Supply Division, Jowai
Public Health Engineering Department, Jowai

36. **Shri K.L. Nonglait**
Deputy Conservator of forests (CC, R &T)
Government of Meghalaya

37. **Dr. G. Ch. Mondal**
Principal Scientist, Council of Scientific and Industrial Research- Central Institute of Mining and Fuel Research (CSIR-CIMFR), Dhanbad, Jharkhand

38. **Dr. C. Sawanliana**
Sr. Principal Scientist, Council of Scientific and Industrial Research- Central Institute of Mining and Fuel Research (CSIR-CIMFR), Dhanbad, Jharkhand

39. **Dr. A. Kr. Singh**
Principal Scientist, Council of Scientific and Industrial Research- Central Institute of Mining and Fuel Research (CSIR-CIMFR), Dhanbad, Jharkhand

39. **Dr. M. Prasad Roy**
Principal Scientist, Council of Scientific and Industrial Research- Central Institute of Mining and Fuel Research (CSIR-CIMFR), Dhanbad, Jharkhand

40. **Mr. G. S. Sah,**
Assistant General Manager
Meghalaya Mineral Development Corporation Ltd, Shillong

41. **Mr. E. Kharmawphlang**
Directorate of Mineral Resources
Government of Meghalaya

42. **Mr. P. Lyngdoh,** Junior Engineer
Public Health Engineering, Rural Water Supply, Jowai

43. **The Managing Director**
Adhunik Cements Limited
Thangskai, East Jaintia Hills District, Meghalaya
(Email: Pradhan.Bhabagrahi@dalmiabharat.com)

44. **The Managing Director**
Amrit Cements Limited
Umlaoer Village, Elaka Rymbai, East Jaintia Hills District, Meghalaya
(Email: sriagarwal@yahoo.co.in)

45. **The Managing Director**
Goldstone Cements Limited
Village Musiang Lamare (Old) East Jaintia Hills District, Meghalaya

46. **The Managing Director**
Green Valley Industries Limited
Village- Nongsning, P.O. Chiehruphi
East Jaintia Hills District, Meghalaya

47. **The Managing Director**
Hills Cement Company Limited
Village Mynkree, East Jaintia Hills District, Meghalaya

48. **The Managing Director**
JUD Cements Limited
Wahiajer (Narpuh), East Jaintia Hills District, Meghalaya

49. **The Managing Director**
Mawmluh Cherra Cements Limited
Taxation Building, Near Raj Bhawan,
Shillong - 793001, Meghalaya

50. **The Managing Director**
Meghalaya Cements Limited
Lumshnong, Shillong - Agartala - Sabrum Road, Thangskai,
East Jaintia Hills District, Meghalaya

51. **The Managing Director**
Star Cement Limited
Lumshnong, East Jaintia Hills District, Meghalaya
(Email: lumshnong@starcement.co.in)

52. **The Managing Director**
Star Cement Meghalaya Limited
Lumshnong, East Jaintia Hills District, Meghalaya
(Email: lumshnong@starcement.co.in)

53. **The Managing Director**
Virgo Cements Limited
Damas, East Garo Hills District, Meghalaya

54. **The Managing Director**
CMJ Breweries Limited
Ferndale Complex, CMJ House, Block III,
Keating Road, Shillong, Meghalaya 793001,

55. **The Managing Director**
Maithan Alloys Limited
Export Promotion Industrial Park (EPIP), Byrnihat,
Ri-Bhoi District, Meghalaya 783 101

56. **The Managing Director**
Sree Sakambari Ferro Alloys Pvt. Ltd.
Village Riwiang, Branch Post Office Sienduli
West Khasi Hills District, Meghalaya 793 119

57. **The Managing Director**
Shyam Century Ferrous Limited
Export Promotion Industrial Park (EPIP), Raj Bagan, Byrnihat,
Ri-Bhoi District, Meghalaya 793 101

58. **The Managing Director**
Meghalaya Power Limited
Lumshnong, East Jaintia Hills District, Meghalaya

59. **Mr. R. K. Pareek**
President
Meghalaya Cements Ltd
Email id: rkpareek@topcem.in

60. **Dr. A. Saraf**
Sr. Advocate on Behalf of Star Cement
Email id: drashoksaraf@gmail.com

61. **Smt. N.N. Data**
Advocate on Behalf of Star Cement
Email id: neelamnayan@gmail.com

62. **Mr. P. Purohit**
Vice President
Star Cement Ltd
Email id: pradeep@starcement.co.in

63. **Mr. A.B. Rajan**
Hill Cement Co. Ltd/
Email id: hodhr@hccl.in, abrajan.08@gmail.com

64. **Ms. P. Bora,**
Legal Head
Dalmia Bharat Cement Ltd
Email id: bora.purbali@dalmiacement.com

65. **Mr. A. Kejriwal**
Meghalaya Cement Limited
Email id: akejriwal@topcem.in

66. **Mr. G.S. Sodhi**
Gold Stone Cements Ltd.
Email id: akejriwal@topcem.in

67. **Mr. M. P. Sharma**
Manager Commercial & Liaison
Amrit Cement Ltd
Email id: mpsharma@amrit.co.in

68. **Mr. R. C. Tripathi**
Amrit Cement Ltd
Email id: rctripathi@amritcement.in

69. **Mr. Y Sharma,**
JUD Cements Ltd
Email id: yubaraj.sharma1971@gmail.com,
yubaraj@bestcement.co.in

70. **Mr. P. Kr. Jothi**
Green Valley Industries Ltd.
Email id: pawan.jothi@greenvalley.com

71. **Mr. A. K. Verma**
Authorized Sp. Person
M/s Shree Shakambari Ferro Alloys Pvt Ltd
Email id: montexferro@gmail.com

72. **Mr. S. Choudhury**
Maithan Alloys Ltd
Email id: santu_5c@yahoo.com

73. **Mr. V. Agarwal**
Sr. Manager (Accounts)
Maithan Alloys Ltd
Email id: vinod.agarwal@maithanalloys.com

Sub: Record of Minutes of Proceedings of Seventeenth Sitting of the Committee constituted by the Hon'ble National Green Tribunal (NGT) under Chairmanship of Hon'ble Mr. Justice B.P. Katakey, Former Judge, Guwahati High Court held at Shillong on 14th August, 2019.

Sir/Madam,

With reference to above-mentioned subject it is stated that a copy of the record of minutes of proceedings of Seventeenth Sitting of the Committee constituted by the Hon'ble National Green Tribunal (NGT) under Chairmanship of Hon'ble Mr. Justice B.P. Katakey, Former Judge, Guwahati High Court held on 14th August, 2019 at 10.00 AM onwards in Conference Hall at Office of the Principal Chief Conservator of Forests & Head of Forest Force, Sylvan House, Lower Lachumiere, Shillong is enclosed herewith for your information and necessary actions as indicated therein.

This is for favour of your kind information and necessary action.

Yours faithfully,

Encl.: As stated above.

20/08/2019

(H C Chaudhary, IFS)
Addl. Principal Chief Conservator of Forests (Planning, Development and Legal Matters)
(e-mail id- harishcc@yahoo.com)

Memo No. MFG.39/87/NGT (C)/ Vol.-VIII/ Dated Shillong, the August, 2019

Copy to:

1. The Principal Secretary to the Government of Meghalaya, Forests and Environment Department, Shillong along with a copy of the said minutes for favour of his information.

Addl. Principal Chief Conservator of Forests
(Planning, Development and Legal Matters)

Sylvan House, Lower Lachumiere
Shillong 793001

Phone: 91 364 2220414
Fax: 91 364 2504068

QUORUM

HON'BLE MR. JUSTICE BROJENDRA PRASAD KATAKEY,
FORMER JUDGE, GAUHATI HIGH COURT, GUWAHATI

PROF. ASHOK K. SINGH, MEMBER
REPRESENTATIVE FROM INDIAN SCHOOL OF MINES, DHANBAD
IIT (ISM), DHANBAD (826004)
(Email id: singhashok0707@gmail.com)

DR. SHANTANU KUMAR DUTTA, ADDITIONAL DIRECTOR
REPRESENTATIVE OF CENTRAL POLLUTION CONTROL BOARD
(Email id: shantanucpcb@gmail.com)

IN THE MATTER OF

Threat to Life Arising Out of Coal Mining in South Garo Hills District

-Vs-

The State of Meghalaya & Ors.
And other connected matters

PRESENT

: **Prof. O. P. Singh,**
Department of Environmental Studies,
North Eastern Hill University
Email id: opsinghnehu@gmail.com

: **Mr. C. P. Marak, IFS,**
Principal Secretary, Government of Meghalaya,
Forest & Environment Department,
& Principal Chief Conservator of Forests & HoFF & Chairman, Meghalaya State Pollution Control Board
Government of Meghalaya
Email id: cpmarak@gmail.com, pccfmegh@gmail.com, megspcb@rediffmail.com

: **Mr. T. Dkhar, IAS**
Commissioner & Secretary, Government of Meghalaya
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PROCEEDING NO. 17

RECORD OF THE MINUTES OF SEVENTEENTH SITTING OF THE COMMITTEE CONSTITUTED BY THE HON'BLE NATIONAL GREEN TRIBUNAL UNDER THE CHAIRMANSHIP OF HON'BLE MR. JUSTICE B. P. KATAKEY, FORMER JUDGE, GAUHATI HIGH COURT HELD ON 14th AUGUST, 2019 AT 10.00 A.M IN THE CONFERENCE HALL, O/O PRINCIPAL CHIEF CONSERVATOR OF FORESTS & HOFF, SYLVAN HOUSE, SHILLONG, MEGHALAYA.

At the outset, Mr. C. P. Marak, IFS, Principal Secretary to the Government of Meghalaya, Forest & Environment Department who is also holding charge of the posts of the Principal Chief Conservator of Forests & HoFF, Meghalaya and the Chairman, Meghalaya State Pollution Control

Board welcomed the Hon'ble Chairman & Members of the Committee, Special Invitees, Senior Officials of the State Government, Representatives of the Cement & Thermal Power Plants and other officers present in the meeting..

AGENDA ITEMS FOR DISCUSSION

1. Review of actions taken to comply with directions issued by the Committee in its First Special Sitting held on 12.07.2019.
2. Review of actions taken to comply with directions issued by the Committee in its Sixteenth Sitting held on 22.07.2019 and 23.07.2019.
3. Presentation by scientists from the Council of Scientific and Industrial Research – Central Institute of Mining and Fuel Research (CSIR – CIMFR), Dhanbad on progress made in studies assigned to CSIR-CIMFR on development of protocols for treatment of acid mine drain originating from coal mines and closure of abandoned rat hole coal mines by controlled blasting.
4. Consideration of two similar representations dated 12.07.2019 and dated 11.07.2019 from Mr. Marthon Sangma, Hon'ble Member Legislative Assembly and Mr. Nizamuddin R. Marak respectively regarding use of rack loading infrastructure available at Mendipathar Railway Station for evacuation of coal allowed to be transported by the Hon'ble Supreme Court.
5. Consideration of a representation dated Nil from Mr. Rakbirthson D. Sangma regarding estimate of actual quantity of coal lying in the State of Meghalaya for auctioning in terms of the Hon'ble Supreme Court's final Order and Judgement dated 03.07.2019.
6. Consideration of a proposal to involve Eco – Task Force in bio – restoration of areas affected by coal mining in Meghalaya.
7. Any other matter (s) to be raised with permission of the Chair

AGENDA ITEM NO. 1

1. Mr. T. Dkhar, IAS, Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department states that information/documents sought by the Committee in its First Special Sitting held at Shillong on 12.07.2019 are still being compiled. The same will be submitted to the Committee within a week.

The Committee directs the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department that all the information/documents sought by the Committtee from the Mining and Geology Department in the First Special Sitting held on 12.07.2017 including the video records of all the coal depots where the coal to be handed over to the Coal India Limited is presently lying shall positively be provided to the Committee within one week. As directed by the Committee in the said Special Sitting the videos of the coal depots shall be recorded by joint teams, consisting of representatives from the Mining and Geology Department, Meghalaya State Pollution Control Board and the Coal India Limited.

2. Mr. D. Sangma, MCS, Joint Secretary to the Government of Meghalaya, Transport Department states that an updated Statement in the format provided by the Committee in its First Special Sitting held at Shillong on 12.07.2019 containing details of all those weighbridges which will be available for weighment of coal to be auctioned by the Coal India Limited in compliance of the Hon'ble Supreme Court's Judgment dated 03.07.2019 in Civil Appeal No. 10720 of 2018 along with the geo-coordinates (latitude and longitude) of each of these weighbridges is being prepared. The same will be provided to the Committee within one week.

The Committee directs the Commissioner and Secretary to the Government of Meghalaya, Transport Department that the afore-mentioned information shall positively be provided to the Committee within one week.

3. Mr. H. Nongpluh, IPS, Addl. Director General of Police (L &O/ TAP/ SB/Borders), Government of Meghalaya states that in compliance of the direction issued by the Committee in the First Special Sitting held on 12.07.2019, the Director General of Police, Meghalaya held a meeting with officials of the Mining and Geology Department and the North Eastern Coalfields, Coal India Limited to prepare an Action Plan to ensure that no freshly mined coal is mixed with the assessed coal available at the existing identified depot(s). The Action Plan will be finalised after the Policy for handing over of the coal available at such depots to the Coal India Limited for disposal through e-auction is finalised. The Committee notes the same.

4. The Committee notes that details of the complaints under relevant Section(s) of the Water (Prevention and Control) Act, 1974 and/or the Air (Prevention and Control of Pollution) Act, 1981 against the persons involved in illegal mining, storage and transportation of coal in Meghalaya already filed or proposed to be filed before the concerned competent Courts of Laws is still awaited from the North Eastern Regional Directorate, Central Pollution

Control Board (CPCB). The Committtee therefore, directs the Regional Director, North Eastern Regional Directorate, CPCB to positively provide the said details to the Committee within fifteen days.

5. Mr. Z. Changsan, Regional Director, North Eastern Regional Directorate, CPCB states that decision of the competent authority in the CPCB on advise of this Committee to make available the entire amount of Rs. 100 Crore placed at disposal of the CPCB from amounts available in the Meghalaya Environment Protection and Restoration Fund (MEPRF) in compliance of directions issued by the Hon'ble Supreme Court in para 179 of the Judgment dated 03.07.2019 in the Civil Appeal No. 10720 of 2018 in the matter of State of Meghalaya *versus* All Dimasa Student Union, Dima-Hasao District Committee and Ors. and other connected matters for implementation of the Action Plan prepared by the Committtee for restoration of environment in areas affected by illegal rat hole coal mining in the State to ensure that the amounts available for restoration of Environment in Meghalaya is utilised in a holistic and integrated manner, is still awaited.

The Committee directs Mr. Z. Changsan to obtain a decision of the competent Authority in the CPCB on the above and communicate the same to the Committee within fifteen days.

The Committee further reiterates that in case the aforesaid suggestion of the Committee is not acceptable to the CPCB, the CPCB shall prepare a detailed Action Plan for utilisation of the afore-said amount of Rs. 100 crore and submit the same to the Committee within one month. The Action Plan shall among other contain full details of activities proposed to be undertaken, estimated cost and the agencies responsible for execution and monitoring of each of these activities.

6. The Committee notes that the Addl. Director General (Central), North Eastern Regional Office, Ministry of Environment, Forest and Climate Change (MoEFCC), Government of India (GoI) in a letter dated 08.08.2019 addressed to the Addl. Principal Chief Conservator of Forests (Planning, Development and Legal Matters), Government of Meghalaya has stated that the list of miners, coal dealers/transporters submitted by the Directorate of Mineral Resources, Shillong have been sent to the MoEF&CC, New Delhi to advise the Regional Office, Shillong on the actions to be taken against these persons. He further states that decision of the MoEF&CC, New Delhi is yet to be received by the Regional Office. The Committee takes a copy of the said communication on record.

The Committtee directs the Addl. Director General (Central), North Eastern Regional Office, MoEFCC, GoI to pursue and obtain decision of the concerned competent authority in the MoEFCC, GoI on the above and intimate the same to the Committee within fifteen days.

AGENDA ITEM NO. 2

7. Mr. Z. Changsan, Regional Director, North Eastern Regional Directorate, CPCB states that in compliance of a direction issued by the Hon'ble Supreme Court in para 179 of the Judgment dated 03.07.2019 in the Civil Appeal No. 10720 of 2018 in the matter of State of Meghalaya *versus* All Dimasa Student Union, Dima-Hasao District Committee and Ors. and other connected matters an amount of Rs. 100 Crores has been transferred to the CPCB from the MEPRF. He further states that the said amount has been deposited in a separate account opened by the headquarters of the CPCB at Delhi. The Committee notes the same.

The Committee also notes that the Hon'ble Supreme Court in the said Judgment dated 03.07.2019 has directed that the said amount of Rs. 100 crore shall be utilised only for restoration of the environment in the State of Meghalaya. The Committee therefore is of the view that it may be desirable to transfer the said amount in a separate bank account to be opened in any Nationalised Bank at Shillong.

The Committee, keeping in view the above, advises the CPCB to transfer the said amount in a separate bank account to be opened in any Nationalised Bank at Shillong. The Committee also advises the CPCB to invest the surplus amount which is not likely to be utilised in near future in fixed deposit(s) in Nationalised Bank(s) who offers highest rates of interest.

8. Mr. T. Dkhar, IAS, Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department states that report on a visit undertaken in 2008 by a High Level Delegation headed by the then Deputy Chief Minister to West Virginia, USA for search of appropriate coal mining technology for the State of Meghalaya is presently being examined by the State Government. An appropriate decision on the said Report will be taken by the Government shortly.

The Committee directs the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department to expedite decision on the said Report and communicate the same to the Committee within fifteen days.

The Committee after consultation with the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department directs that to have first-hand

experience of the said technology and to assess feasibility of its adoption in the State, a delegation consisting of the Commissioner and Secretary and/or Secretary to the Government of Meghalaya, Mining and Geology Department; one member of the Committee (*viz.* Dr. Shantanu Kr. Dutta) and Mr. N. Bhattacharjee, Chairman, State Level Expert Appraisal Committee may on 22nd and 23rd August, 2019 visit any of the mines in India where Highwall Mining Technology is presently being deployed and submit a report to the Committee immediately thereafter.

9. Mr. K. A. Khieya, Commissioner Custom (Preventive), Office of the Commissioner of Customs, Shillong states that month-wise details (*viz.* name & full address) of the exporter for each consignment of the coal originated from the Meghalaya allowed to be exported to the Bangladesh from each of the seven Land Custom Stations in Meghalaya since the ban on rat hole coal mining in Meghalaya was imposed by the Hon'ble NGT in April, 2014, as sought by the Committee in the first day of its Sixteenth Sitting held on 22.07.2019, is still being compiled. He therefore requested the Committee to provide atleast one month additional time to place the said information before the Committtee. The Committee accepts the said request and directs Mr. K.A. Khieya to submit the said information to the Committee within one month positively. The Committee further directs that the information in respect of Gasuapara Land Custom Station for the month of May 2019 along with a copy of supporting documents shall positively be provided to the Committee within seven days.

10. Mr. T. Dkhar, IAS, Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department states that month-wise details (*viz.* name & full address) of the exporter for each consignment of the coal originated from the Meghalaya allowed to be exported to the Bangladesh from each of the seven Land Custom Stations in Meghalaya since the ban on rat hole coal mining in Meghalaya was imposed by the Hon'ble NGT in April, 2014, as sought by the Committee in the first day of its Sixteenth Sitting held on 22.07.2019, is still being compiled. He therefore requested the Committee to provide atleast one month additional time to place the said information before the Committtee. The Committee accepts the said request and directs the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department to submit the said information to the Committee within one month positively. The Committee further directs that the information in respect of Gasuapara Land Custom Station for the month of May 2019 along with a copy of supporting documents shall positively be provided to the Committee within seven days.

11. Mr. T. Dkhar, IAS, Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department states that an amount of Rs. 16,50,000/- has already been sanctioned on 01.08.2019 for payment of *ex-gratia* @ Rs. 1,00,000 to the next of kin of each of 14 (fourteen) coal mine workers who died while working in an illegal coal mine in South Garo Hills District in 2012 and @ Rs. 50,000 to 5 (five) coal mine workers who were injured in the said accident. He further states that said amount will be disbursed to the concerned beneficiary once they approach the Deputy Commissioner, South Garo Hills District along with requisite documents duly verified by the concerned competent authority. The Deputy Commissioner, South Garo Hills District by a WT Message dated 19.07.2019 has already requested the Deputy Commissioners of all concerned districts and Officer in-charge of the concerned Police Stations in Assam having jurisdiction over the last known place of residence of these beneficiaries to inform the beneficiaries to approach him along with duly verified documents to receive the compensation.

The Committee directs the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department to expedite disbursement of the aforesaid compensation to the concerned beneficiaries and submit a report to the Committee within one month.

12. Mr. T. Dkhar, IAS, Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department states that in response to a notice inviting applications for payment of *ex-gratia* published in local Dailies in compliance of a direction issued by this Committee, he received 11 (eleven) claims. These claims have been forwarded to Deputy Commissioners of the concerned districts (*viz.* East Jaintia Hills and South Garo Hills Districts) for verification. Report from Deputy Commissioners of both these districts is still awaited.

The Committee directs the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department to expedite verification of these claims and disbursement of *ex-gratia* to the genuine/eligible claimants and submit a report to the Committee within one month.

13. Mr. T. Dkhar, IAS, Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department states that an order has already been placed by the Deputy Commissioner, East Jaintia Hills District to purchase six vehicles, each mounted with a water tanker, from an amount of Rs. 96.97 lakh released in his favour from the MEPRF, as has been approved by the Hon'ble National Green Tribunal (NGT) by its order dated 11.04.2019. So far two such vehicles have already been delivered. Smti. R. Kynjing,

Executive Engineer, Rural Water Supply Division, Jowai states that so far these vehicles have not been used for supply of potable water to villages affected by acid mine drain.

The Committee directs the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department to expedite purchase and use of these vehicles, obtain from the Deputy Commissioner, East Jaintia Hills District a Utilisation Certificate (UC) for the said amount along with a report on use of these vehicles and provide a copy thereof to the Committee within fifteen days.

14. Mr. T. Dkhar, IAS, Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department states that the Government has taken up steps to introduce new transportation challans with security features lime watermark, hologram and QR code to prevent misuse of challans.

The Committee notes that in compliance of directions issued by the Hon'ble NGT by Order dated 11.04.2019, the Committee in its twelfth Sitting held on 25.04.2019 issued several directions to ensure detection and prevention of illegal mining and transportation of the coal in Meghalaya. The Committee further notes that keeping in view that majority of these directions recorded in para (5) of the Record of Minutes of the said Sitting have not been implemented so far, the Committee in its sixteenth sitting held on 22.07.2019 had directed the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department to submit a report on status of implementation of each of these directions in this Sitting. The said report is still awaited.

The Committee therefore directs the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department to expedite implementation of each of these directions and submit a report on status of implementation of each of these directions to the Committee within fifteen days positively.

15. Mr. T. Dkhar, IAS, Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department states that an order for supply and installation of Digital Display Boards at Headquarters of all the coal mining affected districts and sub-divisions in the State has been issued. Installation of these Boards is likely to be completed on 15.09.2019.

The Committee directs the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department to complete installation and display thereon the quality of ten worst polluted rivers and streams, of these Boards at headquarters of all coal mining affected districts and sub-divisions in State, at the earliest and to submit a report to the Committee within one month.

16. The Director of Mineral Resources, Government of Meghalaya states that contrary to what has been reported in records of minutes of proceedings of first day of Sixteenth Sitting of the Committee held at Shillong on 22.07.2019, out of the total ten (10) bore holes required for preparation of a Geological Report and Feasibility Report for 1 sq. km. area in Khliehriat-Sutnga area in East Jaintia Hills District, so far drilling of four (4) bore holes has only been initiated. Out of these, drilling of three (3) bore holes had to be abandoned mid-way due to jamming of drilling bits. Drilling of one bore hole, which has been completed, did not detect any coal seam. He further states that services of Mineral Exploration Corporation Limited (MeCL) are being availed to undertake drilling of requisite number of bore holes in the said area.

The Committee notes with concern the long delay in drilling of requisite number of bore-holes in the said area and directs the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department to expedite drilling of bore-holes and preparation of Geological Report, Feasibility Report and Environment Report for the said area. A report on updated current status of preparation of these Reports along with a definite timeframe for completion thereof, shall be intimated to the Committtee within fifteen days.

17. Prof. O.P. Singh, Department of Environmental Studies, North Eastern Hill University (NEHU) places before the Committee a status report of a project on neutralization of acid mine drain (AMD) contaminated water of some selected streams in coal mining areas of Meghalaya by constructing open limestone channel (OLC) using locally available limestone and intermittent wetlands with local aquatic plants, being undertaken in East Jaintia Hills district under his guidance. The Committee takes the same on record.

18. The Committee in first day of its Sixteenth Sitting held at Shillong on 22.07.2019 requested Prof. O.P. Singh to prepare a detailed protocol and year-wise cost –estimates for neutralization of acid mine drain (AMD) contaminated water of some selected streams in coal mining areas of Meghalaya by constructing open limestone channel (OLC) using locally available limestone and intermittent wetlands with local aquatic plants. It was also requested that the protocol and the cost-estimates may specifically provide for use of limestone with low sulphur content and expenditure to be incurred on periodic rejuvenation of limestone beds. Prof. O.P. Singh states that preparation of the said protocol is presently under progress. The Committee therefore, requests Prof. O.P. Singh to expedite preparation of the said protocol and submit a copy thereof to the Committee within fifteen days.

19. Dr. Manjunatha C., IFS, Secretary to the Government of Meghalaya, Forests and Environment Department states that decision on a proposal submitted by the Principal Chief Conservator of Forests & HoFF for payment of sitting fee to official members of the Committtee and various experts invited to attend meetings of the Committee is still under consideration of the State Government.

The Committee directs the Principal Secretary to the Government of Meghalaya, Forests and Environment Department to expedite decision on the said proposal and intimate the same to the Committee within one week.

20. Dr. Manjunatha C., IFS, Secretary to the Government of Meghalaya, Forests and Environment Department states that a proposal submitted by the Principal Chief Conservator of Forests & HoFF to enhance the rates of monthly honorarium payable to the Chairman of this Committee has been forwarded to the Mining and Geology Department for appropriate decision.

The Committee directs the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department to expedite decision on the said proposal and intimate the same to the Committee within one week.

21. The Committee during first day of its Sixteenth Sitting held on 22.07.2019 directed the Chairman, MSPCB to submit details of the regulatory regime presently in force to govern establishment and operation of coal depots in the State along with a proposal to fill gaps, if any, in such regime to ensure prevention and control of generation of acid mine drain (AMD) from such depots. The same is still awaited. The Committee therefore directs the Chairman, MSPCB to provide the above information to the Committee positively within one week.

22. The Committee in first day of its Sixteenth Sitting held on 22.07.2019 noted that establishment and operation of a coal mine in Meghalaya requires prior consent from the MSPCB under Section 25 of Water (Prevention and Control of Pollution) Act, 1974. The Committee also noted that it is an admitted position that all coal mines in the State had been established and operated without obtaining prior consent from the Board. The owners of all these mines are therefore, liable to be punished under Section 44 of the Water (Prevention and Control of Pollution) Act, 1974 for contravention of section 24 of the said Act, without a need to establish before the concerned Court of Law that establishment and operation of such mines have caused pollution of one or more water streams.

Keeping in view the above, the Committee in the said sitting directed the Chairman, MSPCB to initiate necessary penal actions in accordance with all relevant provisions of the Water (Prevention and Control of Pollution) Act, 1974 and all other Environmental Acts, rules and regulation against the persons involved in illegal mining of coal in the State. In response the Member Secretary, in a communication dated 13.08.2019 addressed to the Addl. Principal Chief Conservator of Forests (Planning, Development and Legal Matters), Government of Meghalaya stated that the MSPCB has sought advice of its Standing Legal Counsel on the matter. In response the Standing Legal Counsel gave his opinions as follows:-

(i) That a prior general public notice is necessary to be published in leading local news paper barring all mining operations, mining activities, coal depots, establishments, coal transportation, etc., from carrying out any activity without prior consent from the board. Failing which, legal actions may be followed.

(ii) That the Directorate of Mineral Resources, Forest Department, District Administration, etc., may immediately stop issuing challans, clearance, grating any permission or licence to any mine owner or miner or trader without prior consent from the Board.

(iii) That the Board on being approached for availing consent by the occupier will ensure by visiting the identified site/location/ETPs and will inspect it in the presence of the Stakeholders tested & mapped and further assure that no effluent or pollutant is allowed to leak in to the river or stream or land before granting consent.

(iv) That unless the aforesaid are initiated afresh and complied by all the stakeholders before granting consent, it would be too huge a task to identify any coal miner, or mine owner or trader spread out across the interiors of the State.

The Committee after examination of the matter is of the view that the name and address of the mine owners have already been provided to the MSPCB by the Directorate of Mineral Resources. It is also an admitted position that all coal mines in the State have been established and operated without obtaining prior consent from the Board. The Committee is also of the view that every power conferred on any person or any authority under any statute always cast a duty on such person or authority to exercise such power to achieve the intent and purpose under which such power has been conferred on such person or authority. The MSPCB is thus duty bound to exercise all the Powers conferred on it under relevant sections, including section 44 of the Water (Prevention and Control of

Pollution) Act, 1974 to initiate proceedings against all those persons who have undertaken mining of coal in contravention of the provisions of section 21 of the said Act.

The Committee therefore reiterates its earlier direction to the effect that the MSPCB shall initiate necessary penal actions in accordance with all relevant provisions of the Water (Prevention and Control of Pollution) Act, 1974 and all other environmental Acts, rules and regulation against the persons involved in illegal mining of coal in the State and submit a report to this Committee within one month.

23. The Committee after perusal of certain documents placed before it by the Member-Secretary, MSPCB in first day of its Sixteenth Sitting held at Shillong on 22.07.29019 observed that actions are proposed to be taken by the MSPCB against only a limited number of persons involved in illegal mining, storage and transportation of coal resulting in pollution of rivers, streams and other water bodies in the State. The Committee was of the view that the mining, storage and transportation of about 12 million metric tonnes of coal permitted to be transported by the Hon'ble Supreme Court and the Hon'ble NGT from time to time after ban on illegal rat hole coal mining in the State was imposed by the NGT in April, 2014 could not have been undertaken by these limited number of persons.

The Committee keeping in view the above, in the said Sitting directed the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department to furnish to the MSPCB and to this Committee a district-wise list of all persons involved in mining, storage and transportation of coal permitted to be transported by the Hon'ble Supreme Court and the Hon'ble NGT after the ban on illegal rat-hole coal mining was imposed by the Hon'ble NGT in April 2014. The said list is still awaited.

The Committee therefore, reiterates its direction to the effect that the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department shall positively furnish to the MSPCB and to this Committee within one week a district-wise list of all persons involved in mining, storage and transportation of coal permitted to be transported by the Hon'ble Supreme Court and the Hon'ble NGT after the ban on illegal rat-hole coal mining was imposed by the Hon'ble NGT in April 2014.

24. The Committee keeping in view that use of high sulphur local coal by Thermal Power Plants (TPPs) in the State may cause environmental pollution, in the first day of its Sixteenth Sitting held at Shillong on 22.07.2019 directed the Addl. Director General (Central), North Eastern Regional Office, MoEFCC, GoI to request the MoEFCC, GoI and the

State Environment Impact Assessment Authority (SEIAA), Meghalaya to stipulate an appropriate additional condition in Environment Clearances (ECs) granted to all the TPPs in the State to prohibit use of high sulphur local coal by these TPPs.

Mr. S.K. Agarwal, Addl. Director General of Forests (Central), North Eastern Regional Office, MoEFCC, GoI in a communication dated 08.08.2019 addressed to the Member-Secretary of this Committee stated that the Regional Office vide letters dated 06.08.2019 communicated a copy of the minutes of the said Sitting to the Member -Secretary, Impact Assessment -I (Thermal) Division in the MoEFCC, GoI and the Member -Secretary, SEIAA, Meghalaya with a request to impose an appropriate additional condition in the EC of TPPs operating in the State. The Committee takes a copy of the said letter on record.

It has also been stated in the said letter that the SEIAA, Meghalaya vide letter dated 29.07.2019 has already stipulated an additional condition to the effect that *"the PP shall not use coal in Thermal Power Plant procured from the local source, since illegal activities of coal mining is rampant in the State."* in the Environmental Clearance (EC) to the Meghalaya power Limited

The Committee notes that in case of the Meghalaya Power Limited a condition to the effect *"In case source of fuel supply is changed at a later stage (now proposed on imported coal from Indonesia the project proponent shall intimate the Ministry well in advance along with necessary requisite documents for its concurrence for allowing the change., In such a case the necessity for re-conducting public hearing may be decided by the Ministry in consultation with the Expert Appraisal Committee"* has already been stipulate in the EC to the said TPP. Stipulation of an additional condition in the EC to the said TPP by the SEIAA, Meghalaya by the said letter dated 29.07.2019 will therefore not serve purpose. In fact the Committee in its several previous meetings has directed the North Eastern Regional Office of the MoEFCC, GoI to take necessary actions to stipulate a similar condition in the ECs granted to other TPPs in the State. Instead of doing so, an additional condition in ECs granted to other TPPs, the SEIAA Meghalaya has stipulated an additional condition to EC granted to the Meghalaya Power Limited, which already had a condition to prohibit use of high sulphur local coal.

The Committee therefore, reiterates its earlier direction to the effect that the Addl. Director General of Forests (Central), North Eastern Regional Office, MoEFCC, GoI shall take immediate necessary actions to get an additional condition stipulated in ECs granted to all TPPs in the State to prohibit use of high sulphur local coal by all such TPPs and submit a report to the Committee within one month.

25. Mr. S.K. Agarwal, Addl. Director General of Forests (Central), North Eastern Regional Office, MoEFCC, GoI states that decision of the MoEFCC, GOI on the proceedings initiated against the Meghalaya Power Limited for use of locally sourced coal in violation of a condition stipulated in the EC to the said TPP is still awaited.

The Committee notes with great concern long delay in taking a decision in the matter and reiterates its earlier direction to the effect that the Addl. Director General in-charge North Eastern Regional Office of the MoEFCC, GoI shall ensure that appropriate punitive measure against the said TPP for violation of a condition stipulated in the EC shall be taken at the earliest and submit a report to the Committee within one month.

26. Smt. I. Mawlong, Joint Secretary to the Government of Meghalaya, Revenue and Disaster Management Department states that the State Government after examination of a draft Comprehensive Disaster Management Plan, both **"on-site"** and **"off-site"** received from the Deputy Commissioner, East Jaintia Hills District observed that the same is not up to the mark and needs further improvements. The State Government has therefore, recently requested the Deputy Commissioner, East Jaintia Hills District to submit a revised draft Plan. On receipt, the same will be placed before the State Disaster Management Authority for consideration and approval.

The Committee directs the Commissioner and Secretary to the Government of Meghalaya, Revenue and Disaster Management Department to take all possible measures to prepare an acceptable plan, get the same approved by the competent authority and provide a copy thereof duly approved by the competent authority to this Committee within fifteen days.

27. Mr. T. Dkhar, IAS, Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department states that necessary directions have been issued to the officers in the Mining and Geology Department and the District Administration who have been authorised under Section 22 of the Mines and Minerals (Development and Regulation) Act, 1957 to file complaint against the persons involved in illegal raising and transportation of coal to exercise power vested on them. He further states that till date no enquiry has been initiated by any of these Authorised Officers in the Mining and Geology Department and the District Administration to file complaint before the concerned competent Court of Law for violation of the Mines and Minerals (Development and Regulation) Act, 1957.

The Committee notes the above with great concern and directs the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department to ensure that all such officers exercise powers conferred on them to enquire into and file complaint against the persons involved in illegal raising and transportation of coal in the State. A monthly report on the enquiries initiated and complaints filed by such officers shall be submitted to this Committee every month. First such report shall be submitted to this Committee on or before 10.09.2019.

28. Mr. H. Nongpluh, IPS, Addl. Director General of Police (L &O/ TAP/ SB/Borders), Government of Meghalaya states that in the Nangal Bibra P.S. case No. 10 (03) of 2013, Post-Mortem Report has already been received from the District Medical and Health Officer, Williamnagar. Charge-sheet in the said case, which was pending so far due to non-receipt of the said post-mortem report, will be filed before the concerned Court of Law within one week. The Committee directs the Director General of Police, Meghalaya to submit a report on the same to the Committee within fifteen days.

29. Mr. H. Nongpluh, IPS, Addl. Director General of Police (L &O/ TAP/ SB/Borders), Government of Meghalaya states that in compliance of directions issued by the Committee in the first day of its Sixteenth Sitting held on 22.07.2019, Police Check Posts have already been set up at Dongkiingding in West Khasi Hills District and Nartiang in West Jaintia Hills District to effectively avert illegal transportation of coal by using vulnerable internal routes passing through these areas. The Committee notes the same.

30. The Committee in first day of its Sixteenth Sitting held on 22.07.2019 directed Mr. M.B.K. Reddy, IFS, Chief Executive Officer, the Meghalaya State Compensatory Afforestation Fund Management and Planning Authority (CAMPA) to place before the Committee a plan formulated by the Meghalaya State CAMPA to obtain approval of the competent authorities for execution of various activities from the CAMPA. He was also directed to the effect that details of activities to be undertaken in areas affected by coal mining shall separately be provided to the Committee. The same are still awaited.

The Committee therefore reiterates its earlier direction to the effect that Mr. M.B.K. Reddy, Chief Executive Officer, Meghalaya State CAMPA shall provide a copy of the said Plan to the Committee within one week. Details of activities to be undertaken in areas affected by the coal mining shall also be provided to the Committee separately within one week.

31. Mr. T. Dkhar, IAS, Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department states that the Government of Meghalaya vide Notification dated 13.03.2019 has notified 'Authorised Officers' to seize mineral raised or transported illegally along with the vehicles. He further states that the officers authorised by above notification shall also exercise power conferred under sub-section (5) of section 21 of Mines and Minerals (Development and Regulation) Act, 1957 to recover mineral raised unlawfully from such person or where such mineral has already been disposed to recover price thereof.

He further states that the Chief Secretary, Meghalaya convened a meeting on 07.01.2019 in connection with illegal mining and transportation of coal and a direction was issued to form a joint operation team of police, mining and transport Departments under the supervision of respective Deputy Commissioner/Superintendent of Police to seize coal and machineries/equipment in each mining districts of the State. Deputy Commissioner from time to time to have deputed Magistrate and Executive Magistrate, and police to conduct checking in mines to seize mineral, tools and vehicles used in illegal coal mining. The authorised officers under Section 21 and section 22 of the Mines and Minerals (Development and Regulation) Act, 1957 are enforcing the provisions of the Act.

The Committee directs the Commissioner and Secretary to the Government of Meghalaya to place before the Committee a copy of notification/communication wherein it has been stated that the officers authorised by the notification dated 13.03.2019 shall also exercise power conferred under sub-section (5) of section 21 of Mines and Minerals (Development and Regulation) Act, 1957 to recover mineral raised unlawfully or where such mineral has already been disposed to recover price thereof. The Committee further directs that the district-wise details of minerals or price thereof recovered by such Authorised Officers and the mineral, tools, and vehicles seized by the Joint Operation Teams shall also be placed before the Committee within one month.

32. Mr. T. Dkhar, IAS, Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department states that the State Government has initiated measures to frame Rules under Section 23 C of the Mines and Minerals (Development and Regulation) Act, 1957 for preventing illegal mining, transportation and storage of minerals and for the purposes connected therewith. He further states that these draft rules are yet to be placed before the Cabinet for approval.

The Committee reiterates its earlier direction to the effect that the Commissioner and Secretary to the Government of Meghalaya, Mining & Geology Department shall complete all necessary procedural requirements and notify these rules within one month. A copy of a Gazette Notification containing these rules shall be provided to the Committee within one month.

33. Mr. Z. Changsan, Regional Director, North Eastern Regional Directorate, CPCB states that he has received a communication from the Mining and Geology Department, Government of Meghalaya to the effect that Dr. Manjunatha C., IFS, Secretary to be Government of Meghalaya, Mining and Geology Department has been nominated to be a member of the Sub-Committee to be headed by Dr. Shantanu Kumar Dutta, Addl. Director, North Eastern Regional Directorate of the CPCB to scrutinise the proposal involving use of new technologies for restoration of environment in general and quality of water in particular, in areas affected by coal mining in Meghalaya.

The Committee directs the Principal Secretary to the Government of Meghalaya, Forest & Environment Department; the Chairman, Meghalaya State pollution Control Board and the Addl. Director General of Forests (Central), North Eastern Regional Office of the MoEFCC, GoI to nominate their representative to the said Sub-Committee within one week. The Committee further directs that on receipt of the nomination from all concerned, the Regional Director, North Eastern Regional Directorate, CPCB shall issue a formal notification to constitute the Sub-Committee. The notification shall clearly state the Terms of Reference (ToR) of the Sub-Committee. The representative of the Meghalaya State Pollution Control Board shall be the Member Secretary of the said Sub – Committee who shall from time to time issue notification for holding the meeting of the said Sub – Committee.

The Committee, in partial modification of its earlier directions, directs that recommendation of the Sub-Committee shall be placed before the Committee for its examination and approval.

34. Mr. M. Somorjit Singh, Scientist, North Eastern Space Application Centre (NESAC), Umiam provides a copy of the final draft of a report on a study assigned to NESAC to prepare geospatial inputs for planning and restoration of areas affected by coal mining in East and West Jaintia Hills districts in Meghalaya to the representatives of the CPCB, Meghalaya state Pollution Control Board (MSPCB), Forests and Environment Department and Mining and Geology Department and requests that the comments, if any, on the said report may

be provided to the NESAC within fifteen days, so that the same may be incorporated in the report before the same is finalised.

The Committee directs the Principal Secretary to the Government of Meghalaya, Forests and Environment Department; the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department; the Chairman, MSPCB and the Regional Director, North Eastern Regional Directorate, CPCB to examine the said draft report and communicate their comments, if any, on the report to the NESAC within fifteen days. The Committee also directs the NESAC to finalise the report and provide a copy thereof to the Committee within three weeks, The Committee further directs the NESAC to expedite preparation of similar reports for the remaining coal bearing districts in the State and submit a copy thereof to the Committee within one month.

The Committee also decided that decision of a proposal of the NESAC to undertake similar land-use Land –cover analysis of the areas having coal dumps/depots for the period immediately before the ban on coal mining was imposed by the Hon'ble NGT in April 2014 and once in a year thereafter (*i.e.* 2014, 2015, 2016, 2017 and 2019) at an estimated outlay of Rs. 24, 35, 500/- (rupees twenty four lakh thirty five thousand five hundred) only to ascertain that coal stated to be existing at these dumps/depots was continuously existing at each such dump/depot since ban on rat hole coal mining was imposed by the Hon'ble NGT in April, 2014 will be taken after the receipt of a copy of the draft policy being formulated by the Mining and geology Department, Government of Meghalaya for handing over and transportation of coal permitted to be transported by the Hon'ble Supreme, is received by the Committee.

35. The Committee directs the Commissioner and Secretary to Government of Meghalaya, Mining and Geology Department to submit monthly reports on safety measures including fencing of the abandoned and working coal pits as per the Coal Mines Regulations, 2017 and Mines and Minerals (Development and Regulation) Act, 1957 and all other applicable laws undertaken by the Mining & Geology Department, Government of Meghalaya in association with the Deputy Commissioners of the respective districts to prevent human and animal deaths due to accidental falling in unguarded coal mining pits/shafts. The first such report for the month of August 2019 shall be submitted to the Committee on or before 10.09.2019.

36. Mr. T. Dkhar, IAS, Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department states that a Policy for transportation and handing over of the coal available at various Depots in the State to the Coal India Limited for its disposal

through e-auction will shortly be placed before the Cabinet for approval. The Policy as approved by the Cabinet will be provided to the Committee.

The Committees directs the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department that the policy as approved by the Cabinet shall be placed before the Committee at the earliest. The Committee further directs that the Policy as approved by the Cabinet will be examined by the Committee it in its Second Special Sitting to be held at Guwahati on 07.09.2019.

37. Dr. A. Saraf, learned Senior Advocate along with Smti. N.N. Dutta, learned Advocate appears before the Committee on behalf of **State Cement Limited.** Mr. Pradeep Purohit, Vice President, Star Cement Limited is also present during the Sitting. Addl. Principal Chief Conservator of Forests (Planning, Development and Legal Matters), Government of Meghalaya places before the Committee documents relating to two cement plants (*viz.* Star Cement Limited and Star Cement Meghalaya Limited) and one Thermal Power Plants (*viz.* Meghalaya Power Limited) of Star Cement Limited received by him vide three separate communications, each dated 13.08.2019. The Committees takes these documents on record.

As per these documents, year wise details of clinker (MT)/power (kwh) produced and coal procured by each of these plants ,since the illegal rat hole coal mining was banned by the Hon'ble NGT in April 2014 (*viz*, 2014-15 to 2018-19), are as below:

Plant	Items	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
Star Cement Limited	Clinker produced (MT)	3,30,010	4,92,055	5,67,241	5,15,350	6,00,025	25,04,681
	Coal procured (MT)	13,417	47,628	10,192	25,267	10,989	1,07,493
Star Cement Meghalaya Limited	Clinker produced (MT)	15,49,349	16,29,025	15,79,345	15,41,945	14,36,600	77,36,264
	Coal procured (MT)	58,448	1,48,954	9,775	67,624	84,188	3,68,989
Meghalaya Power Limited	Power Produced (Million kwh)	167.923	183.114	201.624	190.059	170.116	912.836
	Coal procured (MT)	25,182	68,092	41,863	36,129	18,024	1,89,290

It has also been stated in these documents that these plants also purchased alternate fuels such as Mu Slate, Petcoke and Saw dust. Year-wise details quantity of alternate fuels stated to be used by each of these plants is as below:

(Metric Tonne)

Plant	Nature of Alternate Fuel	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
Star Cement Limited	Mu Slate	50,042	91,556	82,969	1,92,859	1,01,129	**5,18,555**
Star Cement Meghalaya Limited	Mu Slate/ Pet Coke/ Saw Dust	1,87,631	3,01,027	2,03,188	4,45,209	1,86,032	**13,23,087**
Meghalaya Power Limited	Mu Slate	1,06,243	1,39,303	1,73,348	2,87,638	1,58,652	**8,65,184**

It has also been stated in these communications that average estimated requirement of coal and alternate fuel for production of clinker by these plants is 9% - 14% and 25% - 35% respectively. Similarly, it has also been stated in these communications that average estimated requirement of coal and alternate fuel for production of one kwh of power by the said Thermal Power Plant is 0.45 – 0.65 kg per kwh and 1.20 – 1.60 kg per kwh.

The Committee after examination of the Techno-Economic Feasibility Report of the Modernisation & Expansion of the then existing plant of the Cement Manufacturing Company Limited (now Stat Cement Limited) from 1800 TPD to 2400 TPD clinker and a similar report of 5300 TPD clinkerization plant (now State Cement Meghalaya Limited), both prepared by Holtec Consulting Private Limited, a copy of the which was provided to the Committee during the meeting by Mr. Pradeep Vyas, Vice Chairman, Star Cement Limited, the Committtee observes that both these plants have been designed to use 100% Meghalaya coal available locally from areas within the distance of 50 kms. Nowhere in these reports it is stated that any of these plants can be operated by any alternate fuel other than coal.

As per these reports, net calorific value of the local coal to be used in these clinker plants is 5,800 Kcal/kg. It has also been stated in these reports that specific heat consumption of these plants is 740 Kcal per kg of clinker. The average estimated requirement of coal as per these information given in these reports is 12.75 %. Keeping in view that the project proponent in

their own communication has stated that estimated requirement of coal for these plants is upto 14 % and both these plants are more than 10 years old, the Committee is of the view that actual requirement of coal for production of clinker by both these plants is atleast 14 %.

The Committee after examination of the Techno-Economic Feasibility Report of the Meghalaya Power Limited prepared jointly by Technical Consultant – Cethar Consulting Engineers (P) Ltd., Chennai and Financial Consultant- KBG Consultants Pvt. Ltd., Kolkata, a copy of the which was provided to the Committee during the meeting by Mr. Pradeep Vyas, Vice Chairman, Star Cement Limited, the Committtee observes that the said plant was designed to use coal sourced from nearby coal mines at Bapung and Khliehriat, Jaintia Hills, in Meghalaya & captive mines, Meghalaya. Requirement of the locally sourced Meghalaya coal at 100 % capacity for the said 43 MW TPP, as per the said report, is 720 MT per day. The specific fuel requirement for the said TPP, as per the information given in the said plant is therefore 0.70 kg/ kwh. Nowhere, in the said report it has been stated that it will be feasible to run the plant by using any alternate fuel other than coal.

Keeping in view the non-availability of a legal source of the local coal, Environmental Clearance (EC) to the said TPP was accorded subject to among others a condition that *"In case source of fuel supply is changed at a later stage (now proposed on imported coal from Indonesia the project proponent shall intimate the Ministry well in advance along with necessary requisite documents for its concurrence for allowing the change., In such a case the necessity for re-conducting public hearing may be decided by the Ministry in consultation with the Expert Appraisal Committee"*. The North Eastern Regional Office of the MoEFCC, GoI during routine monitoring of conditions stipulated in EC to the said TPP has observed that in contravention of the said condition, the plant has been operated by using locally sourced coal. For the said violation, the North Eastern Regional Office has requested the MoEFCC, GoI to initiate penal measures in accordance with the provisions of the Environment (Protection) Act, 1986 against the said TPP. In pursuance, a show cause notice has already been issued to the said TPP by the MoEFCC, GoI.

In the information provided by Mr. Pradeep Vyas, Vice-President, Star Cement Limited it has been stated that during the last five years Star Cement has procured 6,65,772 metric tonnes of coal and 27,06,862 metric tonne of alternate fuel. As per these information two of these plants (viz. Star Cement Limited and Meghalaya Power Limited) used only one type of alternate fuel (*viz.* Mu Slate). As per these information, one of these plants (*viz.* Star Cement Meghalaya Limited), apart from the Mu Slate, used pet coke and saw dust have also been used as alternate fuel.

Use of alternate fuel, in place of coal in these plants, which have been designed to use coal as an exclusive fuel, requires major modification/alteration in their design and operation. Nothing was placed before the Committee to the effect that design of these plants have been altered/modified to enable them to utilise fuel such as Mu slate having very low calorific value of about 1200 Kcal/ kg in place of the high calorific value local Meghalaya coal of about 5800 Kcal/kg calorific value. During the year 2016-17 as per the information provided Mr. Pradeep Vyas, the Star Cement Meghalaya Limited was operated by using 9,775 MT coal and 2,03,188 MT of alternate fuel. The Committtee is of the view that even with modifications, a clinker plant cannot attain the requisite kiln temperature with such a low calorie fuel mix.

The Committee also observes that paragraph 2 of the Environment Impact Assessment (EIA) Notification issued by the MOEFCC, GoI vide S.O. 1533 dated 16.09.2006 mandates prior EC in the cases involving change in product mix. Mr. Pradeep Vyas, Vice President, Star Cement Limited admits that no such EC has been obtained for any of these plants. Mr. H. Tynsong, Scientist D, North Eastern Regional Office of the MoEFCC, GoI draws attention of the Committee to specific condition no. (xi) (*viz. efforts shall be made to use low –grade lime, more fly ash and solid waste in cement manufacturing*) and no. (xii) (*viz. an effort shall be made to use of high calorific hazardous waste in the cement kiln and necessary provision shall be made accordingly*) stipulated in EC to Star Cement Meghalaya Ltd. issued by the MoEFCC, GoI vide letter dated 28.10.2009 and states that these conditions specifically provides for use of alternate fuel. He further states that keeping in the above, use of alternate fuel in place of coal by the said plant does not requires prior EC. The Committee after examination of six-monthly self-compliance reports to said EC, a copy of which is available on website of the Star Cement Limited, observes that in respect of the afore-mentioned condition no. (xi) it has been reported that *"SMCL is a clinkerization unit, no fly ash is used in the unit. The generated solid waste from the pollution control equipment has been recycled and re-used in the process and has been used for clinker manufacturing. Amount 8-10 % of low grade lime available in the mine has been used in the process"*. Similarly, in respect of the afore-mentioned specific condition no. (xii) it has been reported that *"Provision already made to use of high calorific waste i.e. waste oil in the kiln. The tank capacity is 1000 litres. The used oil disposal process along with photograph has been submitted along with CREP in MoEF&CC, Shillong & New Delhi."* Use of any alternate fuel, as is being claimed by Mr. Pradeep Vyas, Vice President, Star Cement Limited, has not been reported anywhere in these self-compliance report. Even for the used oil, merely making a provision for its use and not any actual use has been reported.

Apart from the revised EC, change in fuel for a plant also requires prior No objection Certificate approval of the MSPCB. The Member- Secretary, MSPCB places before the Committee a letter dated 24.09.2017 wherein the MSPCB communicated its no-objection certificate to M/s. Star Cement Meghalaya Limited for use of Petroleum Coke in its cement plant subject to conditions stipulated in the said letter. However, use of Petroleum Coke by the said Cement Plant is not reported in the Six Monthly self-compliance reports in respect of the said plant for the period after 24.09.2017.

The mining/ winning/ extraction of Mu slate claimed to be used by these plants requires prior mining lease. It also requires payment of royalty and other taxes to the State Government. Nothing is placed before the Committtee to indicate that any mining lease has been granted in the State for mining of Mu slate and the Mu slate, if any, used by these plants has been sourced from an area having valid mining] lease after payment of requisite royalty and other taxes payable to the State Government. Subject to confirmation within one week by the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department, committee is of the view that State of Meghalaya neither has a valid mining lease for Mu slate nor any royalty has so far been realised by the State on slate used by any of the cement plants or TPPs in the State.

Keeping in view the above, the Committee prima facie is of the view that the gap in coal required to produce reported quantity of clinker and power by the afore-mentioned plants of the Star Cements Limited in all probability has been met by illegally sourced local coal. Even if a part of it has been met by any alternate fuel, the same has been done in violation of the environmental and mining laws and also without payment of the requisite royalty and other taxes to the State Government.

Keeping in view the above, the Committee is of the view that neither it is technically feasible, nor it is legally possible to replace coal by alternate fuel by any of these cement and power plants

Year-wise details of clinker/power produced, coal required to produce reported quantity of clinker/power produced (@ 14% for clinker and 0.70 kg of coal per kwh of power produced) and gap in coal requirement which has in all probability been met from illegally sourced local coal in respect of each of the afore-mentioned three plants of the Star Cement Limited, since the ban on illegal rat-hole coal mining was imposed by the Hon'ble NGT in April 2014, are as below:

Plant	Items	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	

1	2	3	4	5	6	7	8
Star Cement Limited	Clinker produced (MT)	3,30,010	4,92,055	5,67,241	5,15,350	6,00,025	**25,04,681**
	Coal required (MT)	46,201	68,888	79,414	72,149	84,004	**3,50,655**
	Coal procured (MT)	13,417	47,628	10,192	25,267	10,989	**1,07,493**
	Gap (MT)	32,784	21,260	69,222	46,882	73,015	**2,43,162**
Star Cement Meghalaya Limited	Clinker produced (MT)	15,49,349	16,29,025	15,79,345	15,41,945	14,36,600	**77,36,264**
	Coal required (MT)	2,16,909	2,28,064	2,21,108	2,15,872	2,01,124	**10,83,077**
	Coal procured (MT)	58,448	1,48,954	9,775	67,624	84,188	**3,68,989**
	Gap (MT)	1,58,461	79,110	2,11,333	1,48,248	1,16,936	**7,14,088**
Meghalaya Power Limited	Power Produced (Million kwh)	167.92	183.11	201.62	190.06	170.12	**912.84**
	Coal required (MT)	1,17,546	1,28,180	1,41,137	1,33,041	1,19,081	**6,38,985**
	Coal procured (MT)	25,182	68,092	41,863	36,129	18,024	**1,89,290**
	Gap (MT)	92,364	60,088	99,274	96,912	1,01,057	**4,49,695**
Total for above three plants	Coal required (MT)	3,80,656	4,25,131	4,41,659	4,21,063	4,04,209	**20,72,718**
	Coal procured (MT)	97,047	2,64,674	61,830	1,29,020	1,13,201	**6,65,772**
	Gap (MT)	**2,83,609**	**1,60,457**	**3,79,829**	**2,92,043**	**2,91,008**	**14,06,946**

38. Mr. R.K. Pareek, President, **Meghalaya Cement Limited** appears before the Committee and places before the Committee documents relating to one cement plant and one 10 MW capacity Captive Power Plant. The Committees takes these documents on record.

The Committee after examination of the Techno-Economic Feasibility Report of the Augmentation of the Clinkerization capacity of the plant from 900 TPD to 2,600 prepared by Holtec Consulting Private Limited, a copy of the which was provided to the Committee

during this Sitting by Mr. R.K. Pareek, observes that the said plant has been designed to use 100% Meghalaya coal available locally. As per the said report, net calorific value of the local coal to be used in the clinker plants is 5,800 Kcal/kg. It has also been stated in the said reports that specific heat consumption of these plants is 840 Kcal per kg of clinker. The average estimated requirement of coal as per the information given in the said report is 14.66 %.

The Committee after examination of the Techno-Economic Feasibility Report of the 10 MW capacity Captive Power Plant prepared by AKB Power Consultants Pvt. Ltd., a copy of the which was provided to the Committee during the Sitting by Mr. R.K. Pareek, observes that the said plant was envisaged to use coal sourced from Western Parts of Meghalaya Hills. The Annual requirement of the locally sourced Meghalaya coal at 100 % capacity for the said 10 MW TPP, as per the said report, is 63,072 MT. The specific fuel requirement for the said TPP, as per these information given in the said report, is therefore 0.72 kg/kwh. Nowhere, in the said report it has been stated that it will be feasible to run the plant by using any alternate fuel other than coal.

Year-wise details of clinker/power produced, coal required to produce reported quantity of clinker/power (@ 14.66% for clinker and 0.72 kg of coal per kwh of power produced) and gap in coal requirement which has, in all probability been met from illegally sourced local coal in respect of clinker/cement plant and captive TPP of the Meghalaya Cement Limited, since the ban on illegal rat-hole coal mining was imposed by the Hon'ble NGT in April 2014, are as below:

Plant	Items	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
Clinker/ Cement Plant	Clinker produced (MT)	7,98,378	8,43,815	6,96,071	8,39,931	8,38,237	40,16,432
	Coal required (MT)	1,17,042	1,23,703	1,02,044	1,23,134	1,22,886	5,88,809
	Coal procured (MT)	77,457	29,899	30,881	35,220	34,317	2,07,774
	Gap (MT)	39,585	93,804	71,163	87,914	88,569	3,81,035
Captive	Power Produced	27.738	54.472	58.191	68.590	69.887	278.88

Plant	Items	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
Thermal Power Plant (TPP)	(Million kwh)						
	Coal required (MT)	19,971	39,220	41,898	49,385	50,319	2,00,792
	Coal procured (MT)	19,076	14,787	15,087	18,792	19,670	87,412
	Gap (MT)	895	24433	26811	30593	30649	1,13,380
Total for the Clinker/ Cement and TPP	Coal required (MT)	1,37014	162923	143942	172519	173204	7,89,601
	Coal procured (MT)	96,533	44,686	45,968	54,012	53,987	2,95,186
	Gap (MT)	40,481	1,18,237	97,974	1,18,507	1,19,217	4,94,415

39. Mr. M.P. Sharma, Authorised Signatory, **Amrit Cement** appears before the Committee and places before the Committee some of the documents relating to one cement plant and one 12 MW capacity Captive Power Plant of Amrit Cement. The Committees takes these documents on record.

In the absence of Techno-Economic Feasibility Report of the Clinker/Cement and Captive Power Plant, a copy of which has not been submitted to the Committee, it is not feasible for the Committee to assess the estimated requirement of coal to produce a one MT of clinker and one unit of power by the said cement and power plants respectively. Subject to further correction on receipt of these reports from the Amrit Cement, the Committee assumes that specific requirement of coal for the Clinker/Cement and Thermal Power Plants of Amrit Cement Ltd. will be same as the corresponding unit requirement of coal by similar plants of the Meghalaya Cements Ltd.

The documents submitted by Mr. M.P. Sharma also does not contain year-wise details of coal consumed by these clinker and captive power plants. The Committee therefore, decides to utilise the year-wise quantity of coal consumed by these plants as indicated in a report submitted to the Committee by North Eastern Regional Directorate of CPCB for further analysis.

Year-wise details of clinker/power produced, coal required to produce reported quantity of clinker and power (@ 14.66% coal for clinker and 0.72 kg of coal per kwh of

power) and gap in coal requirement which has in all probability been met from been met from illegally sourced local coal in respect of Clinker/Cement plant and captive TPP of the Amrit Cement, since the ban on illegal rat-hole coal mining was imposed by the Hon'ble NGT in April 2014, are as below:

Plant	Items	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
Clinker/ Cement Plant	Clinker produced (MT)	3,07,286	4,03,205	4,25,842	4,01,497	5,40,902	20,78,732
	Coal required (MT)	45,048	59,110	62,428	58,859	79,296	3,04,742
	Coal procured (MT)	23,217	30,464	32,173	30,335	40,868	1,57,057
	Gap (MT)	21,831	28,646	30,255	28,524	38,428	1,47,685
Captive Thermal Power Plant (TPP)	Power Produced (Million kwh)	44.976	54.197	49.257	46.977	77.392	272.80
	Coal required (MT)	32,383	39,022	35,465	33,823	55,722	1,96,415
	Coal procured (MT)	16,773	20,212	18,369	17,519	28,861	1,01,734
	Gap (MT)	15,610	18,810	17,096	16,304	26,861	94,681
Total for the Clinker/ Cement and TPP	Coal requirement (MT)	77,431	98,132	97,893	92,683	1,35,018	5,01,157
	Coal procured (MT)	39,990	50,676	50,542	47,854	69,729	2,58,791
	Gap (MT)	**37,441**	**47,456**	**47,351**	**44,829**	**65,289**	**2,42,366**

40. Mr. G. S. Sodhi, Authorised Signatory, **Goldstone Cements Limited** appears before the Committee and places before the committee documents relating to one cement plant and one 10 MW capacity Captive Power Plant. The Committees takes these documents on record.

The Committee after examination of the Techno-Economic Feasibility Report for setting up of 2615 TPD Green Field Cement Plant of Goldstone Cements Ltd. at village

Musiang Lamare in East Jaintia Hills district, a copy of which was provided to the Committee during the Sitting by Mr. RG.S. Sodhi, observes that the said plant has been designed to use the coal available in command area of the site (i.e. local Meghalaya Coal). As per the said report, the average estimated requirement of coal for the said plant is 18% of the weight of clinker produced. Mr. G.S. Sodhi also states that the plant started operations in the year 2016-17.

It has also been stated in the documents provided by Mr. G.S. Sodhi to the Committee during the meeting that apart from the coal, alternate fuel such as Mu Slate/Saw dust etc. have also been utilised for production of clinker by the said plant. For the detailed reasons given in respect of similar claims made by Star Cement Limited, the Committee is of the view the neither it is technically feasible, nor it is legally possible to replace coal by alternate fuel. The Committtee therefore decides not to take into account the use of such alternate fuel while assessing the gap in the coal required to produce reported quantity of clinker.

Year-wise details of clinker/power produced, coal required to produce reported quantity of clinker power (@ 18.00%), gap in coal requirement which has in all probability been met from illegally sourced local coal and quantity of alternate fuel claimed to be purchased by the said cement plant of Goldstone Cement Limited, since the ban on illegal rat-hole coal mining was imposed by the Hon'ble NGT in April 2014, are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
2	3	4	5	6	7	8
Clinker produced (MT)	-	-	1,52,995	3,99,197	4,82,500	10,34,692
Coal required (MT)	-	-	27,539	71,855	86,850	1,86,245
Coal procured (MT)	-	-	5,918	21,295	4,946	32,159
Alternate fuel (Muslate/ Saw Dust etc.) claimed to be purchased	-	-	99,242	2,65,532	2,57,928	6,22,702

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
2	3	4	5	6	7	8
Gap (MT)	-	-	21,621	50,560	81,904	1,54,086

41. Ms. P. Bora, Legal Head, **Dalmia Bharat Cement Ltd (formerly known as Adhunik Cement Ltd),** who is present in today's Proceedings states that a part of the information and documents sought by the Committee have already been provided to the North Eastern Regional Directorate of the CPCB who is undertaking detailed fuel (coal) Audit of various cement plants and Thermal Power Plants in Meghalaya. She further states that the remaining information and documents will also be provided to the CPCB shortly.

The Committtee directs the Dalmia Bharat Cement Ltd. to provide all requisite information and documents to this Committee as well as to the CPCB within one week without fail.

Subject to further correction on receipt of information/documents from the Dalmia Bharat Cement Limited, the Committee decides to estimate gap in coal requirement for the above plant based on the data compiled by the CPCB and assuming that estimated requirement of coal to produce one MT of clinker and one unit of power is same as the corresponding requirement of coal for cement and TPP of the Meghalaya Cememt Limited.

Year-wise details of clinker/power produced, coal required to produce reported quantity of clinker and power (@ 14.66% for clinker and 0.72 kg of coal per kwh of power) and gap in coal requirement which has in all probability been met from illegally sourced local coal in respect of Clinker/Cement plant and 25 MW capacity captive TPP of the Dalmia Bharat Cememt Limited, as per data provided by Dalmia Bharat Cement Limited to CPCB, since the ban on illegal rat-hole coal mining was imposed by the Hon'ble NGT in April 2014, are as below:

Plant	Items	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
Clinker/ Cement	Clinker produced (MT)	6,68,239	7,32,700	7,92,075	9,00,686	10,84,883	41,78,583
	Coal required	97,964	1,07,414	1,16,118	1,32,041	1,59,044	6,12,580

Plant	Items	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
Plant	(MT)						
	Coal procured (MT)	25,400	62,789	35,165	63,851	79,203	2,66,408
	Gap (MT)	72,564	44,625	80,953	68,190	79,841	3,46,172
Captive Power Plant	Power Produced (Million kwh)	117.403	108.108	88.733	102.485	110.108	526.84
	Coal required (MT)	84,530	77,838	63,888	73,789	79,278	3,79,323
	Coal procured (MT)	14,225	34,167	16,960	15,770	13,570	94,692
	Gap (MT)	70,305	43,671	46,928	58,019	65,708	2,84,631
Total for the Clinker/ Cement and Power plants	Coal required (MT)	1,82,494	1,85,252	1,80,006	2,05,830	2,38,322	9,91,903
	Coal procured (MT)	39,625	96,956	52,125	79,621	92,773	3,61,100
	Gap (MT)	1,42,869	88,296	1,27,881	1,26,209	1,45,549	6,30,803

42. Mr. P. Kr. Jothi, Authorised Signatory of **Green Valley Industries Limited** appears before the Committee and places before the Committee a communication dated 14.08.2019 addressed to Addl. Principal Chief Conservator of Forests (Planning, Development and Legal Matters), Government of Meghalaya wherein it is stated that the invitation to attend this Sitting was received by them only on 12.08.2019. It is also stated in the said communication that invitation to attend previous Sitting of the Committee held on 23.07.2019 has also not been received by them. He further states that nature of information sought by the Committee is also not known to them. The Committee place a copy of the said communication on record.

Addl. Principal Chief Conservator of Forests (Planning, Development and Legal Matters) places before the Committee a document wherein receipt of the invitation to attend previous sitting of the Committee containing details of information/documents

sought by the committee has been duly acknowledged by a representative of Green Valley Industries Limited.

The Committee therefore directs Managing Director of Green Valley Industries Limited that all information/documents sought by the Committee shall positively be provided to the Committee within one week.

Subject to further correction on receipt of information/documents from the Green Valley Industries Limited, the Committee decides to estimate gap in coal requirement for the above cement plant based on the data compiled by the CPCB and assuming that estimated requirement of coal to produce one MT of clinker by the cement plant of Green Valley Industries Limited is same as the corresponding requirement of coal for cement plant of the Meghalaya Cememt Limited.

Year-wise details of clinker/power produced, coal required to produce reported quantity of clinker (@ 14.66% of clinker) and gap in coal requirement which has in all probability been met from illegally sourced local coal in respect of Clinker/Cement plant of the Green Valley Industries Limited, since the ban on illegal rat-hole coal mining was imposed by the Hon'ble NGT in April 2014, are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Clinker produced (MT)	3,88,036	3,68,412	3,83,369	4,31,151	4,35,984	20,06,952
Coal required (MT)	56,886	54,009	56,202	63,207	63,915	2,94,219
Coal procured (MT)	44,844	50,555	46,762	51,068	30,278	2,23,507
Gap (MT)	12,042	3,454	9,440	12,139	33,637	70,712

43. Mr. Y.S. Sharma, AGM, Accounts and Finance, **JUD Cements Limited** appears before the Committee and places before the Committee a communication dated 13.08.2019 addressed to Addl. Principal Chief Conservator of Forests (Planning, Development and Legal Matters), Government of Meghalaya wherein it is stated that their unit was not in operation in the recent past, hence most of their officials were on leave, under the circumstances, currently they are not in position to compile and provide the information

sought by the Committee. It has also been stated in the said communication that their officials are supposed to resume their duties in the last week of the current month i.e. August, 2019. Mr. Y.S. Sharma in the said communication requests that they may be allowed the time till first week of September, 2019 to compile and provide the requisite data to the Committee. The Committee places a copy of the said communication on record.

The Committee directs the Managing Director of JUD Cements Limited that all information/documents sought by the Committee shall positively be provided to the Committee within one week.

Subject to further correction on receipt of information/documents from the JUD Cements Limited, the Committee decides to estimate gap, if any, in coal requirement for the above cement plant based on the data compiled by the CPCB and assuming that estimated requirement of coal to produce one MT of clinker by the cement plant of JUD Cements Limited is same as the corresponding requirement of coal for cement plant of the Meghalaya Cememt Limited.

Year-wise details of clinker produced, coal required to produce reported quantity of clinker (@ 14.66% of clinker) and gap in coal requirement which has in all probability been met from illegally sourced local coal in respect of Clinker/Cement plant of JUD Cements Limited, since the ban on illegal rat-hole coal mining was imposed by the Hon'ble NGT in April 2014, are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Power Produced (Million kwh)	1,80,367	2,33,961	1,45,419	1,72,206	1,24,702	8,56,655
Coal required (MT)	26,442	34,299	21,318	25,245	18,281	1,25,586
Coal procured (MT)	22,729	17,788	8,512	24,529	16,332	89,890
Gap (MT)	3,713	16,511	12,806	716	1,949	35,696

44. Mr. A.B. Rajan from **Hill Cement Limited** appears before the Committee and requests the Committee to grant time till first week on November 2019 to provide requisite information/documents to the Committee. The Committee found the same unacceptable

and directs the Managing Director of Hill Cement Limited that all information/documents sought by the Committee shall positively be provided to the Committee within one week.

Subject to further correction on receipt of information/documents from the Hill Cement Limited, the Committee decides to estimate gap in coal requirement for the above cement plant based on the data compiled by the CPCB and assuming that estimated requirement of coal to produce one MT of clinker by the cement plant of Hill Cement Limited is same as the corresponding requirement of coal for cement plant of the Meghalaya Cememt Limited.

Year-wise details of clinker/power produced, coal required to produce reported quantity of clinker (@ 14.66% of clinker) and gap in coal requirement which has in all probability been met from illegally sourced local coal in respect of Clinker/Cement plant of the Hill Cement Limited, since the ban on illegal rat-hole coal mining was imposed by the Hon'ble NGT in April 2014, are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Clinker produced (MT)	1,22,646	2,14,389	2,56,984	2,03,999	2,33,902	10,31,920
Coal required (MT)	17,980	31,429	37,674	29,906	34,290	1,51,279
Coal procured (MT)	7,358	10,000	13,948	6,120	7,107	44,533
Gap (MT)	10,622	21,429	23,726	23,786	27,183	1,06,746

45. Mr. S. K. Patra and Mr. U. Das from **M/s Shyam Century Limited** appears before the Committee and places before the committee documents relating to their 13.80 MW capacity Captive Power Plant. The Committees takes these documents on record.

Committee after examination of the Detailed Project Report for the said 13.80 MW Captive Power Plant prepared by AKB Power Consultants Private Limited, a copy of which was provided to the Committee during the Sitting by Mr. S. K. Patra, the Committtee observes that the said plant was designed to use both biomass fuel (with estimated calorific value of 3500 K cal/kg) and locally sourced Meghalaya coal (with estimated calorific value of 5500 K cal/kg). The annual requirement of fuel by the said plant at 100%

capacity is 77,616 MT of biomass fuel and 14,256 MT of Meghalaya coal. The specific fuel requirement of the said plant as per the said report is 0.527 kg/kwh of coal or 0.827 kg/ kwh of biomass.

It has also been stated in the documents handed over to the Committee during the Sitting that specific fuel requirement of the said TPP is 0.50- 0.70 kg of coal per kwh and 1.00 -1.40 kg of alternate fuel such as coke fine, Tamilnadu Charcoal fines etc. per kwh. Keeping in view that the said TPP is about 15 years old and all other TPPs have also reported specific fuel requirement around 0.70 kg/kwh of coal, the Committee is of the view that actual specific fuel requirement of the said TPP is 0.70 kg / kwh of coal or 1.40 kg/kwh of the alternate fuel.

Year-wise details of power produced, fuel required to produce reported quantity of power (@ 0.70 kg of coal/kwh or 1.40 kg of alternate fuel/kwh) and gap in coal requirement which has in all probability been met from illegally sourced local coal in respect of captive TPP of the Shyam Century Limited is as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Power Produced (Million kwh)	64.117	55.246	104.403	68.898	34.702	327.366
Coal required (MT)	44,882	38,672	73,082	48,229	24,291	2,29,156
Coal procured (MT)	43576	32461	72086	13704	4960	1,66,787
Alternate fuel procured	446	-	-	-	29	475
Gap (MT)	1,083	6,211	996	34,525	19,317	62,132

46. Mr. S. Choudhury and Mr. V. Agarwal attends this Sitting of the on behalf of **Maithan Alloys Limited** and places before the Committee a copy of Detailed Project Report (DPR) of their 15 MW capacity captive Thermal Power Plant prepared by AKB Power Consultants Pvt. Ltd. .The Committee takes a copy of the said DPR on record. The remaining information/document sought by the Committee have already been provided during second day of Sixteenth Siting held on 23.07.2019.

The Committtee after examination of the Detailed Project Report observes that the said plant was designed to use both bamboo chips/dust (with estimated calorific value of 2914 K cal/kg) and locally sourced Meghalaya coal (with estimated calorific value of 7,142 K cal/kg). As per the said DPR, the annual requirement of fuel by the said plant at 100% capacity is 32,400 MT of bamboo chips and 37,800 MT of Meghalaya coal. The specific fuel requirement of the said plant as per the said report is therefore 0.527 kg/kwh of coal or 0.827 kg/ kwh of biomass.

It has also been stated in the documents handed over to the Committee during the meeting that specific fuel requirement of the said TPP is 0.72 kg/kwh. The same appears to be comparable to the specific fuel requirement for other TPPs.

As per the information provided by Maithan Alloys Limited, during the period of last five years 2014-15 to 2018-19) its captive TPP produced 331.823 Million units of power. At the afore-mentioned specific fuel requirement of 0.72 kg of coal per kwh, production of the above power required 2,35,527 MT of coal against which the above firm, as per these documents, purchased 3,13,785 MT coal. From the above, it appears that the above TPP did not use any illegally raised coal during these years.

The Committee further notes that the quantity of coal procured by Maithan Alloys Limited as per the Statement submitted to the Committee is substantially different than the quantity of coal reportedly consumed by the said Plant, as per the details given in a report on coal consumption by the Thermal Power Plants and Cement Industries submitted to the Committee by North Eastern Regional Directorate of CPCB. The Committee therefore, directs the North Eastern Regional Directorate of CPCB to re-examine the records relating to purchase and use of coal by above TPP and submit a report to the Committee within fifteen days.

47. Mr. A. K. Verma attends this Sitting of the Committee on behalf of **Shree Sakambari Ferro Alloys Pvt. Ltd.** and places before the Committtee information and documents sought by the Committee. The Committee takes a copy of these documents on record.

On perusal of these information and documents the Committee observes that unit of power produced by the said Thermal Power Plant stated in the Statement provided to the Committee does not appear to be in order. The Committee also observes that the quantity of coal reported to be consumed by Shree Sakambari Ferro Alloys Pvt. Ltd., as per the Statement submitted to the Committee in this Sitting is substantially different than the quantity of coal reportedly consumed by the said Plant as per details given in a report on

coal consumption by the Thermal Power Plants and Cement Industries submitted to the Committee by North Eastern Regional Directorate of CPCB. The Committee therefore directs the North Eastern Regional Directorate of CPCB to re-examine the records relating to purchase and use of coal by above TPP and submit a report to the Committee within fifteen days.

48. In compliance of directions issued by the Committee in the second day of Sixteenth Sitting held at Shillong on 23.03.2019 Mawmluh Cherra Cements Limited places before the Committee the Balance Sheet as on 31.03.2019. The Committtee place a copy of the said balance Sheet on record.

49. The Committee notes that a report on audit of each of the Coke Plants from which the coke has reportedly been sourced by the Jaintia Cement Limited, in the format stipulated by the Committee for resource (coal) audit of cement factories and Thermal Power Plants, is still awaited from North Eastern Regional Directorate of CPCCB. The Committee therefore reiterates its earlier direction to the effect that the North Eastern Regional Directorate of CPCB, Shillong shall undertake audit of each of the Coke Plants from which the coke has reportedly been sourced by the Jaintia Cement Limited in the format stipulated by the Committee for resource (coal) audit of cement factories and Thermal Power Plants in Meghalaya and submit a report to the Committee within one month.

50. The Committee further notes that a report on audit of each of the Coke Plants located in Meghalaya in the format stipulated by the Committee for resource (coal) audit of cement factories and Thermal Power Plants in Meghalaya is still awaited from North Eastern Regional Directorate of CPCCB. The Committee therefore reiterates its earlier direction to the effect that the North Eastern Regional Directorate of CPCB, Shillong shall undertake audit of each of the Coke Plants located in Meghalaya in the format stipulated by the Committee for resource (coal) audit of cement factories and Thermal Power Plants in Meghalaya and submit a report to the Committee within one month.

51. The Committee notes with great concern that the inspite of prior notice, one Cement Plant (*viz.* Virgo Cements Limited) and one Thermal Power Plant (*viz.* CMJ Breweries Limited) neither deputed a representative to attend this Sitting as well the Sixteenth Sitting of the Committtee held at Shillong on 23.07.2019, nor have provided information/documents sought by the Committee from them.

The Committee directs the Managing Director of these Plants to provide the requisite information to this Committee within one week without fail.

AGENDA ITEM NO. 3

52. Dr. C. Sawanliana, Sr. Principal Scientist, Council of Scientific and Industrial Research-Central Institute of Mining and Fuel Research (CSIR-CIMFR), Dhanbad made a presentation on progress made in study assigned to the CSIR-CIMFR to develop a protocol on closure of abandoned rat hole coal mines by controlled blasting. During the presentation Dr. Sawanliana stated that the CIMFR proposes to develop a protocol to close entry to coal seams by controlled blasting. The surface openings of the mines, including the box-cut shafts, are proposed to be closed either by filling it with debris or by construction of RCC slabs. The Committee observes that the proposed protocol appears to be different than what was envisaged while assigning the study to the CIMFR. The Committee also observes that due to non-availability of large quantity of debris in close vicinity of the mines it may not be cost-effective to close mines and box cut shafts of the existing mines by filling it with debris.

The Committee keeping in view the above advises Dr. C. Sawanliana to re-examine and suitably amend the proposed protocol. The amended protocol may provide for closure of the openings of the mines and box-cut shafts by controlled blasting at the suitable locations around periphery of such openings. The Committee also suggested that in the initial phase mines located in river beds and in close vicinity of rivers/ streams may be selected for closure by controlled blasting. The Committee also advices Dr. C. Sawanliana to re-examine and appropriately reduce the time-lines suggested for the study as majority of the secondary data required for the study are already available with the MSPCB, North Eastern Space Application Centre (NESAC) and other agencies.

53. Dr. A. Kr. Singh, Sr. Principal Scientist, CSIR – CIMFR, Dhanbad makes a brief presentation on progress made in a study assigned to the CSIR-CIMFR on development of a protocol for treatment of acid mine drain originating from coal mines. During the presentation Dr. Singh states that the study envisages design and development of a prototype plant having the capacity to treat acidic water originating from rat hole coal mines at the rate of 250 litres/hour. The estimated cost of the plant is likely to be about Rs. 15.00 lakh. He further states that operation of the plant will also involve expenditure on consumable, power, manpower, repair and maintenance.

The Committee observes that due to high capital and running costs it will not be feasible to use the proposed plant for restoration of the quality of acidic water in the

rivers/streams in the coal mining affected areas in the State. The plant can at best be used to meet requirement of drinking water in such areas.

The Committee keeping in view the above advises Dr. A.K. Singh to explore feasibility to reduce the cost of the proposed prototype. The Committee also advices Dr. A.K. Singh to re-examine and appropriately reduce the time-lines suggested for the study as majority of the secondary data required for the study are already available with the MSPCB, NESAC and other agencies.

AGENDA ITEM NO. 4

54. The Chairman of the Committee states that he received two similar representations dated 12.07.2019 and dated 11.07.2019 from Mr. Marthon Sangma, Hon'ble Member Legislative Assembly and Mr. Nizamuddin R. Marak respectively regarding use of rack loading infrastructure having an area of 2,34,455 sqm (23.45 hectare) at Mendipathar Railway Station for evacuation of coal allowed to be transported by the Hon'ble Supreme Court. He further states that keeping in view that the Mining and Geology Department in the Government of Meghalaya is preparing a policy for sale and transportation of already extracted coal, transportation of which has been permitted by the Hon'ble Supreme Court, he directed the Addl. Principal Chief Conservator of Forests (Planning, Development and Legal Matters), Government of Meghalaya to send a copy of these representations to the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department for consideration. The Committee takes a copy of these representations on record.

Mr. T. Dkhar, IAS, Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department confirms the receipt of these representations and states that availability of rake loading infrastructure at Mendipathar Railway Station will be kept in view while finalising a policy for handing over of the coal allowed to the transported by the Hon'ble Supreme Court to the Coal India Limited for its disposal through e-auction.

The Committee notes the same and directs the Addl. Principal Chief Conservator of Forests (Planning, Development and Legal Matters), Government of Meghalaya to invite Chief Commercial Manager, North East Frontier Railways to attend Second Special Sitting of the Committee to be held at Guwahati on 07.09.2019 to finalize modalities for transportation and disposal of coal allowed to be transported by the Hon'ble Supreme Court through e-auction by the Coal India Limited.

AGENDA ITEM NO. 5

55. The Chairman of the Committee states that he received a representation dated Nil from Mr. Rakbirthson D. Sangma regarding estimate of actual quantity of coal lying in the State of Meghalaya for auctioning in terms of the Hon'ble Supreme Court's final Order and Judgement dated 03.07.2019. . In the said representation it has been stated that quantity of coal stated to lying at various depots in the State reported to the Hon'ble Supreme Court by the State of Meghalaya may be 1,000 (one thousand) only times more than the actual quantity of coal lying at these depots.

He further states that keeping in view that the Mining and Geology Department in the Government of Meghalaya is preparing a policy for sale and transportation of already extracted coal, transportation of which has been permitted by the Hon'ble Supreme Court, he directed the Addl. Principal Chief Conservator of Forests (Planning, Development and Legal Matters), Government of Meghalaya to send a copy of these representations to the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department for consideration. The Committee takes a copy of these representations on record. The Committee takes a copy of the said representations on record.

Mr. T. Dkhar, IAS, Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department confirms receipt of the said representation and states that complete details of all the depots and coal available at each such depot in the State has been placed before the Hon'ble Supreme Court. A copy thereof is also being provided to the Committee. He further states that allegations made in the said representation is baseless, frivolous and devoid of any merit.

The Committee takes note of the seriousness of the allegations made in the said representation and directs the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department that to counter such allegations in an effective and transparent manner, video recording of all the coal depots where the coal to be handed over to the Coal India Limited is presently lying, to be recorded by joint teams consisting of a representative from the Mining and Geology Department, Meghalaya State Pollution Control Board and the Coal India Limited, as directed by the Committee in its First Special Sitting held at Shillong on 12.07.2019 and use of high resolution satellite imageries for different time-intervals since the imposition of ban on coal mining by the Hon'ble NGT to ascertain continuous existence of all such coal dumps since imposition of ban on coal mining by the Hon'ble NGT in April 2014, shall be essential components of the

Policy being formulated for handing over of the coal to the Coal India Limited for disposal through e-auction.

AGENDA ITEM NO. 6

56. The Chairman of the Committee states that he received a proposal from a concerned Authority in the Indian Army on involvement of Eco Task Force (ETF) Battalions for restoration of environment in areas affected by illegal rat hole coal mining in Meghalaya. The Committee takes a copy of the said proposal on record.

Mr. C.P. Marak, IFS, Principal Secretary to the Government of Meghalaya, Mining and Geology Department states that a proposal seeking raising of an ETF Battalion in the State is presently pending before the Government. Decision on the said proposal is awaited mainly due to inability of the State to make available the requisite funds to meet infrastructural and operational needs of the Battalion. The State is also finding it difficult to make available requisite land for establishment of the headquarters and other operational units of the EFT Battalion.

The Committee directs that the said proposal may first be deliberated by the Sub-Committee constituted under Chairmanship of Dr. Shantanu Kr. Dutta, Addl. Director, CPCB. A report of the Sub-committee on the matter may be placed before the Committee within two months. Representative of the Forests and Environment Department in the said Sub-Committee shall make available all relevant information on the matter to the Sub-Committee.

AGENDA ITEM NO. 7

57. The Chairman of the Committee states that he received a copy of a communication dated 02.08.2019 from Dr. Manjunatha C. IFS, Secretary to the Government of Meghalaya, Mining and Geology Department addressed to the Director of Mineral Resources, Government of Meghalaya containing approval of the Government of Meghalaya for transportation of 38,340 MT coal seized and auctioned under section 21 (4A) of the Mines and Minerals (Development and Regulation) Act, 1957 in favour of Mr. Erantis Sympli, Byndihati Village, East Jaintia Hill district. The Committee takes a copy of the said communication on record.

Mr. T. Dkhar, IAS, Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department states that the said illegally mined coal was seized by the officers duly authorised by the State Government. The Competent Court by an order dated 12.07.2019 has confiscated the said coal in favour of the State Government.

The Committee directs the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department to provide to the Committee within a week a copy of the Order(s) made by the concerned Court to confiscate the said coal along with the following information:

Name and full address of person(s) from whose possession the seizure has been made	Date of seizure	Quantity seized (MT)	Name and designation of the Officer(s) who has made the seizure	Case/ Complaint No.	Punishment awarded to the person(s) from whose possession the seizure has been made
(1)	(2)	(3)	(4)	(5)	(6)

Date of publication of Notice Inviting Bids for disposal of the coal	Last date for receipt of Bids	No. of Bids Received	The base Rate (Rs/MT) at which the bid has been accepted
(7)	(8)	(9)	(10)

Taxes and other levies to be paid by the successful bidder (Rs./MT)					Gross Amt. payable by successful bidder (Rs./MT)
Royalty	DMF	MEPRF	GST	Any other amt. (pl. specify)	
(11)	(12)	(13)	(14)	(15)	(16)

The Committee also notes that in compliance of direction issued to the Committee by the Hon'ble NGT by order dated 11.04.2019, the Committee in its Twelfth Sitting held at Shillong on 25.04.2019 issued a direction to the effect that to regulate the transportation of coal, the State Government shall follow the procedure similar to one stipulated in Appendix XII of the EIA Notification 2006, inserted vide Notification bearing No. S.O. 141 (E) dated 15.01.2016 for monitoring of sand mining and river bed mining, so that the transportation of coal is regulated. The system provides for adequate security features of Transit Pass (TP)/ Challans to prevent their counterfeiting or multiple use, scanning and uploading of TPs/ Challans on a centralised server to facilitate checking of

TPs/Challans to check their validity, GPS tracking of vehicles and generation of reports and alerts in case of detection of any anomaly. The Committee further notes that to ensure expeditious disposal (after obtaining prior approval of the concerned court) of seized coal in a transparent manner the Committee in the said Sitting directed that the Mining and Geology Department, Government of Meghalaya shall explore the feasibility to dispose of such coal through e-auction conducted by the Coal India Limited. The State Government while allowing transportation of such a huge quantity of the coal has appeared to have ignored these directions. The Committee directs the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department to apprise the Committee the reasons for ignoring the afore-mentioned directions of the Committee while disposing off the said seized coal.

58. The Committee proposes to have its Second Special Sitting at 11.00 AM onwards on 07.09.2019 in the Conference Hall at Guest House of the North Eastern Coalfields Coal India Limited located at Black Diamond Towers, GS Rd, ABC, Post Office, Christian Basti, Guwahati, Assam 781 005 to examine the Policy being formulated by the State for handing over of the coal available at such depots to the Coal India Limited for disposal through e-auction.

To have meaningful discussions in the said Sitting, the Committee directs the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department that a copy of the said Policy as approved by the Cabinet shall be provided to all members of the Committee atleast one week before the said Special Sitting.

The Member-Secretary of the Committee shall invite all concerned to attend the said Special Sitting.

The meeting ended with a vote of thanks from the Chair.

(Justice Brojendra P. Katakey)
Chairman

sd/-
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ANNEXURE R16/5

Item Nos. 01 Court No. 1

BEFORE THE NATIONAL GREEN TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Original Application No. 110(THC)/2012

Threat to life arising out of coal mining
in south garo hills district Applicant(s)

Versus

State of Meghalaya & Ors. Respondent(s)

Date of hearing: 22.08.2019

CORAM: **HON'BLE MR. JUSTICE ADARSH KUMAR GOEL, CHAIRPERSON**
HON'BLE MR. JUSTICE S.P. WANGDI, JUDICIAL MEMBER
HON'BLE MR. JUSTICE K. RAMAKRISHNAN, JUDICIAL MEMBER
HON'BLE DR. NAGIN NANDA, EXPERT MEMBER

For Applicant(s): Mr. Raj Panjwani, Sr. Advocate with Mr. Aagney Sail, Advocate

For Respondent (s): Mr. Ranjan Mukherjee, Mr. Avijit Mani Tripathi, Mr. Shaurya Sahay, Kr. K.V Kaarlyngdoh, Advocates for State of Meghalaya
Mr. AND Rao, Mr Amber Sachdeva, Advocate for Star Cement & Meghalaya Power
Mr. P. Yobin, Advocate for State of Assam

ORDER

1. The matter pertains to remedial action against unscientific 'Rat Hole' Mining of coal in the State of Meghalaya. Proceedings commenced on the basis of a news item to the effect that on 06.07.2012, thirty coal labourers were trapped in a coal mine and fifteen of them died. After due consideration of the matter, on 17.04.2014, this Tribunal directed the State of Meghalaya to ensure that rat hole mining is stopped forthwith throughout the State and any illegal transport of coal shall not take place until further orders.

2. On 09.06.2014, to give effect to order dated 17.04.2014, a Committee was formed to quantify extracted coal and its location, assess its value and also to prescribe mode of its transportation. In the light of the report this Tribunal, on 07.10.2017, noted that 6.3 million tonnes of illegally mined coal valued at Rs. 307 Crores was lying in the State on which royalty of Rs. 400 Crores was assessed. Direction was issued for videography in the operation of the weigh bridges. The issue of quantum of coal to be permitted to be transported was to be gone into with the assistance of the Committee. Further, direction was issued to credit the amount of royalty in a separate account with 10% of the value of coal to be credited to Environment Protection Fund. On 31.03.2016, the Tribunal directed that except the coal already transported, the remaining will vest in the State.

3. Finally, on 31.08.2018, after reviewing the earlier proceedings, this Tribunal directed that rat hole mining will remain prohibited and so also the transportation of the mined material. The State will be the custodian of the available coal for which necessary inventory will be prepared. For restoration of the environment and rehabilitation of the victims, this Tribunal directed constitution of a Committee to be headed by a former High Court Judge. The Committee was at liberty to take up incidental issues.

4. The Committee gave its report on 02.01.2019 which was considered vide order dated 04.01.2019 with regard to the following questions framed by the Committee:-

> *"(A) Whether coal mining activities, including extraction of coal and the transportation of the same, are going on despite the order passed by*

the Hon'ble NGT imposing ban on coal mining and transportation?

(B) Quantity of extracted coal as on the date on which the ban was imposed by the Hon'ble NGT and left to be transported?

(C) Quantity of un-inventoried coal which has been extracted before imposition of ban by the Hon'ble NGT?

(D) Whether coal mining activities as well as dumping of coal results in adverse environmental effect, if so, the nature and extent thereof?

(E) What are the steps required to be taken by the Committee for restoration of the environment and rehabilitation of victims of coal mining?

(F) The extent of execution of the Action Plan prepared by the Committee?"

5. The Tribunal noted that a further tragic incident took place on 13.12.2018 where 15 workers were trapped. The report was that the illegal mining was still continuing. The assessed quantity of such coal was 23,25,663.54 MT. The mining was resulting in adverse impact on the environment for which a study was required to be undertaken. Action plan was proposed for restoration of the environment. In view of the consistent failure of the State in enforcing the law, this Tribunal held the State to be liable to deposit a sum of Rs. 100 Crores with the Central Pollution Control Board (CPCB) to be spent for restoration of the environment. The Tribunal also observed that the Committee may consider seizure of equipments used for illegal mining or transportation, to be released only after payment of 50% of the showroom price of such equipments. The Tribunal suggested that the Committee may consider the following:

"36. The Committee may also consider the following:-

1. Any cranes and trucks found to be involved in illegal mining or transportation which have not yet been seized may also be seized. The seized vehicles or equipments be released by the

concerned District Magistrates only after recovering damages to the extent of 50% of the showroom price of the vehicles or equipments. The said amount may also be credited to the restoration fund.

2. *Efforts be expedited to identify victims who have suffered at least since 01.07.2012 and to assess loss to the environment and the manner of restoration.*

3. *Disaster Management Plan for the whole of the area 'on site' as well as 'off site' needs to be prepared and put into operation.*

4. *Appropriate technology to replace rat hole mining.*

5. *Resource (coal) audit of Meghalaya Power Limited and Star Cement Limited to ascertain the legitimate procurement of coal and its source.*

6. *The Committee may take services of NEERI Nagpur, Indian School of Mine, Dhanbad, FRI Dehradun, CPCB apart from any other agency for making assessment of the damages.*

7. *Survey of health of the habitants may also be considered.*

8. *Skill Development Programmes to provide alternative means of employment to the workers involved in rat hole mining may be considered.*

9. *Mitigation/restoration of impacted areas due to AMD."*

6. Further report was considered on 11.04.2019. The Tribunal approved the recommendations including those for installation of digital display boards in respect of quality of water of the concerned areas and evolving mechanism for effective action against transportation of illegally mined coal such as electronic manifest system, audit of source of coal acquired by the power generation and cement plants.

7. Further report dated 02.08.2019 has been received from the Committee to be considered today. We may note that the Hon'ble Supreme Court, vide judgement dated 03.07.2019, in *Civil Appeal No. 10720 of 2018 (State of Meghalaya v. All Dimasa Students Union, Dima Hasao District Committee and Ors)* and other connected decided Appeals arising from orders of this Tribunal, directing, *inter alia,* as follows:

"*Conclusions:-*

191. From the foregoing discussions we arrived at following conclusions:-

xx xx xx

9) As per statutory regime brought in force by notification dated 15.01.2016 issued under Environment (Protection) Act, 1986, environmental clearance is required for a project of coal for mining of any extent of area. While implementing statutory regime for carrying mining operations in the Hills Districts of the State of Meghalaya, the State of Meghalaya has to ensure compliance of not only MMDR Act, 1957 but Mines Act, 1952 as well as Environment (Protection) Act, 1986.

10) In Hill District of State of Meghalaya for carrying coal mining operations in privately owned/community owned land it is not the State Government which shall grant the mining lease under Chapter V of Rules, 1960, but it is the private owner/community owner of the land, who is also the owner of the mineral, who shall grant lease for mining of coal as per provisions of Chapter V of Rules, 1960 after obtaining previous approval of the Central Government through the State Government.

xx xx xx

13) In event the mining is carried out by a mining lease holder as per the provisions of Act, 1957 and Rules, 1960 with an approved mining plan there can be no objections in carrying of such

mining operations under the regulation and control of the State of Meghalaya. We clarify that in event mining operations are undertaken in privately owned/community owned land in Hills Districts of Meghalaya in accordance with mining lease with approved mining plan as per Act, 1957 and Mineral Concessions Rule, 1960, the ban order dated 17.04.2014 of the tribunal of the NGT shall not come in way of carrying mining operations.

xx *xx* *xx*

20) *The coal extracted and lying in open after 15.05.2016 does not automatically vest in the State of Meghalaya and the owner of the coal or the person who has mined the coal shall have the proprietary right in the mineral which shall not be lost.*

21) *The suggestion of learned Amicus Curiae that entire extracted coal lying at various places in hills districts of Meghalaya be directed to be taken over by Coal India Ltd. is accepted. The Coal India Ltd. may dispose of the same as per its normal method of disposal and proceeds be dealt with as per directions issued.*

22) *The State having carried out the assessment of the coal lying in the aforesaid four districts including the details of the quantities and the details of owners being available with it, it may ensure that entire coal is handed over to the Coal India Ltd., as per the mode and manner to be formulated by Katakey Committee in consultation with officers of the Coal India Ltd. and the State of Meghalaya.*

23) *It is for Coal India Ltd. to decide as to venue, where they shall receive the coal, i.e., either at any of its depot or any other place in the State of Meghalaya and it is for the Coal India Ltd. to finalise the process of disposal and auction of the coal. It shall be the duty of the State of Meghalaya and its officers especially Deputy Commissioner of the area concerned to enter details of quantity of the coal, name of the owner and place from where it is collected. All concerned*

shall take steps to ensure weighment of the coal when it is received by Coal India Ltd.

24) The expenses of transportation shall be borne by the State of Meghalaya, Coal India Ltd. or by both, which expenses shall be deductible from the price received of the coal. The State of Meghalaya shall be entitled to royalty and payment towards MERP Fund as well as taxes out of the price of the coal. After deducting its expenses for transportation with 10% of price of the coal, the Coal India Ltd. shall remit the balance amount to the State and it is for the State after deducting the royalty and payment to the MERP Fund and taxes to pay back balance the amount to the owner.

25) The coal which has been seized by the State in illegal transportation and illegal mining for which different cases have been registered by the State, is not to be dealt with as directed above. The seized coal shall be dealt by the State in accordance with Section 21 of the Act, 1957 and on being satisfied, the State can take a decision to recover the entire quantity of coal so illegally raised without lawful authority.

192 In view of the foregoing discussions and conclusions, all these appeals are decided in the following manner: -

xx xx xx

4) All I.As. seeking direction for transportation of coal are disposed of directing: -

i) All extracted coal as assessed by State of Meghalaya lying in different districts of State of Meghalaya which as per order of NGT is in custody of State of Meghalaya shall be handed over to Coal India Ltd. for proper disposal.

ii) The Katakey Committee after discussion with Coal India Ltd. and State of Meghalaya shall formulate a mechanism for transport, weighment of all assessed coal.

iii) *The Coal India Ltd. shall auction the coal so received by it as per its best judgment and remit the proceed to State to the extent as directed above.*

iv) *All coal seized by the State for which cases have already been registered shall be dealt by the State in accordance with Section 21 of 1957 Act."*

8. We may now deal with the report of the Committee which is, *inter alia,* as follows:

> ***"It is, therefore, evident that though the learned counsel appearing for the State of Meghalaya submitted before the Hon'ble Tribunal that the compliance report in that regard shall be submitted to this committee within two weeks, the direction to install Digital Display Boards has not been fully implemented till date. As stated above, such Boards have been installed in the State Capital, i.e., in Shillong only. The same have not been installed in the coal mining affected districts and Sub-Divisions so far.***
>
> *The Committee directs the aforementioned 4(four) Cement Plants, namely, Green Valley Industries Ltd, Gold Stone Cement Ltd, Hills Cement Ltd and Virgo Cement Ltd and one Thermal Power Plant, namely, CMJ Breweries Ltd to depute their representatives to attend the next sitting of the Committee scheduled to be held on 14.08.2019 along with all required information and documents without fail.*
>
> *The Secretary to the Govt. of Meghalaya, Mining and Geology Department, during the Proceeding No. 16-B held on 23.07.2019 has produced before the Committee a letter dated 22.07.2019 seeking a month's time to formulate a comprehensive plan and proper policy of transportation and handing over of coal to the Coal India Limited for disposal/auction as per rules of the Coal India Limited. The Committee has also been*

informed that after finalisation, the same shall be placed before the Committee for deliberation.

Based on the said communication, one month time has been granted to the Mining and Geology Department, Govt of Meghalaya. The second special sitting scheduled to be held in Guwahati on 26.07.2019 with the representatives of the Coal India Limited and the concerned departments of the Govt of Meghalaya to discuss about the formulation of a policy for transportation and handing over of the coal to the Coal India Limited, has, therefore, been postponed and the next date was decided to be fixed in its Proceeding to be held on 14.08.2019.

The Committee in the said Proceeding has recorded that the majority of the directions issued by it in the Proceeding No.12 dated 25.04.2019 have not been implemented so far and hence the Commissioner & Secretary to the Govt of Meghalaya, Mining and Geology Department has been directed to submit a report on the status of implementation of each of these directions in the sitting scheduled to be held on 14.08.2019.

From the aforesaid position, it is, therefore, evident that the directions issued by the Committee in its Proceeding No.12 dated 25.04.2019 have not been fully complied with till date.

(C) CONSIDERATION OF THE RECOMMENDATIONS OF THE COMMITTEE MADE IN ITS PROCEEDING NOs. 13, 14 AND 15 DATED 03.05.2019, 03.06.2019 AND 28.06.2019, COPIES OF WHICH HAVE BEEN SENT BY MAIL IN ngp.filingAgmail.com ON 08.07.2019.

(1) The Committee in the Proceeding No.13 dated 03.05.2019 recommended for consideration for release of an amount of Rs.40,36,500/- from the MEPR Fund to implement the pilot project for aforestation and reclamation of coal mining affected land and organisation of festival-cum-

mass awareness programme submitted by the Principal Chief Conservator of Forest (Climate Change Research and Training), Govt of Meghalaya and North Eastern Regional Office of the Central Pollution Control Board.

(2) The Committee also in the Proceeding No. 14 dated 03.06.2019 has recommended for consideration by the Hon'ble Tribunal for passing necessary order for deployment of CAPFs to assist the State Police in checking the transportation and mining of coal in the State for the purpose of enforcement of the direction issued from time to time to ban illegal mining and transportation of coal.

(3) The Committee in the said Proceeding had also recommended for consideration by the Hon'ble Tribunal to release an amount of rupees one crore from MEPR fund to facilitate the Forest & Environment Department for aforestation of the coal mine affected areas and to ensure availability of adequate number of good quality plants.

(4) The Committee in the Proceeding No.15 dated 25.06.2019 has also recommended for consideration by the Hon'ble Tribunal for release of Rs.19,19,500/- from the MEPR Fund towards the cost to be incurred in the Pilot Project of Micro Algae Treatment of the acidic water in the identified stream in the coal mining affected areas to be implemented by M/S Trinity Impex International.

The Hon'ble Tribunal may consider the aforesaid recommendations of the Committee.

The Committee, on 31.08.2019 shall submit the further report relating to the status of implementation of the Action Plan prepared by it, directions issued by it from time to time and also the directions issued by the Hon'ble Supreme Court in Civil Appeal No. 10720 of

2018 (State of Meghalaya Vs All Dimasa Students Union, Dima Hasao District Committee and Ors) and other analogous matters passed In Judgment & Order dated 03.07.2019."

9. Learned Counsel for State of Meghalaya submitted that with regard to display boards, further steps have been taken and a report dated 03.08.2019 has been filed before this Tribunal and a report will also be filed before the Committee. The Committee may look into the same.

10. As regards effective action against illegal transportation, the Committee has suggested deployment of Central Armed Forces and the State Police. The Committee has also suggested release of certain funds. Learned counsel for the State submitted that the recommendations of the Committee be accepted.

11. We accept the recommendations of the Committee for release of the amount as presented in para (3) & (4) of recommendations as noted above. As regards deployment of Central Armed Police Forces (CAPF), our attention has been drawn to earlier proceedings before this Tribunal in order dated 25.03.2015 as follows:

"

1. *The Additional Secretary, North East in the Ministry of Home, Central Government shall, within a period of two weeks from today, hold a meeting with the Chief Secretary of the State of Meghalaya and other concerned Authorities and consider the proposal of the State of Meghalaya for deployment of appropriate force to ensure compliance of orders of the Tribunal and protection of the Environment and Ecology, particularly water bodies as recorded in various orders of the Tribunal. We are hopeful, that the decision will be taken objectively and in the interest of public at large."*

12. We are informed that in pursuance thereof, the Central Government did provide the requisite Forces at that time. In the light thereof, the State of Meghalaya to follow the same course of approaching the Central Government. The Central Government may give due consideration to such proposal expeditiously.

13. Only other issue which survives for consideration is the enforcement of directions of the Hon'ble Supreme Court for handing over coal already mined and lying at various places in Meghalaya to the Coal India Ltd. As per directions of the Hon'ble Supreme Court, in the judgement dated 03.07.2019 the same may be looked into by the Committee in consultation with the officers of Coal India and the State of Meghalaya. We suggest that the Committee may fix specific timeline for the purpose.

14. Our attention in this regard has been drawn to a *Challan* dated 13.08.2019 issued by the Divisional Mining Officer, Jowai with regard to transportation of the 'auctioned' mineral. Learned Counsel for the State may ascertain whether the transportation is in terms of the scheme prepared by the Committee in accordance with the directions of the Hon'ble Supreme Court and if not, remedial action may be taken. The Committee may look into this aspect and applicability of online electronic manifest system for regulating movements of vehicles and issuance of *challans* as per the Tribunal's order dated 11.04.2019.

15. The companies in question are directed to furnish the requisite information to the Committee, failing which this Tribunal may have to take coercive measures against the Chief Executive Officers of the

companies. This aspect will be considered in the light of further report of the Committee. The Committee may also make its recommendations about the conduct of officers not cooperating in compliance of orders of the Hon'ble Supreme Court and this Tribunal so that the State may take appropriate action and inform this Tribunal.

16. The Committee has proposed to send its further report by 31.08.2019. Thereafter, a further report be sent after three months by 30.11.2019.

17. List again on 10.12.2019 or as and when the occasion arises.

Adarsh Kumar Goel, CP

S.P. Wangdi, JM

K. Ramakrishnan, JM

Dr. Nagin Nanda, EM

August 22, 2019
Original Application No. 110(THC)/2012
AK

sd/-
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ANNEXURE R16/6

THE FIFTH INTERIM REPORT

of

The Independent Committee

Consisting of

JUSTICE BROJENDRA PRASAD KATAKEY
FORMER JUDGE, GUWAHATI HIGH COURT, GUWAHATI

PROF. S. C. BHOWMIK
RUNGTA CHAIR PROFESSOR, DEPARTMENT OF MINING ENGINEERING
REPRESENTATIVE OF THE INDIAN INSTITUTE OF TECHNOLOGY- INDIAN SCHOOL OF MINES (IIT -ISM), DHANBAD 826 004

DR. SHANTANU KUMAR DUTTA, ADDL. DIRECTOR
REPRESENTATIVE OF THE CENTRAL POLLUTION CONTROL BOARD

On

RESOURCE (COAL) AUDIT OF CEMENT INDUSTRIES AND THERMAL POWER PLANTS IN MEGHALAYA

Submitted To

The Hon'ble National Green Tribunal, Principal Bench, New Delhi

On 02.12.2019

Constituted vide order dated 31.08.2019 to go into the issues arising out of the coal mining in the State of Meghalaya

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CHAPTER-1: BACKGROUND

1.1 On 12.11.2018, the Committee visited some coal mine areas in East Jaintia Hills District. The Committee on the said day also visited two Cement Plants (*viz.* Star Cement Limited and Star Cement Meghalaya Limited) and a Thermal Power Plant (*viz.* Meghalaya Power Limited) of the Star Cement Limited located at Lumshnong village in East Jaintia Hills District. The Committee during the visit to these plants made following observations:-

(i) M/s Meghalaya Power Limited is a 43 MW Coal Based Power Plant. The Unit stands beside M/s Star Cement Limited, which is an integrated cement plant. M/s Meghalaya Power Limited, M/s Star Cement Limited and another cement plant, namely, M/s Star Cement Meghalaya Limited, are Units of same group of Companies. The cement plants are branded as 'Star Cement'.

(ii) Huge quantity of coal is lying in open coal storage areas. The representative of the cement plants, present during the visit, claims that they procure coal for the plant from North East Coalfields Limited, Margherita and from Eastern Coal Fields as well as from the State of Nagaland. It has also been stated that they procured coal from local market when the transportation of the coal from mines in the State of Meghalaya was allowed by the Hon'ble Supreme Court and Hon'ble National Green Tribunal. They also claimed import of about 20,000 MT of coal from Malaysia during the last financial year.

(iii) As per the record of the Central Pollution Control Board, the Star Cement Group of Companies, which has 2(two) power plants of 1 X 43 MW and 1 X 8 MW capacity, which need considerable amount of coal for operating the power plants. It has 2(two) integrated cement Units, *viz.* Star Cement Limited and Star Cement Meghalaya Limited, which use coal of about 15% of total clinker production.

(iv) Moreover, as per the record of Central Pollution Control Board, there are few other Coal Based Power Plants in Lumshnong areas of East Jaintia Hills District. The capacity of captive power plants of various cement producing mills, as is available with the Central Pollution Control Board, is given below –

Sl. No.	*Name of the Cement Plant*	*Capacity of Captive Power Plants*
1.	*Adhunik Cement Limited*	*25 MW*
2.	*Meghalaya Cements Limited*	*12 MW*
3.	*Amrit Cements Limited*	*10 MW*
4.	*Goldstone Cements Limited*	*10 MW*

1.2 The Committee in its Fourth Sitting held on 13.11.2019 took note of the above observations and directed the North Eastern Regional Directorate of the Central Pollution Control Board (CPCB) to prepare and submit a report on the coal consumption in the Captive Power Plants of the Cement Manufacturing Units of East Jaintia Hills District and also in the clinker production for the last 4 (four) years (*viz.* 2014–15, 2015–16, 2016–17 and 2017-18) based on technical data on average coal requirement per MT of clinker production and coal consumption per million units of power generation.

1.3 During Fifth Sitting of the Committee held on 07.12.2019 the North Eastern Regional Directorate of the CPCB assured the Committee that based on compilation of the data, a report on coal consumption as sought by the Committee in its Fourth Sitting will be submitted to the Committee within a week.

1.4 During Sixth Sitting of the Committee held on 20.12.2019 the North Eastern Regional Directorate of the CPCB informed the Committee that the report as asked for relating to year – wise requirement, source of procurement and consumption of coal by the Cement Industries, Power Plants and Captive Power Plants in the State of Meghalaya, shall be submitted to the Committee in its next meeting

1.5 The Committee through its First Interim Report dated 31.12.2018 placed its observations on the matters as contained in paragraph 1.1 above, before the Hon'ble National Green Tribunal (NGT). The Hon'ble NGT in Order dated 04.01.2019 took note of these observations and directed that the Committee may consider the

resource (coal) audit of Meghalaya Power Limited and Star Cement Limited to ascertain the legitimate procurement of coal and its source.

1.6 During Seventh Sitting of the Committee held on 11.01.2019 the North Eastern Regional Directorate of the CPCB informed that out of 7 (seven) Captive Power Plants in the State of Meghalaya, the relevant data relating to coal consumption from 6 (six) Plants have been collected. It was also informed that the data from the remaining 1 (one) Plant *viz.* Goldstone Cement Limited will be collected soon and the consolidated data for all these 7 (seven) plants will be submitted to the Committee in its next Sitting.

1.7 During Eighth Sitting of the Committee held on 11.02.2019 the North Eastern Regional Directorate of the CPCB submitted a report on coal consumption by Thermal Power Plants and Cement Industries in the State of Meghalaya. As per the said report the State of Meghalaya is home to sixteen (16) Cement Industries and 9 nine (9) Thermal Power Plants. Except one standalone Thermal Power Plants (*viz.* Meghalaya Power Limited), all other Thermal Power Plants are Captive Power Plants of the Cement and other Industries. Out of these sixteen (16) Cement Industries, one (1) Cement Industry (*viz.* Billenium Cement Limited) is a clinker grinding unit which does not use any coal. It has also been stated in the said report of the North Eastern Regional Directorate of the CPCB that three (3) Cement Industries (*viz.* H.M. Cement Limited, RNB Cement Limited and Megatech Engineers Limited) did not consume any coal since the year 2014-15 as these industries were under shutdown. It has also been stated in the said report that out of these sixteen (16) Cement Industries, two industries (*viz.* Jaintia Cement Limited and Virgo Cement Limited) are vertical shaft Kiln (VSK) based cement producing units. These units use coke breeze/low ash metallurgical coke (LAMC) as a fuel. No coal has been used by any of these industries since ban on rat hole mining was imposed by the Hon'ble NGT in the month of April, 2014.

1.8 The Committee took a copy of the said Report on record for further examination and directed the North Eastern Regional Directorate of the CPCB to submit a report to the Committee as to whether the procurement of coal from Meghalaya by the Thermal Power Plants and Cements Industries has violated any

condition set forth in the licence/ permission granted for setting up of such power plants and cement industries and if so, the required action to be taken against those Thermal Power Plants and Cement Industries. The Committee further directed that the said report shall be submitted on 25.02.2019.

1.9 During Ninth Sitting of the Committee held on 25.02.2019 the North Eastern Regional Directorate of the CPCB sought more time to submit a report relating to the violation or otherwise of any condition set forth in the license/ permission granted to the thermal power plants and cement industries by procuring coal locally from the State of Meghalaya and also the action required to be taken against those thermal power plants and cement industries. The Committee allowed the North Eastern Regional Directorate of the CPCB to submit the report till its next Sitting to be held on 25.03.2019.

1.10 During Eleventh Sitting of the Committee held on 25.03.2019 the North Eastern Regional Directorate of CPCB submitted an updated report on coal consumption by Cement Industries and Thermal Power Plants in the State of Meghalaya. The Committee after examination of the said Report observed that year-wise details of coal reported to be consumed by various Cement and Thermal Power Plants have only been provided in the said report. The Committee further noted that in the absence of year-wise details of cement or the power produced by each of the Cement Industries and Thermal Power Plants and the quantity of coal required to produce such quantity of cement or power, it is not possible for the Committee to ascertain that quantity of coal reported to be procured by these plants was sufficient to produce reported quantity of cement/power. The Committee further noted that difference between the quantity of coal reportedly consumed by each of the Cement Industries and Thermal Power Plant and the quantity of coal required to produce such reported quantity of cement or power by each such plant, if any, could have been met by illegally mined coal. The Committee therefore directed the North Eastern Regional Office of the CPCB to revise the report keeping in view the above observations and submit the same to the Committee during its next Sitting to be held on 25.04.2019.

1.11 The Hon'ble NGT by order dated 11.04.2019 directed that the Committee may also consider requiring audit of the sources of coal acquired by the power generation and cement plants in the State of Meghalaya.

1.12 The Committee in its twelfth Siting held on 25.04.2019 formulated a format for undertaking resource (coal) audit of each Cement Industry and Thermal Power Plant in the State of Meghalaya by North Eastern Regional Directorate of the CPCB in compliance of the directions issued by the Hon'ble NGT's by the said Order dated 11.04.2019.

1.13 During Fourteenth Sitting of the Committee held on 03.06.2019 representative of the CPCB informed the Committtee that information in respect of resource (coal) audit of Cement Industries and Thermal Power Plants in the State of Meghalaya to be undertaken by them in compliance of directions issued by the Hon'ble NGT by order dated 11.04.2019 has been received from only two such units. Information received from these units also does not appears to be correct. The Committee during the said Sitting noted that reluctance of these Cement Industries and Thermal Power Plants to provide requisite information not only amounts to total disregard and disrespect to the Hon'ble NGT and to the CPCB but also creates a suspicion about use of illegally mined coal by these plants. The Committee further noted that continuous defiance of these units is highly unacceptable and cannot be tolerated any further. The Committee, keeping in view the above, directed that in case any of these units continues to wilfully disobey the requests made by the North Eastern Regional Directorate of CPCB to provide the data/information required by them to conduct the resource (coal) audit, the North Eastern Regional Directorate of CPCB shall initiate appropriate punitive action, as per law, against each such defaulting units.

1.14 The Committee during its Fourteenth Sitting held on 03.06.2019 also noted that year-wise details of coal purchased by each of these units since imposition of ban on mining of coal in the State by the Hon'ble NGT are already available in the first report prepared by the North Eastern Regional Directorate of the CPCB. The Committtee further noted that other information such as annual production of coal/ power and specific fuel consumption by each such units are available in the Annual Reports and Detailed Project Report (DPR) of these units, a copy of which is either

available in the public domain or is already available with North Eastern Regional Directorate of the CPCB. The Committee keeping in view the above directed that the North Eastern Regional Directorate CPCB shall complete resource (coal) audit of each cement/power plant in the State and submit a report to the Committee within a month, without fail.

1.15 The Committee in its Fifteenth Sitting held on 28.06.2019 noted that from perusal of information on the clinker and power produced by some of these plants available in their annual reports, a copy of which is available in the public domain *prima facie* it appears that quantity of coal reported to be procured by some of these plants is grossly insufficient to produce reported quantity of cement and/or power by such plants. The Committee further noted that the gap has, in all probability, been met by illegally mined coal. The same, if found to be true, has not only resulted in gross violation of the orders of the Hon'ble NGT and the Hon'ble Supreme Court but has also resulted in enormous loss of revenue to the State. To have a preliminary assessment of illegally sourced coal, if any, used by any of these plants/industries after ban on mining of coal was imposed by the Hon'ble NGT in April, 2014, the Committee directed the Managing Directors/ Chief Executive Officers of all Cement Industries and Thermal Power Plants in the State of [redacted] to depute their duly authorised representative(s) to remain present before the Committee in its sitting to be held on 23.07.2019 and produce before the Committee, along with supporting documentary evidence, the following information /documents:

(i) Year-wise details of clinker and / or power produced since imposition of ban on coal mining in the State in April 2014;

(ii) Year-wise details of coal and / or any other alternate fuel procured since imposition of ban on coal mining in the State in April 2014;

(iii) Year-wise details of the quantity of cement/ clinker on which transport subsidy, if any, has been claimed by the plant since imposition of ban on coal mining in the State in April 2014;

(iv) A copy of annual report for each of the years since imposition of ban on coal mining in the State ;

(v) Average estimated quantity of coal and / or any other alternate fuel(s) required to produce one tonne of clinker and / or one unit (kwh) of power; and

(vi) A copy of Detailed Project Reports (DPRs) submitted to the Bank(s) / Financial Institution(s) to obtain loan for establishment / expansion / modernization of the plant.

1.16 During Sixteenth Sitting of the Committee representiaves of 9 (nine) Cement Industries (*viz.* Amrit Cement, Cosmos Cement Limited, Dalmia Bharat Cement Limited, Jaintia Cement Limited, JUD Cement Limited, Mawmluh Cherra Cement Limited, Meghalaya Cement Limited, Star Cement Limited and Star Cement Meghalaya Limited) and four (4) Thermal Power Plants (*viz.* Maithan Alloys Limited, Meghalaya Power Limited, Shree Sakambari Ferro Alloys Pvt. Ltd. and Shyam Century Ferrous Ltd.) appeared before the Committee. A summary of deliberations held on the matter during the said Sitting of the Committee is as below:

(i) Representatives of Mawmluh Cherra Cement Limited, Jaintia Cement Limited, Maithan Alloys Limited and Shree Sakambari Ferro Alloys Pvt. Ltd. submitted information and documents sought by the Committee. The Committee observed certain discrepancies in information submitted by Maithan Alloys Limited and Shree Sakambari Ferro Alloys Pvt. Ltd and requested them the depute a representative to attend next sitting of the Committee to be held on 14.08.2019 along with the corrected information. The Committee also noted that the information provided by the Mawmluh Cherra Cement Limited does not contain Annual Report for the year 2018-19.

(ii) Representative of Jaintia Cement Limited informed that they do not use coal as a fuel. He further stated that the entire fuel requirement for the said plant is met from the Coke Breeze sourced from Assam. The Committee directed the North Eastern Regional Directorate of the CPCB to undertake audit of each of the Coke Plants from which the coke has reportedly been sourced by the Jaintia Cement Limited in the format stipulated by the Committee for resource (coal) audit of cement factories and Thermal Power Plants in Meghalaya and submit a report to the Committee within one month. The said Report is still awaited from the North Eastern Regional Directorate of CPCB.

(iii) The representative of Cosmos Cement informed that they have not yet installed the plant and machineries of the Cement Plant and have therefore neither commenced production of the cement nor have purchased any coal.

(iv) Dr. Shantanu Kumar Dutta, Addl. Director, North East Regional Directorate of the CPCB who is also a member of the Committee informed that the RNB Cement Limited will not be able to provide any information or document as the plant has been taken over by the National Company Law Tribunal (NCLT) and is managed by an Interim Resolution Professional (IRP).

(v) Representatives of Amrit Cement, Meghalaya Cememt Limited, Meghalaya Power Limited, Star Cement Limited and Star Cement Meghalaya Limited initially questioned the jurisdiction of the Committee to seek information from them. Later on they agreed to provide the information and documents sought by the Committee provided additional time is granted to them. Similarly representatives of Dalmia Bharat Cement Limited, JUD Cement and Shyam Century Ferrous Limited requested the Committee to provide additional time for submission of the information and documents sought by the Committee. Inspite of prior notice, five Cement Industries (*viz.* Greenvalley Industries Limited, Goldstone Cements Limited, Hills Cements Limited, RNB Cement Limited and Virgo Cements Limited) and one Thermal Power Plant (*viz.* CMJ Breweries Limited) did not depute a representative to attend Sixteenth Sitting of the Committee. The Committee directed the afore-mentioned defaulting Industries to depute a representative to attend next Sitting of the Committee to be held at Shillong on 14.08.2019 along with all information and documents sought by the Committtee, without fail.

1.17 During Seventeenth Sitting of the Committee held on 14.08.2019, representiaves of nine (9) Cement Industries (*viz.* Amrit Cement, Dalmia Bharat Cement Limited, Goldstone Cement Limited, Green Valley Industries Limited, Hill Cement Limited, JUD Cements Limited, Meghalaya Cement Limited, Star Cement Limited and Star Cement Meghalaya Limited) and four (4) Thermal Power Plants (*viz.* Maithan Alloys Limited, Meghalaya Power Limited, Shree Sakambari Ferro Alloys Pvt. Ltd. and Shyam Century Limited) appeared before the Committee. A learned Senior Counsel along with one other Counsel appeared before the Committee on behalf of Star Cement Limited and two of its subsidiaries (*viz.* Star

Cement Meghalaya Limited and Meghalaya Limited). A summary of deliberations held on the matter during the said Sitting of the Committee is as below:

(i) The Mawmluh Cherra Cement Limited provided a copy of Annual Report for the year 2018-19. The Committee took the same on record.

(ii) Three (3) Cement Industries (*viz.* Goldstone Cement Limited, Meghalaya Cement Limited, Star Cement Limited and Star Cement Meghalaya Limited) and four (4) Thermal Power Plants (*viz.* Maithan Alloys Limited, Meghalaya Power Limited, Shree Sakambari Ferro Alloys Pvt. Ltd. and Shyam Century Limited) submitted information and documents sought by the Committee.

(iii) One (1) Cement Industry (*viz.* Amrit Cement) provided some of the information/document sought by the Committee. Four (4) Cement Industries (*viz.* Dalmia Bharat Cement Limited, Greenvalley Industries Limited, Hill Cement Limited and JUD Cement Limited) sought additional time to provide information/documents sought by the Committee. Inspite of prior notice, one Cement Industry (*viz.* Virgo Cements Limited) and one Thermal Power Plant (*viz.* CMJ Breweries Limited) neither deputed a representative to attend meeting of the Committee nor provided the information/documents to the Committee. The Committee directed all these defaulting Industries to provide the information/documents to the Committee within one week positively.

(iv) The Committee noted that the quantity of coal procured by Maithan Alloys Limited and Shri Sakambari Ferro Alloys Pvt. Ltd, as per the statements submitted to the Committee, is substantially different than the quantity of coal reportedly consumed by the these Plants, as per the details given in a report on coal consumption by the Thermal Power Plants and Cement Industries submitted to the Committee by North Eastern Regional Directorate of CPCB. The Committee therefore, directed the North Eastern Regional Directorate of CPCB to re-examine the records relating to purchase and use of coal by above Thermal Power Plants and submit a report to the Committee within fifteen days.

(v) The Committee noted that *prima-facie* the quantity of coal purchased by majority of Cement Industries and Thermal Power Plants is much lower than the quantity of coal required to produce reported quantity of clinker and/or electricity.

(vi) Many of the Cement Industries and Thermal Power Plants claimed that they have used large quantity of slate in place of coal. The Committee noted that it is neither technically feasible nor legally permissible to use large quantity of slate in place of coal.

1.18 The Star Cement Meghalaya vide letter dated 26.08.2019 submitted a representation wherein, among others, it has been stated that observations made by the Committee that *prima-facie* they have used illegal coal for production of clinker/power is not based on the factual information but on the premise that use of alternate fuel by them is not technically feasible and that no royalty on the same was paid. The Committee sent a copy of the said representation to the MSPCB, the North Eastern Regional Directorate of the CPCB and North Eastern Regional Office of the Ministry of Environment, Forest and Climate Change (MoEFCC), Government of India (GoI) for their comments.

1.19 During Eighteenth Sitting of the Committee held on 16.09.2019, the MSPCB, the North Eastern Regional Directorate of the CPCB and North Eastern Regional Office of the MoEFCC, GoI submitted their comments on submissions made by the Star Cement in their said letter dated 26.08.2019. The Committee took a copy of these comments on record and directed as below:

(i) The MSPCB shall provide to the Committee a copy of Environmental Statements submitted to them by all Cement Industries and Thermal Power Plants in the State of Meghalaya for the period from 20014-15 to 2018-19.

(ii) The MSPCB shall provide to the Committee a copy of all authorizations/ no objection certificates granted by them to Cement Industries and Thermal Power Plants in the State of Meghalaya for use of any fuel other than coal.

(iii) The MSPCB shall provide to the Committee a copy of 'Consent to Establish' and/or 'Consent to Operate', if any, granted for mining of slate or muslate in the State of Meghalaya. In case no such consent has been granted, the same shall also be intimated to the Committee within one week

(iv) The North Eastern Regional Office of the MoEFCC, GoI and the State Environmental Impact Assessment Authority (SEIAA), Meghalaya shall provide to the Committee a copy of Environmental Clearance(s), if any, granted for mining of slate in the State of Meghalaya. In case no such EC has been issued by them the same shall also be intimated to the Committee.

(v) The North eastern Regional Directorate of the CPCB shall provide to the Committee a copy of data which formed the basis for making a submission before the Committee while preparing its First Interim Report to the effect that the two integrated cement units of State Cement Limited (*viz.* Star Cement Limited and Star Cement Meghalaya Limited) use coal of about 15% of total clinker production. The CPCB may also provide the reasons for discrepancy between the said information provided in December 2018 and the information provide vide letter dated 13.09.2019 wherein it has been stated that actual requirement of coal by these cement plants is even less that self-declared quantity of 12.75% of clinker production.

1.20 During Eighteenth Sitting of the Committee held on 16.08.2019, the Commissioner and Secretray to the Government of Meghalaya, Mining and Geology Department informed the Committee that no mining lease has been granted so far for extraction of slate in the State of Meghalaya. He further stated that local suppliers have supplied muslate or slate sourced from overburden of coal mining carried out prior to ban imposed by Hon'ble NGT. He also stated that six (6) Cement Industries (*viz.* Dalmia Bharat Cement Limited, Goldstone Cement Limited, Green Valley Industries Limited, Meghalaya Cements Limited, Star Cement Limited and Star Cement Meghalaya Limited) and one (1) Thermal Power Plant (*viz.* Meghalaya Power Ltd.) have paid royalty on slate used by them.

1.21. Later on, the Committee received requisite information/documents sought from all defaulting Cement Industries and Thermal Power Plants. The Committee also received information/documents sought from the MSPCB, North Eastern Regional Directorate of CPCB and North Eastern Regional Office of the MoEFCC, GoI in its Eighteenth Sitting held on 16.09.2019.

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CHAPTER 2: ANALYSIS OF INFORMATION PROVIDED BY INDUSTRIES AND REGULATORY AUTHORITIES

2.1 Mawmluh Cherra Cement Limited

2.1.1 The Mawmluh Cherra Cement Limited was initiated incorporated as a private enterprise under the Indian Companies Act, 1913 in the name of the 'Assam Cement Limited' on 20.05.1955 to establish first cement plant of the entire North East India at a place named Mawmluh located near Cherrapunjee at about 56 km from Shillong. Keeping in view the inability of the original promoters to raise requisite funds for establishment of the plant, the Government of Assam decided to take-over the enterprise. Accordingly, on 01.01.1964 the Assam Cement Limited became a Government of Assam undertaking with very small and token percentage of share given to private sector. The Cement Plant having installed capacity of 85,000 tones of cement per annum was commissioned in November 1964. With the reorganization of the composite State of Assam resulting in creation of a new State of Meghalaya on 22.01.1972 the control and management of the above enterprise formally passed over to the State of Meghalaya. On 07.05.1974 the above enterprise was rechristened as Mawmluh-Cherra Cement Limited (hereinafter referred to as "MCCL").

2.1.2 The Committee examined the Techno-Economic Feasibility Report for expansion of existing cement plant of MCCL consisting of three long wet process kilns (Kiln 1 of 250 tons per day (TPD) and Kiln 2 and 3 of 340 TPD each) by addition of 600 TPD dry process kiln in the existing cement plant prepared by Holtec Consulting Private Limited in 2004. The said report envisages coal sourced from nearby areas as a fuel for the said plant. List of raw materials for the said plant given in the said Report does not include any other fuel. It has also been stated in the Said Report that specific coal requirement (*i.e.* percentage of coal required to produce a unit quantity of clinker) for the said plant is 16%.

2.1.2 Presently, the dry process kiln of 600 tpd capacity is only operational in the MCCL. The all three wet process kilns have been de-commissioned in 2014. Foundation stone of the said dry process kiln was laid in 2004. The same however,

could be commissioned in the month of September 2016. Hence, after the imposition of ban on illegal rat-hole coal mining was imposed by the Hon'ble NGT in April 2014 the cement plant of the MCCL was in operation for a period of about three years (*viz.* from September 2016 to March 2019).

2.1.3 Year-wise details of clinker produced and the coal procured by the MCCL to produce such clinker, since the ban on illegal rat hole coal mining was imposed by the Hon'ble NGT in April 2019 (*viz.* from the year 2014-15 to the year 2018-19) (hereinafter referred to as 'Audit Period') is as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Clinker produced (MT)	-	-	32,505	40,440	38,530	1,11,475
Coal procured (MT)			10,196	10,192	11,802	32,190

2.1.4 The representative of North Eastern Regional Directorate of CPCB informed the Committee that after due scrutiny of all requisite documents, they have found that the entire afore-mentioned quantity of 32,190 MT coal has been procured by MCCL from legal sources.

2.1.5 The Committee notes that as per the afore-mentioned information, the reported specific coal consumption (*i.e.* percentage of coal consumed to produce a unit quantity of clinker) for the MCCL during the Audit Period is 28.876 %. The Committee also notes that in paragraph 1 of the 'Guidelines on Co-processing in Cement/Power/ Steel Industry' issued by the CPCB in February, 2010, a copy of the which has been placed before the Committee by North Eastern Regional Directorate of the CPCB, it has been stated that 40 million tones of coal is required to produce 200 million tomes of cement in the entire country. The specific coal consumption for the cement industry for the country as a whole, as per the said Guidelines, is 20%.

2.1.6 The Committee notes that the reported specific coal consumption by the MCCL during the Audit Period (*i.e.* 28.876%) is substantially higher than the

average specific coal consumption of the Cement Industry for the country as a whole (i.e. 20 %). The Committee further notes that the reported specific coal consumption of the MCCL is also substantially higher than the same for other Cement Industries in Meghalaya. **The Committee is therefore; of the view that during the Audit Period the entire requirement of coal for the MCCL has been met from legal sources.**

2.2 Star Cement Limited and its Two Subsidiaries (*viz.* Star Cement Meghalaya Limited and Meghalaya Power Limited)

2.2.1 The Star Cement Limited (formerly known as Cement Manufacturing Company Limited) is the largest cement manufacturer of the North-East India. The first cement plant of the Star Cement Limited, having installed capacity to produce 1,800 TPD clinker was commissioned TPD at Lumshnong village in East Jaintia Hills District in the year 2005. Later on the installed capacity of the said plant was enhanced to produce 2400 TPD clinker. During, 2013, Star Cement Meghalaya Limited, a wholly owned subsidiary of the Star Cement Limited, commissioned a cement plant having installed capacity to produce 5,300 TPD clinker. The Meghalaya Power Limited, a fully owned subsidiary of the Star Cement Limited established 8 MW Thermal Power Plant. The said plant was commissioned in 2009. Later on the installed capacity of the said Thermal Power Plant was enhanced to 51 MW by addition of an eight 43 MW unit. The said Thermal Power Plant having installed capacity of 43 MW was commissioned in 2013. All these Cement Plants and Thermal Power Plant of the Star Cement Limited and its afore-mentioned subsidiaries are located in Lumshnong village in close vicinity to each other. All these plants were in operation before the ban on illegal rat-hole coal mining was imposed by the Hon'ble NGT in April 2014.

2.2.2 The Committee in its Sixteenth Sitting held on 23.07.2019 examined a Techno-Economic Feasibility Report (TEFR) of the Modernization & Expansion of the then existing plant of the Cement Manufacturing Company Limited (now Star Cement Limited) from 1800 TPD to 2400 TPD clinker and a similar report of 5300 TPD clinkerization plant of the Star Cement Meghalaya Limited, both prepared by Holtec Consulting Private Limited, a copy of the which was provided to the

Committee by representatives of the Star Cement Limited, and observed that both these plants have been designed to use 100% Meghalaya coal available locally from areas within the distance of 50 kms. Nowhere in these reports is it stated that any of these plants can be operated by any alternate fuel other than coal. It has also been stated in these Reports that net calorific value of the local coal to be used in these clinker plants is 5,800 Kcal/kg. It has also been stated in these Reports that specific heat consumption of these plants is 740 Kcal per kg of clinker. The specific coal requirement for both these plants, as per the aforementioned information given in these Reports, is 12.75 %.

2.2.3 The Committee in its Sixteenth Sitting held on 23.07.2019 also examined TEFR of the Meghalaya Power Limited prepared jointly by Technical Consultant – Cethar Consulting Engineers (P) Ltd., Chennai and Financial Consultant- KBG Consultants Pvt. Ltd., Kolkata, a copy of the which was provided to the Committee by a representative of the Star Cement Limited, and observed that as per the said Report the said plant has been designed to use coal sourced from nearby coal mines at Bapung and Khliehriat, Jaintia Hills, in Meghalaya & captive mines, Meghalaya. Requirement of the locally sourced Meghalaya coal at 100 % capacity for the said 43 MW TPP, as per the said Report, is 720 MT per day. The specific fuel requirement for the said TPP, as per the information given in the said Report, is therefore 0.70 kg/ kwh. Nowhere, in the said Report it has been stated that it will be feasible to run the plant by using any alternate fuel other than coal.

2.2.4 The Committee in its Sixteenth Sitting held on 23.07.2019 also noted that Environmental Clearance (EC) to the said TPP has been accorded by the Ministry of Environment and Forests, Government of India subject to, among others, a condition that *"In case source of fuel supply is changed at a later stage (now proposed on imported coal from Indonesia the project proponent shall intimate the Ministry well in advance along with necessary requisite documents for its concurrence for allowing the change., In such a case the necessity for re-conducting public hearing may be decided by the Ministry in consultation with the Expert Appraisal Committee".* The Committee also noted that the North Eastern Regional Office of the MoEFCC, GoI during routine monitoring of conditions stipulated in EC to the said TPP has

observed that in contravention of the said condition, the plant has been operated by using locally sourced coal. For the said violation, the North Eastern Regional Office has requested the MoEFCC, GoI to initiate penal measures in accordance with the provisions of the Environment (Protection) Act, 1986 against the said TPP. In pursuance, a show cause notice has been issued to the said TPP by the MoEFCC, GoI. No action has however been taken against the Meghalaya Power Limited for continuous violation of the said condition stipulated in the EC for last several years.

2.2.5 The Committee after examination of documents submitted by representatives of the Star Cements Limited in its Sixteenth Sitting held on 23.07.2019 noted that year-wise details of clinker (in MT) or power (in kwh) produced and coal procured by each of the afore-mentioned three plants of the Star Cements Limited during the Audit Period are as below:

Plant	Items	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
Star Cement Limited	Clinker produced (MT)	3,30,010	4,92,055	5,67,241	5,15,350	6,00,025	25,04,681
	Coal procured (MT)	13,417	47,628	10,192	25,267	10,989	1,07,493
Star Cement Meghalaya Limited	Clinker produced (MT)	15,49,349	16,29,025	15,79,345	15,41,945	14,36,600	77,36,264
	Coal procured (MT)	58,448	1,48,954	9,775	67,624	84,188	3,68,989
Meghalaya Power Limited	Power Produced (Million kwh)	167.923	183.114	201.624	190.059	170.116	912.836
	Coal procured (MT)	25,182	68,092	41,863	36,129	18,024	1,89,290
Total	Clinker produced (MT)	18,79,359	21,21,080	21,46,586	20,57,295	20,36,625	102,40,945
	Power Produced (Million kwh)	167.923	183.114	201.624	190.059	170.116	912.836
	Coal procured (MT)	97,047	2,64,674	61,830	1,29,020	1,13,201	6,65,772

2.2.6 During sixteenth Sitting of the Committee representatives of the Star Cement Limited also placed before the Committee a document stating therein that during the Audit Period, apart from the coal these plants also purchased alternate fuels such as Mu Slate, Petcoke and Saw dust. Year-wise details of the quantity of alternate fuels stated to be purchased by each of these plants are as below:

(Metric Tonne)

Plant	Nature of Alternate Fuel	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
Star Cement Limited	Mu Slate	50,042	91,556	82,969	1,92,859	1,01,129	5,18,555
Star Cement Meghalaya Limited	Mu Slate/ Pet Coke/ Saw Dust	1,87,631	3,01,027	2,03,188	4,45,209	1,86,032	13,23,087
Meghalaya Power Limited	Mu Slate	1,06,243	1,39,303	1,73,348	2,87,638	1,58,652	8,65,184
Total		**3,43,916**	**5,31,886**	**4,59,505**	**9,25,706**	**4,45,813**	**27,06,826**

2.2.7 The Committee during its Sixteenth Sitting also noted that it has also been stated in the documents submitted to the Committee by representatives of the Star Cements Limited that average estimated requirement of coal and alternate fuel for production of clinker by these plants is 9% - 14% and 25% - 35% respectively. Similarly, it has also been stated in these communications that average estimated requirement of coal and alternate fuel for production of one kwh of power by the said Thermal Power Plant is 0.45 – 0.65 kg per kwh and 1.20 – 1.60 kg per kwh.

2.2.8 The Committee during its Sixteenth Sitting also noted that keeping in view that the project proponent in their own communication has stated that estimated requirement of coal for these plants is upto 14 % and both these plants are more than 10 years old, the actual requirement of coal for production of clinker by both these plants is atleast 14 % of the clinker produced. The Committee in the said

Sitting held on 23.07.2019 also noted that specific coal requirement for the Meghalaya Power Limited is atleast 0.70 kg/kwh as has been stated in its TEFR.

2.2.9 The Committee in its Sixteenth Sitting also noted that use of alternate fuel, in place of coal in these plants, which have been designed to use coal as an exclusive fuel, requires major modification/alteration in their design and operation. The Committee in the said Sitting also noted that nothing was placed before the Committee to the effect that design of these plants have been altered/modified to enable them to utilise fuel such as slate having very low calorific value in place of the high calorific value local Meghalaya coal of about 5800 Kcal/kg calorific value. The Committee also noted that as per documents provided to the Committee, during the year 2016-17, the clinker plant of the Star Cement Meghalaya Limited was operated by using 9,775 MT coal and 2,03,188 MT of alternate fuel. The Committtee in the said Siting noted that even with modifications, a clinker plant cannot attain the requisite kiln temperature with such a low calorie fuel mix.

2.2.10 The Committee in its Sixteenth Sitting also noted that paragraph 2 of the Environment Impact Assessment (EIA) Notification issued by the MoEFCC, GoI vide S.O. 1533 dated 16.09.2006 mandates prior EC in the cases involving change in product mix. A representative of Star Cement Limited admitted before the Committee that no such EC has been obtained for any of these plants. Mr. H. Tynsong, Scientist D, North Eastern Regional Office of the MoEFCC, GoI during the said Sitting drawn attention of the Committee to specific condition no. (xi) (*viz. efforts shall be made to use low -grade lime, more fly ash and solid waste in cement manufacturing*) and no. (xii) (*viz. all efforts shall be made to use of high calorific hazardous waste in the cement kiln and necessary provision shall be made accordingly*) stipulated in EC to Star Cement Meghalaya Ltd. issued by the MoEFCC, GoI vide letter dated 28.10.2009 and stated that these conditions specifically provides for use of alternate fuel. He further stated that keeping in the above, use of alternate fuel in place of coal by the said plant does not requires prior EC. The Committee after examination of six-monthly self-compliance reports to said EC, a copy of which is available on website of the Star Cement Limited, observed that in respect of the afore-mentioned condition no. (xi) it has been reported that *"SMCL is*

a clinkerization unit, no fly ash is used in the unit. The generated solid waste from the pollution control equipment has been recycled and re-used in the process and has been used for clinker manufacturing. Amount 8-10 % of low grade lime available in the mine has been used in the process". Similarly, in respect of the afore-mentioned specific condition no. (xii) it has been reported that *"Provision already made to use of high calorific waste i.e. waste oil in the kiln. The tank capacity is 1000 litres. The used oil disposal process along with photograph has been submitted along with CREP in MoEF&CC, Shillong & New Delhi."* The Committee further noted that use of any alternate fuel, as was claimed by a representative of the Star Cement Limited, has not been reported anywhere in these self-compliance reports. The Committee also noted that even for the used oil, merely making a provision for its use and not any actual use has been reported in these self -compliance reports.

2.2.11 The Committee in its Sixteenth Meeting also noted that apart from the revised EC, change in fuel for a plant also requires prior No Objection Certificate (NoC) from the MSPCB. The Member- Secretary of the MSPCB, during the said Meeting placed before the Committee a letter dated 24.09.2017 wherein the MSPCB communicated its no-objection certificate to M/s. Star Cement Meghalaya Limited for use of Petroleum Coke in its cement plant subject to conditions stipulated in the said letter. The Committee in the said Siting further noted that use of Petroleum Coke by the said Cement Plant is not reported in any of the six monthly self-compliance for the period after 24.09.2017.

2.2.12 The Committtee in the Sixteenth Sitting also noted that the mining/ winning/ extraction of slate claimed to be used by these plants requires prior mining lease. It also requires payment of royalty and other taxes to the State Government. Nothing was placed before the Committee during the said sitting to indicate that any mining lease has been granted in the State for mining of slate and the slate, if any, used by these plants has been sourced from an area having valid mining lease after payment of requisite royalty and other taxes payable to the State Government.

2.2.13 The Committee in the Sixteenth Sitting noted that year-wise details of clinker/power produced, coal required to produce reported quantity of

clinker/power produced (@ 14% for clinker and 0.70 kg of coal per kwh of power produced) and gap in coal requirement in respect of each of the afore-mentioned three plants of the Star Cement Limited during the Audit Period are as below:

Plant	Items	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
Star Cement Limited	Clinker produced (MT)	3,30,010	4,92,055	5,67,241	5,15,350	6,00,025	**25,04,681**
	Coal required (MT)	46,201	68,888	79,414	72,149	84,004	**3,50,655**
	Coal procured (MT)	13,417	47,628	10,192	25,267	10,989	**1,07,493**
	Gap (MT)	32,784	21,260	69,222	46,882	73,015	**2,43,162**
Star Cement Meghalaya Limited	Clinker produced (MT)	15,49,349	16,29,025	15,79,345	15,41,945	14,36,600	**77,36,264**
	Coal required (MT)	2,16,909	2,28,064	2,21,108	2,15,872	2,01,124	**10,83,077**
	Coal procured (MT)	58,448	1,48,954	9,775	67,624	84,188	**3,68,989**
	Gap (MT)	1,58,461	79,110	2,11,333	1,48,248	1,16,936	**7,14,088**
Meghalaya Power Limited	Power Produced (Million kwh)	167.92	183.11	201.62	190.06	170.12	**912.84**
	Coal required (MT)	1,17,546	1,28,180	1,41,137	1,33,041	1,19,081	**6,38,985**
	Coal procured (MT)	25,182	68,092	41,863	36,129	18,024	**1,89,290**
	Gap (MT)	92,364	60,088	99,274	96,912	1,01,057	**4,49,695**
Total for above three plants	Coal required (MT)	3,80,656	4,25,131	4,41,659	4,21,063	4,04,209	**20,72,718**
	Coal procured (MT)	97,047	2,64,674	61,830	1,29,020	1,13,201	**6,65,772**
	Gap (MT)	**2,83,609**	**1,60,457**	**3,79,829**	**2,92,043**	**2,91,008**	**14,06,946**

2.2.14 The Committee in its Sixteenth Sitting noted that prima-facie it appears that the gap in coal required to produce reported quantity of clinker and power by the afore-mentioned plants of the Star Cements Limited has been met by illegally sourced local coal. The Committee in the said Sitting also noted that even if a part of it has been met by any alternate fuel, the same has been done in violation of the environmental and mining laws and also without payment of the requisite royalty and other taxes to the State Government. The Committee also noted that neither it is technically feasible, nor it is legally permissible to replace coal by alternate fuel by any of these cement and power plants.

2.2.15 The Star Cement Limited vide letter dated 26.07.2019 submitted a representation stating therein that observations made by the Committee that *prima facie* they have used illegal coal for production of clinker/ power is not based on the factual information but on the premise that use of alternate fuel by them is not technically feasible and that no royalty on the same was paid. Among others, the following has also been stated in the said representation:

(i) TEFRs are prepared with a view to take a considered decision regarding technical and financial viability of undertaking a project and also is a requirement for funding by financial institutions/ banks. The TEFRs are prepared on the basis of available data and certain assumptions. The details given in the TEFRs and that actual found on the ground at the time of implementation of the project may widely vary. The energy requirement for production of clinker and power given in these Reports cannot be the ground for deciding the actual energy/ coal/ alternate fuel used by them. They had stated that the coal requirement for the plants is 9 -14 %. Based on the above the coal requirement cannot be taken as at least 14%. The age of the plants has nothing to do with the energy required to produce clinker/ power. In fact with passage of time and experience gained, the efficiency of the plants by and large improves.

(ii) No major or even minor modification/ alteration in the plant design is required at all for using alternate fuel such as slate and pet coke by their plants. The plants can use coal as well as alternate fuel (slate).

(iii) Revised EC is required only when product mix is changed and not for change in the use of fuel.

(iv) The EC granted in respect of MPL specifically observes that "*imported coal from Indonesia will be used until domestic coal is available*". It is relevant to mention that none of the ECs granted after 3.6.2011 (when they were granted the EC), the MoEF & CC has prescribed the condition that only imported coal will be used. Similarly in the EC granted earlier to that date also, no such condition was prescribed. In any case for alleged violation of the conditions of the EC, the issue is under consideration of the competent authority and it is not linked with whether they have used legal coal or otherwise. Moreover, on their own they have approached SEIAA seeking change in the EC condition and this matter is yet to be decided.

(v) Each and every payment for purchase of coal and alternate fuel has been made by cheque by them. The details of the payments made by them can easily be verified. There is no way they could have made any payment in cheque for purchase of illegal coal and no cash transaction has ever taken place for purchase of coal at all. On examination of their books of accounts and Annual Reports, the date - wise details of the payment made by them can easily be verified.

(vi) Full royalty on purchase of alternate fuel by them has been paid on behalf of the suppliers by them.

(vii) The alternate fuel is primarily overburden dumps produced during excavation of coal and does not require a separate mining lease at all. Like coal the alternate fuel (slate) was also produced as overburden during rat hole mining of coal - subsequently banned by the Hon'ble NGT.

(viii) They have never been involved in illegal mining operations. The coal/ alternate fuel has been purchased by them from various local suppliers and royalty for the same has been paid. The Hon'ble Supreme Court has also held only that quantity of coal which was found to be illegally being transported as illegal coal. The ownership of the entire balance quantity lying on ground and already disposed of has been held to be that legally belonging to the concerned land owners/miners. In any case they have neither been involved in illegal mining (because they have not been involved in mining activity of coal/muslate) nor purchase of any illegal coal/ alternate fuel at all.

(ix) Use of slate in the power plant results in generation of additional fly ash on account of it containing high ash content. The fly ash produced is used in manufacturing of PPC cement by them as well as by others. In fact they have been purchasing fly ash from other sources to meet their full requirement. The use of alternate fuel for production of power by the power plants is environmentally desirable, financially viable and results in use of the by product (fly ash) for further use as a raw material. Similarly in the cement plants use of alternate fuel, which has low sulphur content, is beneficial from the point of view of production process and is also environmentally desirable. However, it results in higher cost of production by way of additional transportation costs, handling cost, storage costs etc., due to which whenever coal at a reasonable rate is available, the same is not preferred by cement plants and power plants etc.

(x) In fact the Meghalaya Power Limited has used slate during the years 2012 – 13 and 2013 – 14 also.

(xi) The letter dated 24.11.2017 of the Divisional Mining Officer addressed to the Director of Mineral Resources, Meghalaya, a copy of the which was enclosed to the said representation, shows that alternate fuel (Slate / Muslate) was extensively being used by them as substantial quantity of the same were found to be physically available at their plants.

2.2.16 The Committee vide letter dated 28.09.2019 sent a copy of the said representation to the MSPCB, North Eastern Regional Office of the MoEFCC, GoI and North Eastern Regional Directorate of the CPCB for comments.

2.2.17 In reply, the MSPCB vide letter dated 13.09.2019 informed the Committee that revised Consent to Operate under the Air/ Water Act is not required for use of alternate fuel. It was also informed by the MSPCB that *prima facie* the use of alternate fuel by the cement and power plants is technically feasible and is in fact encouraged by the Pollution Control Board. A copy of Environmental Statement of the afore-mentioned plants of the Star Cement Limited was also provided to the Committee.

2.2.18 Similarly, the North Eastern Regional Directorate of the CPCB vide letter dated 13.09.2019 submitted following comments on the said representation of the Star Cements Limited:

(i) As per the literature available in published journal of repute (*Ref: Mishra, H. K. and Ghosh, R. K, 1996, Geology, Petrology and Utilization Potential of some Tertiary coals of the North-eastern Region of India. International Journal of Coal Geology, 30: 65 - 100)* the calorific value of Eocene and Oligocene coal deposit of Meghalaya is in the range of 6500 - 8500 and 6255 - 8650 kcal/kg respectively. If we go with the published literature it could be assumed the coal requirement in actual clinker production in these cement plants of Star Cement Limited could be even less than the percentage (12.75%) requirement of coal as indicated in the TEFR assuming that calorific value of the Meghalaya coal at 5800 kcal/kg.

(ii) If the industries use Pet Coke or slate as alternate fuel resource (AFR) it is not required to modify or attach a new fuel/ material feeding system. AFRs are generally used together with coal. As the physical characteristics of the Pet Coke and slate are similar to the coal these alternate fuel can be used in the existing coal mills for pulverization before feeding into the Kilns or the boilers after blending with coal. The CPCB has been working on use of AFR, Hazardous Wastes (HW) and Refused Derived Fuel (RDF) in the cement mills, power

plants and also in the blast furnaces so as to use the resources inherited in the wastes generated by various industries or municipalities. It is already established that disposal of wastes in the cement kilns, power plants, blast furnaces, etc. could be best possible method to dispose of the wastes in an environmentally sound manner in one hand and also to recover the resources inherited in the wastes by these industries so that use of conventional fuel is reduced significantly.

(iii) The CPCB has published guidelines for use of AFR/ HW/ RDF in these industries. The CPCB has been conducting workshops, seminars *etc.*, amongst the stakeholders to promote the use of these AFR/ HW/ RDF in Cement Kiln or boilers.

(iv) Besides the encouragement by CPCB, MoEF & CC, of late, has been stipulating specific condition to a few cement mills in Meghalaya to use HW/ RDF/ AFR in kilns. The EC granted to various cement industries in the region stipulates such conditions.

(v) To use AFR/ RDF/ HW in the kilns, amendment in the EC by the concerned project is not required as per the provisions of the EC Notification, 2006. Amendment of EC is required for expansion, modification of projects and also changing in product mix. Using of AFR/ HW/RDF is only a change in fuel mix but not a change in product mix. By using AFR/ HW/RDF in a kiln/ boiler/ furnace, use of conventional fuel like coal is reduced. The arrangement helps in reducing the consumption of conventional fuel like coal and this brings in reduction in greenhouse gas emission. Thus, the use of AFR/ HW/RDF in cements kilns/ power plants/ blast furnace, etc., have significant environmental benefits and therefore such industries are encouraged to use AFR/ HW/RDF. Moreover, as the country is facing lot of problems in managing the solid wastes, use of these wastes in kilns shall also minimize the waste disposal problems in the country.

(vi) As per provisions of the Hazardous Wastes and Other Wastes (Management and Transboundary Movement) Rules, 2016, an industry has to apply to SPCB

for authorization under the Rules for using Hazardous Wastes (HW) in its kiln/ boiler/ furnace. As per the provisions of the said Rules, CPCB prepares guidelines for use of HW in cement kiln/ boiler/ furnace. Such guidelines for various types of HW are available in the website of CPCB.

(vii) Cement industries and power plants in Meghalaya, the industries are using slate as AFR in the cement kilns and the power plants. It is understood that slate are also mined together with coal in the coalfields of Meghalaya. Slates are differentiated from coal from their appearance and structure. It is learnt that slates commonly occur as overburdens together with the coal deposits. Slates are having less calorific value than the coal and therefore have less market values. Though data is not available regarding calorific value of slate in the State of Meghalaya, during field visit to the industries, use of slate/ Muslate by the industries were observed. When coal mining was in operation before the mining ban, various small crushers were observed in the coal depots. These crushers used to crush/ pulverize the slate into powder form and used to mix with the coal.

(viii) From the sample documents supplied by the industries, it is observed that the industries are paying royalty on the slate being procured. The CPCB in general does not go into the detail of the royalty payment by the industries.

(ix) The CPCB agrees to the point that the Cement Industries/ Power Plants are not involved in illegal mining of coal or slate. Documentary evidences have been submitted by the industries that the fuel/ AFR are procured after payment or royalty.

2.2.19 The North Eastern Regional Office of the MoEFCC vide letter dated 12.09.2019 submitted, among others, the following comments on the said representation of the Star Cements Limited:

(i) The EC is required only when product mix is changed and not for change in the use of fuel. Even though the project has used alternate fuel in their cement manufacturing process, there is no change in product mix as the produce produced is cement. The specific condition No. 12 in EC accorded to Star

Cement Limited by the MoEFCC, GoI vide letter dated 28.10.2009 specifically provides that all efforts shall be made to use of high calorific hazardous waste in the cement kiln and necessary provision shall be made accordingly

(ii) Para 3 of the guidelines for Pre-processing and Co-Processing of the Hazardous Waste and other wastes in Cement Plants as per Hazardous and Other Waste (Management and Trans-Boundary Movement) Rules, 2016 issued by the CPCB provides that utilization of hazardous and other waste for co-processing or for any other use shall be carried out only after obtaining authorisation from the State Pollution Control Board in respect of wastes on the basis of standard operating procedure or guidelines provided by the CPCB. The Star Cement Limited has obtained NoC for use of pet-coke in cement plants, and no record is available in the North Eastern Regional Office of the MoEFCC for use of slate as alternate fuel.

(iii) A Note given in col. 5 of the item 3 (b) pertaining to cement industries in Schedule to the Environment Impact Assessment (EIA) Notification, 2016 substituted by the Notification bearing S.O. No. 3518 (E) dated 23.11.2016 of the MoEFCC, GoI provides that fuel for cement industry be coal, pet coke, waste provided it meets the emission standard.

2.2.20 During Eighteenth Sitting of the Committee held on 16.09.2019, the Committee took on record the afore-mentioned communications from the MSPCB, the North Eastern Regional Directorate of the CPCB and North Eastern Regional Office of the MoEFCC, GoI containing their comments on submissions made by the Star Cement in their said representation dated 26.08.2019 and directed as below:

(i) The MSPCB shall provide to the Committee a copy of Environmental Statements submitted to them by all Cement Industries and Thermal Power Plants in the State of Meghalaya for the period from 20014-15 to 2018-19.

(ii) The MSPCB shall provide to the Committee a copy of all authorizations/ no objection certificates granted by them to Cement Industries and Thermal Power Plants in the State of Meghalaya for use of any fuel other than coal.

(iii) The MSPCB shall provide to the Committee a copy of 'Consent to Establish' and/or 'Consent to Operate', if any, granted for mining of slate or muslate in

the State of Meghalaya. In case no such consent has been granted, the same shall also be intimated to the Committee within one week

(iv) The North Eastern Regional Office of the MoEFCC, GoI and the State Environmental Impact Assessment Authority (SEIAA), Meghalaya shall provide to the Committee a copy of Environmental Clearance(s), if any, granted for mining of slate in the State of Meghalaya. In case no such EC has been issued by them the same shall also be intimated to the Committee.

(v) The North eastern Regional Directorate of the CPCB shall provide to the Committee a copy of data which formed the basis for making a submission before the Committee while preparing its First Interim Report, to the effect that the two integrated cement units of Star Cement Limited (*viz.* Star Cement Limited and Star Cement Meghalaya Limited) use coal of about 15% of total clinker production. The CPCB may also provide the reasons for discrepancy between the said information provided in December 2018 and the information provided vide letter dated 13.09.2019 wherein it has been stated that actual requirement of coal by these cement plants is even less that self-declared quantity of 12.75% of clinker production.

2.2.21 The North Eastern Regional Office of the MoEFCC, GoI vide a communication dated 11.10.2019 informed the Committee that as per records available with them no EC has been issued by the MoEFCC or SEIAA for mining of Slate in the State of Meghalaya.

2.2.22 The North Eastern Regional Directorate of the CPCB vide a communication dated 11.10.2019 informed the Committee as below:

(i) While preparing the Interim Report about the coal consumption by the cement plants in Meghalaya, Mr. P. Chakraborty, Unit Head of Calcom Cement India Ltd. (CCIL), a subsidiary of Dalmia Cement (Bharat) Limited, located at Umrangsoo, Assam was consulted for getting a neutral feedback. He was consulted because of his working experience and vast knowledge about clinker production in North East. It was reported by him that the coal requirement for clinker production stands at about 15% of total clinker production in general. This figure may vary about depending on the calorific value of the coal being used. Similar percentage coal consumption figure data is also supported by data available in the internet.

(ii) During the detailed audit of cement plants in the State of Meghalaya regarding coal consumption, it was observed that the units started using alternate fuel to a significant extent which would bring down the consumption of coal further. Moreover, published paper by *Mishra & Ghosh (1996)* reported very high calorific value of Eocene and Oligocene coal found in Meghalaya in the range of 6500 - 8500 and 6255 - 8650 Kcal/ Kg respectively. It is understood that if coal with such high calorific value is used for clinker production together with other alternate fuel like slate, plastic waste, wood-dust etc., the coal consumption percentage will come down even below 12.75%, as reported in their earlier report.

2.2.23 The MSPCB vide a communication dated 30.09.2019 provided to the Committee Environmental Statement of nine cement plants (*viz.* Amrit Cement Limited, Green Valley Industries Limited, Hills Cements Company Limited, Jaintia Cements Limited, JUD Cements Limited, Meghalaya Cements Limited, Dalmia Cements (Bharat Limited), Gold Stone Cements Limited and Mawmluh Cherra Cements Limited). Environmental Statement of both Cement Manufacturing Plants and a Thermal Power Plant of the Star Cement Limited and its subsidiaries had already been provided to the Committee by the MSPCB vide letter dated 13.09.2019.

2.2.24 During Eighteenth Sitting of the Committee held on 16.08.2019, the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department informed the Committee that slate is a minor mineral. He further stated that collection and sharing of royalty on minor minerals in the Autonomous District was done under the power of the Executive Order No. TAD/FR/22/55 dated 22.01.1962 till framing of Meghalaya Minor Mineral Concession Rules, 2016 (MMMCR). The said rules came into force on 12.09.2016. He further stated that grant of mining lease/quarry permit for slate was not there till Meghalaya Minor Mineral Concession Rules, 2016 came into force.

2.2.25 The Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department further informed the Committee that no mining lease has been granted so far for extraction of slate in the State. He further stated that local suppliers have supplied the slate sourced from overburden of coal mining carried out prior to ban imposed by Hon'ble NGT to the Cement plants. The Cement plants

have paid royalty on slate used by them. He further stated that the amount of royalty paid by the Star Cement Limited and its subsidiaries for slate is as below:

Name and address of Cement or Thermal Power Plant	Date of Payment	Amount Paid (Rs.)	Qty. of Slate (MT)
Star Cement Limited	08.10.2018	1,84,14,900	4,09,220.000
	12.02.2019	43,75,111	97,224.690
	12.02.2019	12,12,000	12,120
	TOTAL	**2,40,02,011**	**5,18,564**
Star Cement Meghalaya Limited	10.08.2018	4,82,26,500	10,71,700.000
	12.02.2019	1,23,13,667	2,73,637.060
	12.02.2019	21,32,000	21,320.00
	TOTAL	**6,26,72,167**	**13,66,657.060**
Meghalaya Power Ltd.	08.10.20118	3,14,18,100	6,98,180.010
	12.02.2019	8,32,100	8321.000
	18.02.2019	93,27,040	2,07,267.550
	TOTAL	**4,15,77,240**	**9,13,768.560**
GRAND TOTAL		**12,82,51,418**	**27,98.989.62**

2.2.26 The Committee after examination of the matter frames following questions:

1. Whether the specific coal requirement of afore-mentioned Cement Manufacturing Plants and a Thermal Power Plant of the Star Cement Limited and its subsidiaries is substantially lower than specific coal requirement stated in the respective TEFRs?
2. What is the actual specific coal requirement for the afore-mentioned Cement Manufacturing Plants and a Thermal Power Plant of the Star Cement Limited?
3. Whether it is technically feasible to use huge quantity of slate in lieu of coal without making any modification in design of these Plants?
4. Whether the afore-mentioned Plants of Star Cement Limited and its subsidiaries have actually used huge quantity of alternate fuel (*i.e.* Slate) in lieu of coal?

5. Whether slate, if used, has been used after obtaining all requisite regulatory approvals?

Question No. 1.

2.2.27 As per the TEFR, the specific coal requirement of Mawmluh Cherra Cement Limited is 16%. However, as per details given in para 1.2.3 and 1.2.5 above, the actual specific coal requirement of the Mawmluh Cherra Cement Limited (MCCL), which uses the same relatively high calorific value Meghalaya coal, as is being used by Cement Manufacturing Plants and Thermal Power Plants of the Star Cement Limited and its subsidiaries is 28.876%. Specific coal requirement of Cememt Plants of Star Cement Limited which uses the coal of almost similar quality as is being used by MCCL located in Meghalaya can-not be much lower than the specific coal requirement for the MCCL.

2.2.28 As per the TEFR, the specific coal requirement of the 43 MW unit of the Meghalaya Power Limited is 0.70 kg/kwh. However, as per the Environmental Statement submitted by the Meghalaya Power Limited to the MSPCB, the actual specific fuel consumption for the said 43 MW Thermal Power Plant during the year 2015-16, 2016-17 and 2017-18 is 0.909 kg/kwh, 0.986 kg/kwh and 0.717 kg/kwh respectively. Similarly, as per the Environmental Statement submitted to the MSPCB by the Meghalaya Power Limited, the actual specific fuel consumption for the 8 MW unit of their Thermal Power Plant during the year 2014-15 and 2015-16 is 0.799 kg/kwh and 0.800 kg/kwh respectively. As per the Environmental Statement submitted by the Star Cement Limited to the MSPCB, during the year 2016-17 its cement plant consumed 1,21,803.193 MT of coal to produce 5,67,241 MT tonnes of clinker. The specific coal requirement for its cement plant during 2016-17 was 21.47%.

2.2.29 Calorific value of Eocene and Oligocene coal deposit of Meghalaya in the range of 6500 – 8500 and 6255 – 8650 kcal/kg respectively reported in a published Journal, which formed the main basis for the North Eastern Regional Directorate of the CPCB to suggest that the actual specific coal requirement for cement manufacturing plants of the Star Cement Limited is less than the same stated in the respective TEFR, is for a coal sample collected on dry mineral-matter-free basis (*i.e.* for a sample of dry coal free from moisture and any other impurity). The coal actually available in the market does contain substantial quantity of moisture as

well as impurities, including the slate. The actual average calorific value of the Meghalaya coal available in the market is therefore; much lower than the calorific value reported in the said journal.

2.2.30 While preparing the First Interim Report of the Committee in December 2018, the North Eastern Regional Directorate of the CPCB, after consulting one Mr. P. Chakraborty, Unit Head of Calcom Cement India Ltd. (CCIL), a subsidiary of Dalmia Cement (Bharat) Limited, located at Umrangsoo, Assam, which also uses the comparatively higher calorific value coal available in the North Eastern India, as is being used by Cement Plants of Star Cement Limited and other cements plants including a Cement Manufacturing plant of the Dalmia Cement (Bharat) Limited located in Meghalaya, has reported to the Committee that actual specific coal requirement for Cements Plants of Star Cement Limited is 15%.

2.2.31 In paragraph 1 of the 'Guidelines on Co-processing in Cement/Power/ Steel Industry' issued by the CPCB in February, 2010, a copy of the which has been placed before the Committee by North Eastern Regional Directorate of the CPCB, it has been stated that 40 million tonnes of coal is required to produce 200 million tomes of cement in the entire country. The specific coal consumption for the cement industry for the country as a whole, as per the said Guidelines, is 20%.

2.2.32 Keeping in view the above, the Committee is of the view that actual specific coal requirement of Cement Manufacturing Plants and a Thermal Power Plant of the Star Cements Limited and its subsidiaries is higher than the same stated in the respective TEFRs.

Question No. 2

2.2.33 As per details given in para 2.28, the Meghalaya Power Limited in the Environmental Statement submitted to the MSPCB has reported that specific coal consumption of its Thermal Power Plant varied from 0.717 kg/kwh to 0.986 kg/kwh, the Committee is of the view that average actual specific coal requirement of the Thermal Power Plants of the Meghalaya Power Limited is about 0.850 kg/kwh.

2.2.34 For assessment of actual specific coal consumption of the Cement Plants of the Star Cement Limited and it subsidiary, the Committee took note of the followings:

(i) Specific coal consumption for the cement industry for the country as a whole, as per information available in the Guidelines on Co-processing in Cement/Power/ Steel Industry' issued by the CPCB in February, 2010 is 20%;

(ii) Average specific coal consumption for a similar Cement Plant of MCCL located in Meghalaya using almost similar quality of coal as is being used by cement plants of the Star Cement Limited and its subsidiaries, is 28.876%;

(iii) As per the Environmental Statement submitted by the Star Cement Limited to the MSPCB, during the year 2016-17 its cement plant consumed 1,21,803.193 MT of coal to produce 5,67,241 MT tonnes of clinker. The specific coal requirement for the said cement plant of the Star Cement Limited during 2016-17, as per the information by Star Cement Limited itself was 21.47%;

(iv) As per information obtained by North Eastern Regional Directorate of CPCB from one Mr. Mr. P. Chakraborty, Unit Head of a similar cement plant located in adjoining areas of Assam using almost similar quality of coal as is being used by cement plants of Star Cement Limited and its subsidiaries, average specific coal consumption of cement plants in the Region is about 15%.

2.2.35 The Committee after examination of facts given in para 2.234 above, is of the view that the actual specific coal consumption for dement plants of Star Cement Limited and its subsidiaries located in Meghalaya is atleast 15% of the weight of clinker produced.

Question No. 3:

2.2.36 All the cement manufacturing plants and thermal power plants of Star Cement Limited and its subsidiaries in Meghalaya have been designed to use locally sourced coal from the Meghalaya as a fuel. Even if the physical characteristics of the slate are similar to coal, use of slate having very low calorific value in place of high calorie coal requires modifications/changes in design of the plant, especially the components of the plants dealing with handing, processing, grinding and storage of fuel. The Star Cement Limited in their representation dated 26.07.2019 has categorically stated that no such modifications have been made in design of their cement and power plants. As per the information provided by Star Cement Limited during the year 2018-19 their cement plant used 10,989 MT coal and 1,01,129 MT slate. The Committee is of the view that even after modifications it is not feasible to achieve the required kiln temperature with such a low calories fuel mix.

2.2.37 Keeping in view the above, the Committee is of the view that except the small quantity of slate already mixed in the locally mined coal, it is not feasible to run the cement and thermal power plants of the Star Cement Limited by replacing about three-fourth of their coal requirement by a non-fuel mineral such as slate, as is being claimed by the Star Cement Limited.

Question No.4

2.2.38 The Star Cement Limited has claimed that huge quantity of slate has been used in-lieu of coal by all its Cement Manufacturing and Thermal Power Plants located in the State of Meghalaya. However, use of slate has not been reported in majority of Environmental Statements submitted by them to CPCB. In majority of these reports, use of coal as a fuel has only been reported. The Committee during its visit to fuel depot of the Meghalaya Power Limited on 12.11.2019 did not see any slate. During the visit, representative of the Meghalaya Power Limited also did not report to the Committee that a major part of the energy requirement of their plants is met from slate, as is now being claimed by them.

2.2.39 The Star Cement Limited at page 13 of their Annual Report for the year 2017-18 has prominently highlighted that its coal is accessed from 10-20 kilometres. Nowhere in any of the Annual Report it has been stated that about three-fourth of the energy requirement of their huge Cement Manufacturing Plants and Thermal Power Plants has been met by a non-fuel mineral (*viz.* slate).

2.2.40 It has also been claimed by the Star Cement Limited in their said representation dated 26.07.2019 that slate has been sourced from overburden dumps produced during excavation of coal. Except for a small quantity of overburden generated during creation of box-cutting, rat-hole mining does not involve generation of overburden. The Winning of lakhs of metric tonnes of slate from the overburden dumps, as has been claimed by the Star Cement Limited and other Cement Manufacturers and Thermal Power Plants, does not seem feasible. No such large overburden dumps having the capacity to allow extraction of several lakh tonnes of slates have been detected by the North Eastern Space Application Centre (NESAC) while undertaking land-use land-cover analysis of coal mining affected areas in Jaintia Hill districts.

2.2.41 Specific conditions no. (xi) (*viz. efforts shall be made to use low -grade lime, more fly ash and solid waste in cement manufacturing* and no. (xii) (*viz. all efforts*

shall be made to use of high calorific hazardous waste in the cement kiln and necessary provision shall be made accordingly) in the EC to Star Cement Meghalaya Ltd. issued by the MoEFCC, GoI vide letter dated 28.10.200 stipulates use of waste the said plant. The Committee after examination of six-monthly self-compliance reports to said EC, a copy of which is available on website of the Star Cement Limited, observed that in respect of the afore-mentioned condition no. (xi) it has been reported that *"SMCL is a clinkerization unit, no fly ash is used in the unit. The generated solid waste from the pollution control equipment has been recycled and re-used in the process and has been used for clinker manufacturing. Amount 8-10 % of low grade lime available in the mine has been used in the process".* Similarly, in respect of the afore-mentioned specific condition no. (xii) it has been reported that *"Provision already made to use of high calorific waste i.e. waste oil in the kiln. The tank capacity is 1000 litres. The used oil disposal process along with photograph has been submitted along with CREP in MoEF&CC, Shillong & New Delhi."* The Committee further noted that use of any alternate fuel, as is being claimed by the Star Cement Limited has not been reported anywhere in these self-compliance reports. The Committee also noted that even for the used oil, merely making a provision for its use and not any actual use has been reported in these self -compliance reports.

2.2.42 Keeping in view the above, the Committee is of the view that **except for a small quantity of slate found mixed in the locally mined coal, the Cement Manufacturing Plants and Thermal Power Plants of the Star Cement Limited have not used slate as a fuel in lieu of coal.**

Question No. 5

2.2.43 Slate is a fine-grained, foliated metamorphic rock that is created by the alteration of shale or mudstone by low-grade regional metamorphism. It is mainly used for roofing, flooring, and flagging because of its durability and attractive appearance. Slate is mainly a non-fuel mineral. As far as cement industries are concerned, the slate being originated from the shale may be used, to some extent, in place of shale. The composition of the slate does not make it possible to use it as a fuel in place of coal.

2.2.44 Till the declaration of the slate as a minor mineral by the Ministry of Mines, Government of India vide Notification bearing S.O. No. 423 (E) dated 10.02.2015, the slate was classified as a major mineral. The slate along with shale is listed at Sl. No. (7) in Schedule II of the Meghalaya Minor Mineral Concession Rules, 2016 (MMMCR).

2.2.45 Clause (d) in Section 3 of the Mines and Mineral (Development and Regulation) Act, 1957 provides that "mining operation" means any operations undertaken for the purpose of winning any mineral. Winning or obtaining of slate from any area, even from overburden dump, as has been claimed by the Star Cement Limited in their representation dated 26.07.2019, as per the said definition, attracts provisions of Section 4 of the MMDR Act, which mandates prior mining lease for any operation undertaken for the purpose of winning any mineral.

2.2.46 The Meghalaya Minor Mineral Concession Rules, 2016, which came into force on 12.09.2016, provide an elaborate mechanism for grant of mining lease or quarry permit for mining/winning of minor mineral for use in an industry. A mining lease or a quarry permit for winning of a minor mineral, including slate, as per the MMMCR, can be granted only after a prior Environmental Clearance and 'Consent to Establish' is obtained from the concerned regulatory Authorities. Grant of mining lease also requires preparation of a detailed mining plan duly approved by the concerned competent authority in the Mining and Geology Department in Government of Meghalaya. It also requires prior approval of Central Government under the Forest (Conservation) Act, 1980 in case mining/winning of such mineral involves any forest land. Actual winning/mining of slate requires 'Consent to Operate' from the State Pollution Control Board. As per Rule 29 of the MMMCR, a person who undertakes mining operations (viz. respective lessee or the holder of quarry permit) is responsible for payment of royalty. As per the said rule, in case of a mining lease royalty is to be paid by the concerned lessee on a quarterly basis. Similarly, in case of a quarry, royalty is to be paid before transportation.

2.2.47 The Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department has informed the Committee that no mining lease has been granted so far for extraction of slate in the State of Meghalaya. The North Eastern Regional Office of the MoEFCC, GoI has informed the Committee that the MoEFCC, GoI and the Meghalaya SEIAA have not granted any EC for mining of slate in the State. Similarly, the MSPCB has informed the Committee that so far no 'Consent to

Operate' or 'Consent to Establish' has been granted by them to any person, firm or company for mining of Slate in the State of Meghalaya.

2.2.48 The Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department has informed the Committee that the Star Cement Limited and its subsidiaries has paid an amount of Rs. 12.82 crore as royalty on 27.98 lakh MT state claimed to be used by their Cement Manufacturing Plants and Thermal Power Plant located in the State of Meghalaya. The entire royalty on slate has been paid during the year 2018 and 2019, much after the MMMCR came into force. Majority of the said royalty has been paid during the month of February 2019 after the resource (coal) audit of these companies was started by this Committee.

2.2.49 The North Eastern Regional Directorate of CPCB, MSPCB and North Eastern Regional Office of the MoEFCC stated that the slate has been used by these plants in lieu of the coal in pursuance of (i) Guidelines on Co-processing in Cement/Power/ Steel Industry' issued by the CPCB in February, 2010; (ii) guidelines for Pre-processing and Co-Processing of the Hazardous Waste and other wastes in Cement Plants as per Hazardous and Other Waste (Management and Trans-Boundary Movement) Rules, 2016; and (iii) specific condition no. (xi) and (xii) as per details given in para 2.239 above stipulated in EC to Star Cement Meghalaya Ltd. issued by the MoEFCC, GoI vide letter dated 28.10.2009.

2.2.50 The Committee after examination of the Guidelines on Co-processing in Cement/Power/ Steel Industry' issued by the CPCB in February, 2010 noted that the said guidelines contains an exhaustive list of waste materials covered by these guidelines. The slate does not find a place in the said list. Similarly, the Committee after examination of the guidelines for Pre-processing and Co-Processing of the Hazardous Waste and Other Wastes in Cement Plants as per Hazardous and Other Waste (Management and Trans-Boundary Movement) Rules, 2016 noted that these guidelines are applicable to the use of only the 'hazardous waste' and 'other waste' respectively defined in clause 17 and 23 of sub-rule (1) of rule 3 of the said rules. The slate, as per these definitions, is neither a 'hazardous waste' nor an 'other waste'. No Authorization from the MSPCB for use of slate, as is required for use of any hazardous or other waste has been obtained by the Star Cement for any of its Cement Manufacturing Plants and a Thermal Power Plant. **In any case, the slate**

being listed in schedule-II to the MMMCR, which as per the Star Cements Limited has the potential to replace three-fourth of the coal requirement for their huge Cement Manufacturing Plants and a Thermal Power Plant, can-not be classified as a waste.

2.2.51 As far as use of slate in compliance of the conditions stipulated in EC to Star Cement Meghalaya Ltd. issued by the MoEFCC, GoI vide letter dated 28.10.2009 is concerned, as stated in para 2.2.39 above, use of any alternate fuel, as is being claimed by the Star Cement Limited has not been reported anywhere in the six-monthly self-compliance reports to the said EC, a copy of which is available on website of the Star Cement Limited.

2.2.52 Keeping in view the above, the Committee is of the view that, the slate, if used, by the Cement Manufacturing Plants and Thermal Power Plant of the Star Cement Limited and its subsidiaries located in the State of Meghalaya, the same has been used in flagrant violation and contravention of the mining, environmental and pollution control laws as all such slate has admittedly been extracted without obtaining requisite Mining Lease, Consent to Establish, Consent to Operate and Environmental Clearance. If such use of slate, as claimed by Star Cement Limited has happened in the State, it must have caused huge damage to flora, fauna, rivers, streams, water bodies and the environment in general as all such slate has admittedly been extracted in a totally unregulated manner without any measure to mitigate its adverse impacts on the environment.

Conclusion

2.2.53 After examination of the afore-mentioned questions, the Committee is of the view that it is neither technically feasible nor legally permissible to replace more than seventy percent of the coal required to produce reported quantity of clinker and the electricity by Cement Manufacturing Plants and Thermal Power Plants of the Star Cement Limited and its subsidiaries located in the State of Meghalaya during the Audit Period by a non-fuel mineral (*viz.* slate), as is being claimed by the Star Cements Limited. The Committee is of the view that the Star Cement Limited and its subsidiaries have purchased illegally mined coal in the name of slate to

circumvent the ban imposed by the Hon'ble NGT on illegal rat-hole coal mining in the State of Meghalaya and also to evade payment of Royalty, Contribution to Meghalaya Environment Protection and Restoration Fund (MEPRF), Goods and Service Tax, Contribution to District Mineral Fund (DMF) and other statutory duties.

2.2.54 Even for the sake of an argument it is assumed that the claim of these plants that more that 72% of their coal requirement during the audit period has been met by a non-fuel mineral slate without making any change/modification in the design of these plants is true, it would have caused equal, if not more, damage to the flora, fauna, rivers, streams, water bodies and the environment in general in the State of Meghalaya as all such slate has admittedly been mined in an unscientific and haphazard manner without any mitigative measures and without obtaining mandatory mining lease, consent to establish, consent to operate, environmental clearance and authorisation/no-objection certificate from the State Pollution Control Board in a flagrant violation of the existing mining, environmental and labour safety laws

2.2.55 Year-wise gaps in quantity of coal required to produce the reported quantity of clinker (@ 15 % as given in para 2.2.35 above) and electricity power (@ 0.850 kg/kwh as given in para 2.2.33 above) and the coal procured by Star Cement Limited and its subsidiaries from legal sources are as below:

Plant	Items	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
Star Cement Limited	Clinker produced (MT)	3,30,010	4,92,055	5,67,241	5,15,350	6,00,025	**25,04,681**
	Coal required (MT)	49,502	73,808	85,086	77,303	90,004	**3,75,702**
	Coal procured (MT)	13,417	47,628	10,192	25,267	10,989	**1,07,493**
	Gap (MT)	36,085	26,180	74,894	52,036	79,015	**2,68,209**

Plant	Items	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
Star Cement Meghalaya Limited	Clinker produced (MT)	15,49,349	16,29,025	15,79,345	15,41,945	14,36,600	**77,36,264**
	Coal required (MT)	2,32,402	2,44,354	2,36,902	2,31,292	2,15,490	**11,60,440**
	Coal procured (MT)	58,448	1,48,954	9,775	67,624	84,188	**3,68,989**
	Gap (MT)	1,73,954	95,400	2,27,127	1,63,668	1,31,302	**7,91,451**
Meghalaya Power Limited	Power Produced (Million kwh)	167.92	183.11	201.62	190.06	170.12	**913.00**
	Coal required (MT)	1,42,732	1,55,644	1,71,377	1,61,551	1,44,602	**7,75,906**
	Coal procured (MT)	25,182	68,092	41,863	36,129	18,024	**1,89,290**
	Gap (MT)	1,17,550	87,552	1,29,514	1,25,422	1,26,578	**5,86,616**
Total for above three plants	Coal required (MT)	4,24,636	4,73,806	4,93,365	4,70,145	4,50,096	**23,12,047**
	Coal procured (MT)	97,047	2,64,674	61,830	1,29,020	1,13,201	**6,65,772**
	Gap (MT)	3,27,589	2,09,132	4,31,535	3,41,125	3,36,895	**16,46,275**

2.3 Amrit Cement Limited and its Captive Thermal Power Plant

2.3.1 An Integrated Clinker cum Cement Manufacturing Plant of Amrit Cement Limited having installed capacity to produce 2,000 TPD clinker is located at Umlaper Village in East Jaintia Hills District in Meghalaya. It also has a Captive Thermal Power Plant having 12 MW installed capacity. Both these Clinker Manufacturing Plant and the Captive Thermal Power Plant were commissioned in the year 2012.

2.3.2 As per the information/documents provided to the Committee by the Amrit Cement Limited, year-wise quantities of clinker and power produced and the coal procured by the Amrit Cement Limited to produce such clinker and thermal power during the Audit Period are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Clinker produced (MT)	3,07,286	4,03,205	4,25,842	4,01,497	5,40,902	**20,78,732**
Power Produced (in Million kwh)	44.976	54.197	49.257	46.977	77.392	**272.799**
Coal Procured (MT)	3,861	88,165	38,785	74,978	31,833	**2,37,622**

2.3.3 The Amrit Cement Limited has informed the Committee that during the Audit Period they have also procured alternate fuel. Except slate, nature of any other alternate fuel purchased by the Amrit Cement Limited has however been not intimated to the Committee. The MSPCB has informed the Committee that no authorization/non-objection certificate has been granted by the Board to the Amrit Cement Limited for use of any alternate fuel. The Commissioner and Secretray to the Government of Meghalaya, Mining and Geology Department informed the Committee that no royalty has been paid by Amrit Cement Limited on the slate claimed to be used by them during the Audit period. Year-wise quantities of the slate claimed to be purchased by the Amrit Cement Limited during the Audit Period are as below:

(Metric Tonne)

Year					Total
2014-15	2015-16	2016-17	2017-18	2018-19	
23,033	28,977	1,29,698	-	-	**1,81,708**

2.3.4 The Committee, based on a detailed analysis of a similar claim of the Star Cement Limited on use of slate as an alternate fuel in lieu of coal, as given in para 2.2.26 to 2.2.52, is of the view that it is neither technically feasible nor legally permissible for the Amrit Cement Limited to replace more than half of their coal requirement by a non-fuel mineral such as slate.

2.3.5 The Committee after examination of a Techno-Economic Feasibility Report (TEFR) for the said 0.61 million tonnes per annum (MTPA) clinker and 0.66 MTPA cement (PPC) greenfield cement project with 1 X 12 MW Captive Thermal Power Plant of Amrit Cement Limited prepared by RCV Consulting noted that the said clinker production unit, as per the said TEFR, has been designed to use Meghalaya coal having the estimated net calorific value of 6,000 Kcal/kg as fuel. It has also been stated in the said TEFR that several small collieries are in operation in the Khliehriat and Sutnga coalfields which are at a distance of about 25-30 km from the proposed plant site. The specific heat consumption, as per the said TEFR, for the said clinker production unit is, 750 kcal/ kg of clinker produced. The specific coal requirement for the said clinker manufacturing plant, as per the said TEFR is therefore 12.50 % of the weight of the clinker produced. After examination of the Environmental Statements submitted by the Amrit Cement Limited to the MSPCB, a copy of which has been provided to the Committee by the MSPCB, the Committee observed that quantity of coal actually consumed by the said Cement Manufacturing Plant and Thermal Power Plant has not been indicated in any of these Statements. For the detailed reasons given in para 2.2.35 above, the Committee is of the view that actual specific coal consumption for clinker manufacturing plant of the Amrit Cement Limited is atleast 15%.

2.3.6 The Committee further noted that it has been stated in the said TEFR that 100 % fuel proposed for the captive power plant shall be coal from Khliehriat/ Sutnga area in Meghalaya. The boiler of the said captive power plant, as per the said TEFR, is suitable to accept E-grade coal with ash content upto 45 %. It has also been stated in the said TEFR that for every fifteen days the said plant will require about 4,000 MT of coal. The specific coal requirement for the said Captive Power Plant, as per the said information, is therefore about 1.20 kg/kwh. The Committee however is

of the view that the actual specific coal requirement for the said Captive Thermal Power Plant is same as the specific coal requirement of the Thermal Power Plant of the Star Cement Limited *i.e.* 0.850 kg/kwh.

2.3.7 Year-wise gaps in the quantity of coal required to produce the reported quantity of clinker (@ 15 % as given in para 2.3.5) and electricity power (@ 0.850 kg/kwh as given in para 2.3.6) and the coal procured by Amrit Cement Limited from legal sources during the Audit Period are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Clinker produced (MT)	3,07,286	4,03,205	4,25,842	4,01,497	5,40,902	**20,78,732**
Power Produced (Million kwh)	44.976	54.197	49.257	46.977	77.392	**272.799**
Coal required to produced clinker (MT)	46,093	60,481	63,876	60,225	81,135	**3,11,810**
Coal required to produce Power (MT)	38,230	46,067	41,868	39,930	65,783	**2,31,879**
Total Coal Required (MT)	84,323	1,06,548	1,05,745	1,00,155	1,46,919	**5,43,689**
Coal Procured (MT)	3,861	88,165	38,785	74,978	31,833	**2,37,622**
Gap (MT)	80,462	18,383	66,960	25,177	1,15,086	**3,06,067**

2.4 Dalmia Cement (Bharat) Limited and its Captive Thermal Power Plant

2.4.1 An Integrated Clinker cum Cement Manufacturing Plant having an installed capacity to 1.30 MTPA clinker and 1.50 MTPA Cement was established by M/s. Adhunik Cement Ltd. at Thangskai Village in East Jaintia Hills District. It also has a Captive Thermal Power Plant of 25 MW installed capacity. Both Clinker Manufacturing Plant and the Captive Thermal Power Plant were commissioned in

the year 2010. Later on, both the Cement Manufacturing Plant and the captive Thermal Power Plant were acquired by the Dalmia Cements (Bharat) Limited.

2.4.2 As per the information/documents provided to the Committee by the Dalmia Cement (Bharat) Limited, year-wise quantities of the clinker and the power produced and the coal procured by the Dalmia Cement (Bharat) Limited to produce such clinker and thermal power during the Audit Period are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
Clinker produced (MT)	6,68,239	7,32,700	7,92,075	9,00,686	10,84,883	**41,78,583**
Power Produced (in Million kwh)	117.403	108.108	88.733	102.485	110.108	**526.84**
Coal and Pet Coke Procured (MT)	17,433	98,296	56,208	1,07,092	54,478	**3,33,507**

2.4.3 It has also been stated in documents submitted to the Committee by the Dalmia Cement (Bharat) Limited that in addition to the above, alternate fuel has also been used. These alternate fuels, as per the information provided by the Dalmia Bharat Cement Limited, include saw dust, agro-waste, slate *etc.* Quantity of these alternate fuels claimed to be used by the Dalmia Bharat Cement Limited during the Audit Period has not been provided to the Committee.

2.4.4 It has also been stated in documents provided to the Committee by the Dalmia Bharat Cement Limited that applicable taxes, duties and royalties have been paid on these alternate fuel. The Commissioner and Secretray to the Government of Meghalaya, Mining and Geology Department informed the Committee that Dalmia Cement (Bharat) Limited on 08.02.2019 paid an amount of Rs. 4.10 crore to the Mining and Geology Department, Government of Meghalaya as royalty on 9.12 lakh metric tonnes of slate claimed to be consumed by them. It is worthwhile to note that the entire royalty on the slate claimed to be consumed by the Dalmia Cement (Bharat) Limited was paid on 08.02.2019 after the resource (coal) audit of Cement

Manufacturing Plants and Thermal Power Plants in Meghalaya was initiated by the Committee. The MSPCB has informed the Committee that the MSPCB vide letter dated 01.12.2017 has granted authorization/ no-objection certificate for use of pet-coke by the Dalmia Cement (Bharat) Limited. The Same was renewed on 27.11.2018. Apart from the pet-coke, the MSPCB vide letter dated 19.04.2017 granted authorization to the Adhunik Cement Ltd. (now Dalmia Cement (Bharat) Limited) for use of eight non-hazardous waste (viz. rice hay, rice husk, whole tyre, tyre chips, wood chips, saw dust, textile paper and paper waste). The MSPCB informed the Committee that the Dalmia Cement (Bharat) Limited neither sought nor received any authorization from the MSPCB for use of slate in its Cement Manufacturing Plant and Thermal Power Plant.

2.4.5 The Committee, based on a detailed analysis (given in para 2.2.26 to 2.2.52) of a similar claim of the Star Cement Limited on use of alternate fuel in lieu of coal is of the view that it is neither technically feasible nor legally permissible for the Dalmia Cement (Bharat) Limited to replace more than two-third of their coal requirement, as is being claimed by them, by any alternate fuel.

2.4.6 The Dalmia Cement (Bharat) Limited informed the Committee that copy of the Detailed Project Report (DPR) of Adhunik Cement Limited, which now stand merged with Dalmia Cement (Bharat) Limited, is not available with them. It was also informed by the Dalmia Cement (Bharat) Limited that they are trying to obtain a copy of the same from the concerned banker. Though the Dalmia Cement (Bharat) Limited assured the Committee that they will submit the DPRs as and when the same can be obtained, the Committee till the finalization of this report did not receive a copy of the said DPR. The Dalmia Cement (Bharat) Limited also informed the Committee that average estimated quantity of coal and/or any other alternate fuel(s) required to produce one tone of clinker and one unit (kwh) of power will primarily depend on the calorific value of coal/any other alternate fuel. They further informed that there is very high variation in various kinds of fuel used and therefore there is no standard per ton usage which can be estimated as it varies from year to year.

2.4.7 In the absence of the DPR and input on specific fuel consumption from the Dalmia Cement (Bharat) Limited, it is not possible for the Committee to correctly assess the specific fuel requirement for the Cement Manufacturing Plant and Thermal Power Plant of the Dalmia Cement (Bharat) Limited. The Committee therefore is of the view that specific fuel requirements of the Cement Manufacturing Plant and Captive Thermal Power Plant of the Dalmia Cement (Bharat) Limited are same as the specific fuel requirements of the similar plants the Star Cement Limited (*viz.* 15 % of the clinker produced and 0.850 kg/kwh of the power produced).

2.4.8 Year-wise gaps in quantity of coal required to produce the reported quantity of clinker (@ 15 % as given in para 2.4.7) and electricity power (@ 0.850 kg/kwh as given in para 2.4.7) and the coal procured by the Dalmia Cement (Bharat) Limited from legal sources during the Audit Period are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Clinker produced (MT)	6,68,239	7,32,700	7,92,075	9,00,686	10,84,883	**41,78,583**
Power Produced (Million kwh)	117.403	108.108	88.733	102.485	110.108	**526.837**
Coal required to produced clinker (MT)	1,00,236	1,09,905	1,18,811	1,35,103	1,62,732	**6,26,787**
Coal required to produce Power (MT)	99,793	91,892	75,423	87,112	93,592	**4,47,811**
Total Coal Required (MT)	2,00,028	2,01,797	1,94,234	2,22,215	2,56,324	**10,74,599**
Coal and Pet Coke Procured (MT)	17,433	98,296	56,208	1,07,092	54,478	**3,33,507**
Gap (MT)	1,82,595	1,03,501	1,38,026	1,15,123	2,01,846	**7,41,092**

2.5 Goldstone Cement Limited and its Captive Thermal Power Plant

2.5.1 An Integrated Clinker cum Cement Manufacturing Plant having an installed capacity of 0.56 MTPA clinker and 0.88 MTPA cement was established by M/s. Goldstone Cements Limited in Musiang Lamare (Old) village in East Jaintia Hills District. It also has a Captive Thermal Power Plant of 10 MW installed capacity. Both the Clinker Manufacturing Plant and the Captive Thermal Power Plant were commissioned on 02.07.2016.

2.5.2 As per the information/documents provided to the Committee by the Goldstone Cements Limited, year-wise quantity of clinker and power produced and the coal procured by the Goldstone Cements Limited to produce such clinker and thermal power during the Audit Period are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
2	3	4	5	6	7	8
Clinker produced (MT)	Nil	Nil	1,52,995	3,99,197	4,82,500	**10,34,692**
Power Produced (in Million kwh)	Nil	Nil	14.251	50.881	71.846	**136.978**
Coal Procured (MT)	Nil	Nil	5,918	21,295	4,946	**32,159**

2.5.3 The Goldstone Cements Limited has informed the Committee that during the Audit Period they have also procured alternate fuel such as Muslate/Saw Dust etc. The MSPCB has informed the Committee that the no authorization/non-objection certificate has been granted by the Board to the Goldstone Cement Limited for use of any alternate fuel. The Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department informed the Committee that the Goldstone Cements Limited has paid an amount of Rs. 2.93 crores to the State of Meghalaya as a royalty on 6,51,134 MT slate claimed to be consumed by them. The Committee noted that the entire amount of royalty was paid on 15.02.2019 after resource (coal) Audit of Cement Manufacturing Plants and Thermal Power Plants in

the State of Meghalaya was initiated by the Committee. Year-wise details of alternate fuel claimed to be purchased by the Goldstone Cements Limited during the Audit Period are as below:

(Metric Tonne)

Year					Total
2014-15	2015-16	2016-17	2017-18	2018-19	
Nil	Nil	99,242	2,65,532	2,57,928	**6,22,702**

2.5.4 The Committee, based on a detailed analysis of a similar claim of the Star Cement Limited on use of alternate fuel in lieu of coal, as given in para 2.2.26 to 2.2.52, is of the view that it is neither technically feasible nor legally permissible for the Amrit Cement Limited to replace about ninety percent of their coal requirement by any alternate fuel.

2.5.5 The Committee after examination of the Techno-Economic Feasibility Report for setting up of the 2615 TPD Green Field Cement Plant of Goldstone Cements Ltd. at village Musiang Lamare in East Jaintia Hill district observed that the said plant has been designed to use the coal available in command area of the site (i.e. local Meghalaya Coal). As per the said report, the average estimated requirement of coal for the said plant is 18% of the weight of clinker produced.

2.5.6 Even after a specific request, the Goldstone Cement Limited did not provide a copy of the Techno-Economic Feasibility Report (TEFR) for their Captive Thermal Power Plant. The Goldstone Cements Limited informed the Committee that specific fuel requirements for their captive Thermal Power Plant is 0.50 to 0.70 kg of coal per kwh and 1.25 to 1.60 kg of alternate fuel such as slate, bamboo, saw dust, wood chips etc. per kwh. No documentary evidence in support of these claims regarding specific fuel requirement were provided to the Committee by the Goldstone Stone Cement Limited. The Committee is therefore of the view that specific fuel requirement of the Captive Thermal Power Plant of the Goldstone Cement Limited is same as the specific fuel requirement of the similar plant of the Star Cement Limited (*viz.* 0.850 kg/kwh of the power produced).

2.5.7 Year-wise gaps in quantity of coal required to produce the reported quantity of clinker (@ 18 % as given in para 2.5.5) and electricity power (@ 0.850 kg/kwh as given in para 2.5.6) and the coal procured by Goldstone Cement Limited from legal sources during the Audit Period are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Clinker produced (MT)	Nil	Nil	1,52,995	3,99,197	4,82,500	**10,34,692**
Power Produced (Million kwh)	Nil	Nil	14.251	50.881	71.846	**136.978**
Coal required to produced clinker (MT)	Nil	Nil	27,539	71,855	86,850	**1,86,245**
Coal required to produce Power (MT)	Nil	Nil	12,113	43,249	61,069	**1,16,431**
Total Coal Required (MT)	Nil	Nil	39,652	1,15,104	1,47,919	**3,02,676**
Coal Procured (MT)	Nil	Nil	5,918	21,295	4,946	**32,159**
Gap (MT)	Nil	Nil	33,734	93,809	1,42,973	**2,70,517**

2.6 Green Valley Industries Limited

2.6.1 An Integrated Clinker cum Cement Manufacturing Plant having an installed capacity of 1300 TPD Cement (expandable to 2600 TPD cement) was established by Green Valley Industries Limited at Nongsning village in East Jaintia Hills District. The said plant was commissioned in the year 2010.

2.6.2 As per the information/documents provided to the Committee by the Green valley Industries Limited, year-wise quantities of the clinker produced and the coal procured by the Green Valley Industries Limited to produce such clinker during the Audit Period are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Clinker produced (MT)	3,88,036	3,68,412	3,83,369	4,31,151	4,35,984	**20,06,952**
Coal procured (MT)	44,844	50,555	46,762	51,068	30,278	**2,23,507**

2.6.3 It has also been stated in documents submitted to the Committee by the Green Valley Industries Limited that apart from the coal they have also used slate as an alternate fuel. Year-wise details of alternate fuel claimed to be purchased by the Green Valley Industries Limited during the Audit Period are as below:

(Metric Tonne)

Year					Total
2014-15	2015-16	2016-17	2017-18	2018-19	
17,105	18,280	28,221	35,020	49,122	**1,12,363**

2.6.4 The MSPCB has informed the Committee that the no authorization/non-objection certificate has been granted by the Board in favour of the Green Valley Industries Limited for use of slate as an alternate fuel. The Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department informed the Committee that the Green Valley Industries Limited has paid an amount of Rs. 78.80 lakh to the State of Meghalaya as a royalty on 1.62 lakh MT slate claimed to be consumed by them. The Committee noted that the entire amount of royalty was paid in the month of July 2019 much after resource (coal) Audit of Cement Manufacturing Plants and Thermal Power Plants in the State of Meghalaya was initiated by the Committee.

2.6.5 The Committee, based on a detailed analysis (given in para 2.2.26 to 2.2.52) of a similar claim of the Star Cement Limited on use of alternate fuel in lieu of coal, is of the view that it is neither technically feasible nor legally permissible for the Green Valley Industries Limited to replace more than thirty percent of their coal requirement, as is being claimed by them, by a non-fuel mineral such as slate.

2.6.6 The Committee after examination of a Techno-Economic Feasibility Report (TEFR) for the said 1300 TPD expandable to 2600 TPD Greenfield Cement Project of the Green Valley Industries Limited prepared by Holtec Consulting Private Limited, observed that the said clinker cum cement manufacturing plant of the Green Valley Industries Limited has been designed to use 100 % Meghalaya coal having a net calorific value of 6,000 Kcal/kg being exploited by locals in the areas around Khliehriat and Sutnga, which are located at a distance of about 18 km and 28 km respectively from the plant site as a fuel. The specific heat consumption, as per the said TEFR, for the said clinker production unit is 780 kcal/ kg of clinker produced. The specific coal requirement for the said clinker manufacturing plant, as per the said TEFR is 13.00 %.

2.6.7 After examination of the Environmental Statements submitted by the Green Valley Industries Limited to the MSPCB, a copy of which has been provided to the Committee by the MSPCB, it has been observed that quantity of coal actually consumed by the said Cement Manufacturing Plant has not been indicated in any of these Statements. For the detailed reasons given in para 2.2.35 above, the Committee is of the view that actual specific coal consumption for clinker manufacturing plant of the Green Valley Industries Limited is atleast 15%.

2.6.8 Year-wise gaps in quantity of coal required to produce the reported quantity of clinker (@ 15 % as given in para 2.6.7) and the coal procured by Green Valley Industries Limited from legal sources during the Audit Period are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Clinker produced (MT)	3,88,036	3,68,412	3,83,369	4,31,151	4,35,984	**12,50,504**
Coal required to produced clinker (MT)	58,205	55,262	57,505	64,673	65,398	**1,87,576**
Coal Procured (MT)	44,844	50,555	46,762	51,068	30,278	**1,28,108**
Gap (MT)	13,361	4,707	10,743	13,605	35,120	**59,468**

2.7 Hill Cement Company Limited

2.7.1 An Integrated Clinker cum Cement Manufacturing Plant having an installed capacity of 2,500 TPD clinker and 3,000 TPD Cement was established by Hill Cement Company Limited at Mynkree village in East Jaintia Hills District. The said plant was commissioned in the year 2007.

2.7.2 As per the information/documents provided to the Committee by the Hill Cement Company Limited, year-wise quantities of the clinker produced and the coal procured by the Hill Cement Company Limited to produce such clinker during the Audit Period are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Clinker produced (MT)	1,22,646	2,14,389	2,56,984	2,03, 999	2,33,902	**10,31,920**
Coal procured (MT)	-	11,989	9,797	2,248	13,347	**37,381**

2.7.3 It has also been stated in documents submitted to the Committee by the Hill Cement Company Limited that apart from the coal they have also used slate as an alternate fuel. Year-wise quantities of slate claimed to be purchased by the Hill Cement Company Limited during the Audit Period are as below:

(Metric Tonne)

Year					Total
2014-15	2015-16	2016-17	2017-18	2018-19	
29,228	-	1,61,688	-	-	**1,90,916**

2.7.4 The MSPCB has informed the Committee that the no authorization/non-objection certificate for use of slate has been granted by the Board in favour of the Hill Cement Company Limited. The Commissioner and secretary to the Government of Meghalaya, Mining and Geology Department informed the Committee that the Hill Cement Company Limited did not make payment of royalty to the State of Meghalaya on the slate claimed to be utilized by them.

2.7.5 The Committee, based on a detailed analysis (given in para 2.2.26 to 2.2.52) of a similar claim of the Star Cement Limited on use of alternate fuel in lieu of coal, is of the view that it is neither technically feasible nor legally permissible for the Hill Cement Limited to replace more than three-fourth of their coal requirement, as is being claimed by them, by a non-fuel mineral such as slate.

2.7.6 The Committee after examination of a Detailed Project Report of the afore-mentioned Cement Manufacturing Plant of the Hill Cement Company, a copy of which was provided to the Committee, noted that it does not contain anything on the nature as well as per unit requirement of the fuel for the said plant. The Committee after examination of the Environmental Statements of the said Cement Manufacturing Plant of the Hills Cement Company Limited for the years 2013-14, 2014-15 and 2014-15, a copy of which was provided to the Committee by the MSPCB, observed that quantity of coal actually consumed by the said Cement Manufacturing Plant and Thermal Power Plant has not been indicated in any of these Statements. For the detailed reasons given in para 2.2.35 above, the Committee is of the view that actual specific coal consumption for clinker manufacturing plant of the Hill Cement Company Limited is atleast 15%.

2.7.8 Year-wise gaps in quantity of coal required to produce the reported quantity of clinker (@ 15 % as given in para 2.7.7) and the coal procured by Hill Cement Company Limited from legal sources during the Audit Period are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Clinker produced (MT)	1,22,646	2,14,389	2,56,984	2,03,999	2,33,902	**10,31,920**
Coal required to produced clinker (MT)	18,397	32,158	38,548	30,600	35,085	**1,54,788**
Coal Procured (MT)	0	11,989	9,797	2,248	13,347	**37,381**
Gap (MT)	18,397	20,169	28,751	28,352	21,738	**1,17,407**

2.8 Jaintia Cement Limited

2.8.1 An Integrated Clinker cum Cement Manufacturing Plant having an installed capacity of 150 TPD cement was established by Jaintia Cements Limited in Latyrke village in East Jaintia Hills District. Commercial production in the said cement plant started in the year 1992.

2.8.2 During sixteenth Sitting of the Committee held on 23.07.2019 a representative of the Jaintia Cement Limited informed the Committee that the Jaintia Cement Limited does not use coal as a fuel. He informed the Committee that the entire fuel requirement for the said plant is met from the coke breeze sourced from Assam. He further informed the Committee that during the Audit Period the Jaintia Cement Limited produced 1,00,153 MT clinker by consuming 26,203.11 MT Coke Breeze. The average per unit requirement of Coke Breeze is 26.163 % (i.e. 261.63 kg Coke Breeze per tonne of Clinker).

2.8.3 The Committee in the said Meeting advised the North Eastern Regional Directorate of the CPCB to undertake audit of each of the Coke Plants from which the coke has reportedly been sourced by the Jaintia Cement Limited and submit a report to the Committee within one month. The said report is awaited from North Eastern Regional Directorate of the CPCB.

2.9 JUD Cements Limited

2.9.1 An Integrated Clinker cum Cement Manufacturing Plant having an installed capacity of 900 TPD clinkerization facility and 1,350 TPD cement grinding unit was established by JUD Cement Limited at Wahiajer (Narpuh) village in East Jaintia Hills District. The said plant commenced its production in November 2009.

2.9.2 As per the information/documents provided to the Committee by the JUD Cement Limited, year-wise quantities of the clinker produced and the coal reportedly consumed by the JUD Cement Limited to produce such clinker during the Audit Period are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Clinker produced (MT)	1,80,367	2,33,961	1,45,419	1,71,206	1,24,702	**8,55,655**
Coal consumed procured (MT)	-	16,348	2,099	377	370	**19,194**

2.9.3 It has also been stated in documents submitted to the Committee by the JUD Cement Limited that apart from the coal they have also used Coke Breeze, soft coke and diesel as alternate fuels. Year-wise quantities of coke breeze, soft coke and diesel claimed to be consumed by the JUD Cements Limited during the Audit Period are as below:

Nature of Fuel	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
Coke Breeze (MT)	9,120	0	0	23	67	**9,210**
Soft Coke (MT)	0	0	6,055	10,875	8,560	**25,490**
Diesel (KL)	37.40	21.45	21.01	24.92	34.34	**139.12**

2.9.4 The MSPCB has informed the Committee that the no authorization/non-objection certificate has been granted by the Board in favour of the JUD Cement Limited for use of the coke breeze or the soft coke or the diesel as an alternate fuel. In none of the Environmental Statement of the JUD Cement Limited for the years 2013-14, 2014-15 and 2015-16, a copy of which was provided to the Committee by the MSPCB, use of diesel as an alternate fuel has been reported by the JUD Cements Limited.

2.9.5 The Committee after examination of a Techno-Economic Feasibility Report (TEFR) for the said Cement cum Clinker manufacturing plant of the JUD Cement Limited prepared by West Bengal Consultancy organization Limited, Kolkata, a copy

of which was provided to the Committee by JUD Cements Limited, noted that the said clinker production unit, as per the said TEFR, has been designed to use Meghalaya coal to be procured from locally available coal base. It has also been stated in the said TEFR that these are locally owned small mines available in the area and substandard in quality compared to coal available in ECL, BCCL, CCL, MCL etc. It has also been stated in the said TEFR that coal is the main fuel for manufacture of cement in India. The consumption of coal in a typical dry process system, as per the said TEFR, ranges from 20-25% of clinker production. In the documents submitted to the Committee by the JUD Cements Limited it has been stated that specific fuel requirement of the said clinker manufacturing plant of the JUD Cement Limited is 16.50 %. The Committee is therefore of the view that specific coal requirement of the said Clinker Manufacturing Plant of the JUD Cements Limited is 16.50%.

2.9.6 Year-wise gaps in quantity of coal required to produce the reported quantity of clinker (@ 16.50 % as given in para 2.9.5) and the coal procured by the JUD Cement Limited during the Audit Period are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Clinker produced (MT)	1,80,367	2,33,961	1,45,419	1,71,206	1,24,702	**8,55,655**
Coal required to produced clinker (MT)	29,761	38,604	23,994	28,249	20,576	**1,41,183**
Coal consumed (MT)	0	16,348	2,099	377	370	**19,194**
Gap (MT)	29,761	22,256	21,895	27,872	20,206	**1,21,989**

2.10 Meghalaya Cements Limited and its Captive Thermal Power Plant

2.10.1 An Integrated Clinker cum Cement Manufacturing Plant of Meghalaya Cement Limited having installed capacity to produce 2,600 TPD cement is located at

Thangskai village in in East Jaintia Hills District of Meghalaya. The original plant having installed capacity to produce 900 TPD cement was commissioned in 2006. Later on, in the year 2011 installed capacity of the said plant was enhanced to 2,600 TPD. A Captive Thermal Power Plant of the Meghalaya Cement Limited having 10 MW installed capacity is also located adjacent to its said Cement Manufacturing Plant.

2.10.2 As per the information/documents provided to the Committee by the Meghalaya Cement Limited, year-wise quantities of clinker and power produced and the coal procured by the Meghalaya Cements Limited to produce such clinker and the electrical power during the Audit Period are as below:

Plant	Items	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
Clinker/ Cement Plant	Clinker produced (MT)	7,98,378	8,43,815	6,96,071	8,39,931	8,38,237	**40,16,432**
	Coal procured (MT)	77,457	29,899	30,881	35,220	34,317	**2,07,774**
Captive Thermal Power Plant (TPP)	Power Produced (Million kwh)	27.738	54.472	58.191	68.590	69.887	**278.88**
	Coal procured (MT)	19,076	14,787	15,087	18,792	19,670	**87,412**
Total for the Clinker/ Cement and TPP	Coal procured (MT)	96,533	44,686	45,968	54,012	53,987	**2,95,186**

2.10.3 The Meghalaya Cement Limited has informed the Committee that during the Audit Period they have also procured alternate fuel slate. Year-wise quantities of slate used by Meghalaya Cements Limited in its Cement Manufacturing Plant and the Captive Thermal Power Plant were however not provided to the Committee.

The MSPCB informed the Committee that the Meghalaya Cements Limited neither sought nor received any certificate of registration/authorization from the MSPCB for use of slate in its Cement Manufacturing Plant and Thermal Power Plant. The Commissioner and Secretary to the Government of Meghalaya, Mining and Geology informed the Committee that the Meghalaya Cement Limited, during the months of March and July 2017 has paid an amount of Rs. 1.00 crore to the State of Meghalaya as a royalty on 2.23 lakh MT slate claimed to be consumed by them.

2.10.4 The Committee, based on a detailed analysis of a similar claim of the Star Cement Limited on use of slate as an alternate fuel in lieu of coal, as given in para 2.2.26 to 2.2.52, is of the view that it is neither technically feasible nor legally permissible for the Amrit Cement Limited to replace more than half of their coal requirement by a non-fuel alternate fuel such as slate..

2.10.5 The Committee after examination of the Techno-Economic Feasibility Report of the Augmentation of the Clinkerization capacity of the plant from 900 TPD to 2,600 prepared by Holtec Consulting Private Limited, a copy of the which was provided to the Committee by the Meghalaya Cement Limited, observed that the said plant has been designed to use 100% Meghalaya coal available locally. As per the said report, net calorific value of the local coal to be used in the clinker plants is 5,800 Kcal/kg. It has also been stated in the said reports that specific heat consumption of these plants is 840 Kcal per kg of clinker. The average estimated requirement of coal as per the information given in the said report is 14.66 %. For the detailed reasons given in para 2.2.35 above, the Committee is of the view that actual specific coal consumption for clinker manufacturing plant of the Meghalaya Cement Limited is at-least 15%.

2.10.6 The Committee after examination of the Techno-Economic Feasibility Report of the 10 MW capacity Captive Power Plant prepared by AKB Power Consultants Pvt. Ltd., a copy of the which was provided to the Committee by the Meghalaya Cement Limited, observed that the said plant was envisaged to use coal sourced from Western parts of Meghalaya Hills. The Annual requirement of the locally sourced Meghalaya coal at 100 % capacity for the said 10 MW TPP, as per the said

report, is 63,072 MT. The specific fuel requirement for the said TPP, as per these information given in the said report, is therefore 0.72 kg/kwh. Nowhere, in the said report it has been stated that it will be feasible to run the said Thermal Power Plant by using any alternate fuel other than coal. The Committee is of the view that specific fuel requirement of the Captive Thermal Power Plant of the Meghalaya Cement Limited is same as the specific fuel requirement of the similar plant of the Star Cement Limited (*viz.* 0.850 kg/kwh of the power produced).

2.10.7 The year-wise gaps in quantity of coal required to produce the reported quantity of clinker (@ 15 % as given in para 2.10.5) and electricity power (@ 0.850 kg/kwh as given in para 2.10.6) and the coal procured by the Meghalaya Cements Limited from legal sources during the Audit Period are as below:

Plant	Items	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
Clinker/ Cement Plant	Clinker produced (MT)	7,98,378	8,43,815	6,96,071	8,39,931	8,38,237	**40,16,432**
	Coal required (MT)	1,19,757	1,26,572	1,04,411	1,25,990	1,25,736	**6,02,465**
	Coal procured (MT)	77,457	29,899	30,881	35,220	34,317	**2,07,774**
	Gap (MT)	42,300	96,673	73,530	90,770	91,419	**3,94,691**
Captive Thermal Power Plant (TPP)	Power Produced (Million kwh)	27.738	54.472	58.191	68.59	69.887	**278.878**
	Coal required (MT)	23,577	46,301	49,462	58,302	59,404	**2,37,046**
	Coal procured (MT)	19,076	14,787	15,087	18,792	19,670	**87,412**
	Gap (MT)	4,501	31,514	34,375	39,510	39,734	**1,49,634**
Total for the Clinker/ Cement and TPP	Coal required (MT)	1,43,334	1,72,873	1,53,873	1,84,291	1,85,140	**8,39,511**
	Coal procured (MT)	96,533	44,686	45,968	54,012	53,987	**2,95,186**
	Gap (MT)	46,801	1,28,187	1,07,905	1,30,279	1,31,153	**5,44,325**

2.11 Virgo Cements Limited

2.11.1 An Integrated Clinker cum Cement Manufacturing Plant having an installed capacity of 1,060 TPD clinker and 1,452 TPD of Cement has been established by Virgo Cements Limited at Dams village in North Garo Hill district of Meghalaya.

2..11.2 The Vigo Cements Limited informed the Committee that no coal is used in their said plant as it has a Vertical Shaft Kiln (VSK) where low ash metallurgical (LAM) coke or coke breeze is used as a fuel.

2.11.3 The Committee after examination of the Techno-Economic Feasibility Report for expansion of the said plant to 1060 TPD capacity prepared by Ercom Engineers Pvt. Limited, a copy of which was provided to the Committee by the Vigo Cements Limited, observed that the said plant was envisaged to use coke breeze to be sourced from nearby area of the Guwahati as a fuel. Specific fuel requirement for the said plant, as per the said report, is 0.289 tonnes of coke breeze per tonne of clinker or 28.90 %.

2.11.4 The Committee after examination of the matter is prima-facie of the view that Virgo Cement Limited did not use illegally mined local coal during the Audit Period. The Committee however advised the North Eastern Regional Directorate of the CPCB to undertake an audit to ascertain that coke breeze or LAM coke originating from legal source has only been used by the said Plant.

2.12 RNB Cement Limited

2.12.1 An Integrated Clinker cum Cement Manufacturing Plant having an installed capacity of 600 TPD cement along with a 10 MW capacity Captive Thermal Power Plant was established by RNB Cement Limited at Barapani Industrial area in Ri-Bhoi District of Meghalaya in the year 2008.

2.12.2 The North East Regional Directorate of the CPCB informed the Committee that the RNB Cement Limited will not be able to provide any information or document as the plant has been taken over by the National Company Law Tribunal (NCLT) and is present managed by an Interim Resolution Professional (IRP) *w.e.f.*

13.06.2019. Information about the quantities of clinker and thermal power produced and the quantity of coal purchased by the RNB Cement Limited during the Audit Period could not be obtained by the Committee. In the absence of these information it is not feasible for the Committee to undertake Resource (coal) Audit of the RNB Cements Limited.

2.13 Captive Thermal Power Plant of Shyam Century Ferrous Limited

2.13.1 A Captive Thermal Power Plant of the Shyam Century Ferrous Limited having installed capacity of 13.80 MW is located in Export Promotion Industrial Park (EPIP) Byrnihat in Ri-Bhoi district of Meghalaya.

2.13.2 As per the information/documents provided to the Committee by the Shyam Century Ferrous Limited, year-wise quantities of power produced and the coal procured by the Shyam Century Ferrous Limited to produce such power during the Audit Period are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Power Produced (Million kwh)	64.117	55.246	104.403	68.898	34.702	327.366
Coal procured (MT)	43576	32461	72086	13704	4960	1,66,787

2.13.3 The Shyam Century Ferrous Limited has informed the Committee that during the Audit Period they have also procured and utilised in the said Captive Thermal Power Plant alternate fuel. Year-wise quantities of alternate fuel claimed to be purchased by Shyam Century Ferrous Limited during the audit period are as below:

(metric tonne)

Year					Total
2014-15	2015-16	2016-17	2017-18	2018-19	

1	2	3	4	5	6
446	-	-	-	29	475

2.13.4 Keeping in view that quantity of alternate fuel claimed to be purchased by Shyam Century Ferrous Alloy Limited is very low, the Committee decided to ignore the same in this resource (coal) audit.

2.13.5 The Committee after examination of the Detailed Project Report (DPR) for the said 13.80 MW Captive Power Plant prepared by AKB Power Consultants Private Limited, a copy of which was provided to the Committee by Shyam Century Limited, observed that the said plant was designed to use both biomass fuel (with estimated calorific value of 3,500 Kcal/kg) and locally sourced Meghalaya coal (with estimated calorific value of 5,500 Kcal/kg). The annual requirement of fuel by the said plant at 100% capacity is 77,616 MT of biomass fuel and 14,256 MT of Meghalaya coal. The specific fuel requirement of the said plant, as per the said report, is thus 0.527 kg/kwh of coal or 0.827 kg/ kwh of biomass.

2.13.6 It has also been stated in the documents handed over to the Committee by the Shyam Century Ferrous Limited that specific fuel requirement of their said Captive Thermal Power Plant is 0.50- 0.70 kg of coal per kwh and 1.00 -1.40 kg of alternate fuel such as coke fine, Tamilnadu Charcoal fines etc. per kwh.

2.13.7 Keeping in view the detailed analysis given in para 2.2.33 and also keeping in view that though the said Thermal Power Plant has been designed to use alternate fuels other than coal, the Shyam Century Ferrous Alloy Limited has himself reported that during the entire Audit Period 475 MT alternative fuel has only been used by them, the Committee is of the view that specific coal requirement of the said Captive Thermal Power Plant of the Shyam Century Limited is atleast equal to specific coal requirement of the a Thermal Power Plant of much larger capacity of the Star Cement Limited located in Meghalaya (*viz.* 0.850 kg/kwh of the power produced).

2.13.8 The year-wise gaps in quantity of coal required to produce the reported quantity of the electrical power (@ 0.850 kg/kwh as given in para 2.13.7) and the

coal procured by Shyam Century Ferrous Limited from legal sources during the Audit Period are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Power Produced (Million kwh)	64.117	55.246	104.403	68.898	34.702	**327.366**
Coal required (MT)	54,499	46,959	88,743	58,563	29,497	**2,78.261**
Coal procured (MT)	43,576	32,461	72,086	13,704	4,960	**1,66,787**
Gap (MT)	10,923	14,498	16,657	44,859	24,537	**1,11,474**

2.14 Captive Thermal Power Plant of Maithan Alloys Limited

2.14.1 A Captive Thermal Power Plant of the Maithan Alloy Limited having installed capacity of 15 MW is located in Export Promotion Industrial Park (EPIP) Byrnihat in Ri-Bhoi district of Meghalaya.

2.14.2 As per the information/documents provided to the Committee by the Maithan Alloys Limited, year-wise quantities of power produced and the coal procured by the Maithan Alloys Limited to produce such power during the Audit Period are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Power Produced (Million kwh)	62.588	49.241	97.440	89.061	33.493	**331.823**
Coal procured – Within Meghalaya (MT)	77,573	51,318	61,950	64,595	6,384	**2,61,820**
Coal procured – Outside Meghalaya (MT)	-	-	929	36,692	14,345	**51,966**

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Total Coal Procured (MT)	77,573	51,318	62,879	1,01,287	20,729	**3,13,786**

2.14.3 The Maithan Alloys Limited has informed the Committee that during the Audit Period they have also procured alternate fuel. Year-wise quantities of different types of alternate fuel claimed to be purchased by Maithan Alloys Limited during the Audit Period are as below:

(metric tonne)

Type of alternate fuel	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Rice Husk	-	-	-	5,039	1,973	**7,012**
Saw Dust	-	-	-	275	505	**780**
Coke Breeze	-	-	-	0	2,354	**2,354**
Wood Chips	-	-	-	0	60	**60**
Total	-	-	-	**5,314**	**4,892**	**10,206**

2.14.4 The Committee after examination of the Detailed Project Report (DPR) of the said 15 MW capacity Captive Thermal Power Plant of the Maithan Alloys Limited prepared by AKB Power Consultants Pvt. Ltd., a copy of which was provided to the Committee by the Maithan Alloys Limited, observed that the said plant has been designed to use both bamboo chips/dust (with estimated calorific value of 2914 K cal/kg) and locally sourced Meghalaya coal (with estimated calorific value of 7,142 K cal/kg). As per the said DPR, the annual requirement of fuel by the said plant at 100% capacity is 32,400 MT of bamboo chips and 37,800 MT of Meghalaya coal. The specific fuel requirement of the said plant as per the said report is therefore 0.527 kg/kwh of coal or 0.827 kg/ kwh of biomass. It has however been stated in

documents provided to the Committee by Maithan Alloys Limited that specific fuel requirement of the said TPP is 0.72 kg/kwh.

2.14.5 As per the information provided by Maithan Alloys Limited, during the Audit Period the Maithan Alloy Limited purchased 3,13,785 MT coal to produce 331.823 Million units of power by the said 15 MW capacity Captive Thermal Power Plant. The actual specific fuel purchased for the said Captive Thermal Power Plant of Maithan Alloys Limited during the Audit Period is 0.945 kg/kwh. The same is comparable to or even higher than the estimated specific fuel consumption for other Thermal Power Plants located in the State of Meghalaya. Apart from the above, the Maithan Alloy Limited has claimed to purchase alternate fuel such as rice husk, saw dust, coke breeze and wood chips also. The Committee therefore is of the view that during the Audit Period Maithan Alloys Limited did not use any illegally mined local coal from the Meghalaya.

2.15 Captive Thermal Power Plant of Shree Sakambari Ferro Alloys Pvt. Ltd.

2.15.1 A Captive Thermal Power Plant of Shree Sakambari Ferro Alloys Pvt. Ltd having installed capacity of 10 MW is located in Riwiang Village in West Khasi Hills District, Meghalaya. The said Thermal Power Plant was commissioned in the month of June 2014.

2.15.2 As per the Environmental Statement Submitted by Shree Shakambari Ferro Alloys Pvt. Ltd. to the MSPCB the actual specific coal consumption of the said Captive Thermal Power Plant of Shree Sakambari Ferro Alloys Pvt. Ltd. during the Audit Period is as below:

(kg/kwh)

2014-15	2015-16	2016-17	2017-18	2018-19
1	2	3	4	5
0.83	0.85	0.85	0.81	0.85

2.15.3 On perusal of information and documents received from Shree Shakambari Ferro Alloy Limited the Committee observed that unit of power produced by the

said Thermal Power Plant stated in the Statement provided to the Committee does not appear to be correct. The Committee also observed that the quantity of coal reported to be consumed by Shree Sakambari Ferro Alloys Pvt. Ltd., as per the Statement submitted to the Committee is substantially different than the quantity of coal reportedly consumed by the said Plant as per details given in a report on coal consumption by the Thermal Power Plants and Cement Industries submitted to the Committee by North Eastern Regional Directorate of CPCB. The Committee therefore advised the North Eastern Regional Directorate of CPCB to re-examine the records relating to purchase and use of coal by said Thermal Power Plant of Shree Sakambari Ferro Alloys Pvt. Ltd. and submit a report to the Committee. The said report is still awaited by the Committee.

2.16 Captive Thermal Power Plant of CMJ Breweries Private Limited

2.16.1 A Captive Thermal Power Plant of the CMJ Breweries Private Limited having installed capacity of 3.50 MW is located in Export Promotion Industrial Park (EPIP) Byrnihat in Ri-Bhoi district of Meghalaya.

2.16.2 As per the information/documents provided to the Committee by the CMJ Breweries Private Limited, year-wise quantities of power produced and the coal procured by the CMJ Breweries Private Limited to produce such power during the Audit Period are as below:

Items	Year					Total
	2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7
Power Produced (Million kwh)	5.746	7.925	4.329	8.597	6.260	**32.86**
Coal procured (MT)	15,232	16,606	10,874	15,738	2,985	**61,435**

2.16.3 The CMJ Breweries Private Limited has informed the Committee that during the Audit Period they have also procured husk as an alternate fuel. Year-wise

quantities of rice husk claimed to be procured by CMJ Breweries Private Limited during the audit period are as below:

(metric tonne)

Year					Total
2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6
-	-	-	5,011	23,235	**28,246**

2.16.4 The Committee after examination of the Detailed Project Report (DPR) of the CMJ Breweries Private Limited prepared by M/s. Suvidha Consultancy Limited, Guwahati noted that the said DPR does not contain anything about the nature and per unit requirement of the fuel. It has however been stated in documents provided to the Committee by the CMJ Breweries Private Limited that their Captive Thermal Power Plant has a back pressure turbine and the steam is mainly used for the process heating and the power is additionally generated using the same steam. So the fuel consumption in the back pressure turbine is not comparable to the conventional plant condensing type turbines. It has also been stated in these documents that average estimated quantity of fuel required to produce power in their said Captive Thermal Power Plant is 2.35 kg of coal per kwh or 3.50 kg of husk per kwh.

2.16.5 The Committee noted that quantities of the coal and rice husk purchased by the CMJ Breweries Private Limited was sufficient to produce the power reportedly produced by the CMJ Breweries Private Limited during the audit period as per the reported specific fuel consumption of 2.35 kg of coal per kwh or 3.50 kg of husk per kwh. Subject to confirmation by the North Eastern Regional Directorate of the CPCB of the claim of the CMJ Breweries Private Limited regarding the use of rice husk as a fuel, the Committee is of the view that no illegally mined legal has been utilised by the CMJ Breweries Private Limited during the Audit Period.

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CHAPTER 3: FINDINGS AND RECOMMENDATIONS

3.1 FINDINGS

3.1.1 Except for the clinker manufacturing plant of the Mawmluh Cherra Cement Limited (A State PSU) and Captive Power Plants of the Maithan Alloy Limited and the CMJ Breweries Private Limited, there is a huge gap in quantity of coal required to produce reported quantity of clinker and/or power and the coal reported to be purchased from legal sources during the Audit Period by all other Cement Manufacturing Plants and Thermal Power plants in the State of Meghalaya for which resource (coal) audit could be completed by the Committee. Year-wise quantities of the coal required to produce reported quantities of clinker and/or power, the coal actually purchased from legal sources and the gap between the two for each of these Plants are as below:

(metric tonnes)

Plant	Items	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
Star Cement Limited and its two subsidiaries	Coal required*	4,24,636	4,73,806	4,93,365	4,70,145	4,50,096	**23,12,048**
	Coal procured**	97,047	2,64,674	61,830	1,29,020	1,13,201	**6,65,772**
	Gap	**3,27,589**	**2,09,132**	**4,31,535**	**3,41,125**	**3,36,895**	**16,46,276**
Amrit Cement Limited and its Captive TPP	Coal required*	84,323	1,06,548	1,05,745	1,00,155	1,46,919	**5,43,690**
	Coal procured**	3,861	88,165	38,785	74,978	31,833	**2,37,622**
	Gap	**80,462**	**18,383**	**66,960**	**25,177**	**1,15,086**	**3,06,068**
Dalmia Cement (Bharat) Limited and	Coal required*	2,00,028	2,01,797	1,94,234	2,22,215	2,56,324	**10,74,598**
	Coal procured**	17,433	98,296	56,208	1,07,092	54,478	**3,33,507**

Plant	Items	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
its Captive TPP	**Gap**	1,82,595	1,03,501	1,38,026	1,15,123	2,01,846	**7,41,091**
Goldstone Cement Limited and its Captive TPP	Coal required*	0	0	39,652	1,15,104	1,47,919	**3,02,675**
	Coal procured**	0	0	5,918	21,295	4,946	**32,159**
	Gap	**0**	**0**	**33,734**	**93,809**	**1,42,973**	**2,70,516**
Green Valley Industries Limited	Coal required*	58,205	55,262	57,505	64,673	65,398	**3,01,043**
	Coal procured**	44,844	50,555	46,762	51,068	30,278	**2,23,507**
	Gap	**13,361**	**4,707**	**10,743**	**13,605**	**35,120**	**77,536**
Hill Cement Company Limited	Coal required*	18,397	32,158	38,548	30,600	35,085	**1,54,788**
	Coal procured**	0	11,989	9,797	2,248	13,347	**37,381**
	Gap	**18,397**	**20,169**	**28,751**	**28,352**	**21,738**	**1,17,407**
JUD Cements Limited	Coal required*	29,761	38,604	23,994	28,249	20,576	**1,41,184**
	Coal procured**	0	16,348	2,099	377	370	**19,194**
	Gap	**29,761**	**22,256**	**21,895**	**27,872**	**20,206**	**1,21,990**
Meghalaya Cements Limited and its Captive TPP	Coal required*	1,43,334	1,72,873	1,53,873	1,84,291	1,85,140	**8,39,511**
	Coal procured**	96,533	44,686	45,968	54,012	53,987	**2,95,186**
	Gap	46,801	1,28,187	1,07,905	1,30,279	1,31,153	**5,44,325**
Captive TPP of Shyam Century	Coal required*	54,499	46,959	88,743	58,563	29,497	**2,78,261**
	Coal	43,576	32,461	72,086	13,704	4,960	**1,66,787**

Plant	Items	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
Ferrous Ltd.	procured**						
	Gap	10,923	14,498	16,657	44,859	24,537	1,11,474
TOTAL	Coal required*	10,13,183	11,28,007	11,95,659	12,73,995	13,36,954	**59,47,798**
	Coal procured**	3,03,294	6,07,174	3,39,453	4,53,794	3,07,400	**20,11,115**
	Gap	**7,09,889**	**5,20,833**	**8,56,206**	**8,20,201**	**10,29,554**	**39,36,683**

*: Coal required to produce reported quantities of clinker and/or power

**: Coal reported to be procured from legal sources

3.1.2 The Committee is of the view that the entire gap of **39.37 lakh MT** between the quantity of the coal required to produce reported quantity of the clinker and the electrical power and the coal purchased from legal sources by these Plants during the Audit Period **constituting about two-third of the coal requirement of these plants during the Audit Period has been met from the illegally mined local coal**. Demand for a huge quantity of illegally mined coal from these plants has sustained and supported a wide scale illegal rat-hole coal mining in the State of Meghalaya in flagrant violation of a ban imposed by the Hon'ble NGT.

3.1.3 Continuance of illegal rat-hole coal mining in the State of Meghalaya to meet the huge requirement of coal for these Cement Manufacturing Plants and the Thermal Power Plants have caused huge damage to flora, fauna, rivers, streams, water bodies and the environment in general in the State of Meghalaya. It has also made the ban imposed by the Hon'ble NGT on illegal rat-hole coal mining virtually inoperative.

3.1.4 No royalty, taxes and any other statutory levies has been paid to the State of Meghalaya on the illegally mined coal utilised by these Cement Manufacturing Plants and Thermal Power Plants during the Audit Period resulting in a huge loss to the State exchequer. In fact ban on the illegal rat-hole coal mining in the State of

Meghalaya came as a boon to these Cement Manufacturing Plants and Thermal Power Plants in the State of Meghalaya as it virtually exempted them from the requirement of payment of royalty, taxes and other statutory levies payable on more than two-third of the coal consumed by them. The amounts of royalty (@ Rs. 675 per MT), contribution to Meghalaya Environment Protection and Restoration Fund (MEPR Fund) at the rate of Rs. 485 per MT and GST/VAT @ 5 % of the sale value of approx. Rs. 8,000 per MT amounting to Rs 400 per MT) payable on the illegally mined coal utilised by each of these Cement Manufacturing Plants and Thermal Power Plants during the Audit Period are as below:

(Amt.: Rupees in crore)

Sl. No.	Plant	Qt. of illegal coal used (MT)	Royalty	MEPRF	GST/ VAT	Total
1	2	3	4	5	6	7
1.	Star Cement Limited and its two subsidiaries	16,46,276	111.124	79.844	65.851	**256.819**
2.	Amrit Cement	3,06,068	20.660	14.844	12.243	**47.747**
3.	Dalmia Bharat Cement Ltd	7,41,092	50.024	35.943	29.644	**115.610**
4.	Goldstone Cement Ltd.	2,70,516	18.260	13.120	10.821	**42.200**
5.	Green Valley Industries Ltd.	77,536	5.234	3.760	3.101	**12.096**
6.	Hill Cement Ltd.	1,17,407	7.925	5.694	4.696	**18.315**
7.	JUD Cement Ltd.	1,21,990	8.234	5.917	4.880	**19.030**
8.	Meghalaya Cement Ltd.	5,44,325	36.742	26.400	21.773	**84.915**
9.	Shyam Century Ferrous Ltd.	1,11,474	7.524	5.406	4.459	**17.390**
Total		**39,36,684**	**265.726**	**190.929**	**157.467**	**614.123**

3.1.5 The royalty and VAT/GST amounting to Rs. 423.194 crore payable on illegally mined coal utilised by the Cement Manufacturing Plants and Thermal Power Plants, if realised and properly utilised, can significantly enhance living

standard of the tribal residents, especially those residing in the areas affected by such illegal coal mining, of the State. Similarly, an amount of Rs. 190.929 crore payable to MEPR Fund for the said illegally mined coal utilised by these Plants, if properly utilised, may greatly help in restoration of flora, fauna, rivers, streams, water bodies and the environment in general damaged by illegal rat-hole coal mining in the State of Meghalaya.

3.1.6 Claim of these Cement Manufacturing Plants and Thermal Power Plants that about two-third of their coal requirement have been met by a non-fuel mineral (i.e. slate) without making any change in the design of these plants is not tenable. The Committee, based on a detailed analysis given in para 2.2.26 to 2.2.52, is of the view that it is neither technically feasible nor legally permissible for these plants to replace more than two-third of their coal requirement by a non-fuel mineral such as slate.

3.1.7 These Plants have purchased illegally mined local coal in the name of slate to circumvent the ban imposed by the Hon'ble NGT on illegal rat-hole coal mining in the State of Meghalaya and also to evade payment of royalty, GST/VAT and other statutory levies and contribution to MEPR Fund on the coal utilised by them.

3.1.8 Even for the sake of an argument it is assumed that the claim of these plants that more than two-third of their coal requirement during the Audit Period has been met by a non-fuel mineral (*viz.* slate) without making any change/modification in the design of these plants is true, it would have caused equal, if not more, damage to the flora, fauna, rivers, streams, water bodies and the environment in general in the State of Meghalaya as all such slate has admittedly been mined in an unscientific and haphazard manner without any mitigative measures and without obtaining mandatory mining lease, consent to establish, consent to operate, environmental clearance and authorisation/no-objection certificate from the State Pollution Control Board in a flagrant violation of the existing mining, environmental, pollution control and labour safety laws.

3.1.9 Transportation and use of a huge quantity of illegally mined coal by these plants could not have escaped notice of regulatory authorities, both in the State of Meghalaya and the Union of India. It could not have escaped notice of the district

and police administration. Instead of taking actions to prevent use of illegally mined coal by these plants and to initiate appropriate proceedings under relevant provisions of the Mines and Minerals (Development and Regulation) Act, 1957; the Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981 and the Environment (Protection) Act, 1986 against these Plants for use of illegally mined local coal, the regulatory authorities have tried to regularise/justify the use of illegally mined coal by accepting royalty on slate claimed to be used by these plants and by supporting the claim of these Plants that it is technically and legally feasible to replace two-third of the coal requirement of these plants by a non-fuel mineral such as slate and the slate can be used by these plants as a waste without obtaining any clearance under the Mines and Minerals (Development and Regulation) Act, 1957; the Water (Prevention and Control of Pollution) Act, 1974; the Air (Prevention and Control of Pollution) Act, 1981; the Environment (Protection) Act, 1986 and the rules, regulations & guidelines framed thereunder.

3.1.10 As per information provided to the Committee by the Mining and Geology Department in the State of Meghalaya, none of these plants participated in a public auction conducted by the State of Meghalaya to sell more than 38,000 MT of seized coal available at locations in close vicinity of majority of these plants. The Committee therefore is of the view that a major part of the coal requirement of these plants is still being met from illegally mined local coal.

3.2 RECOMMENDATIONS

3.2.1 To put a stop to the illegal rat-hole mining of the coal being undertaken in the State of Meghalaya in flagrant violation of the mining, environmental and labour safety laws as well as the orders issued by the Hon'ble Supreme Court and the Hon'ble NGT to meet the requirement of the coal for the Cement Manufacturing Plants and Thermal Power Plants in the State of Meghalaya and also to restore damage caused the flora, fauna, rivers, streams, water bodies and environment in general by illegal rat-hole coal mining, the Committee recommends that the Hon'ble NGT may consider to issue the following directions:

1. The Chief Secretary of the State of Meghalaya shall undertake monthly review the quantity of clinker and/or power produced by each Cement Manufacturing Plants and Thermal Power Plant in the State of Meghalaya and the quantity of coal purchased by each such plant from legal sources to produce such reported quantities of clinker and/or power. Such review for a month shall be undertaken on or before tenth day of the next month. A quarterly report stating therein the month-wise quantities of clinker and/or power produced, quantity of coal consumed to produce such quantities of clinker and/or power by each such plant and action(s), if any, taken against any such plant in case of any anomaly observed during the review shall be submitted to this Tribunal by the Chief Secretary, Meghalaya. Such report for a quarter shall be submitted to this Tribunal on or before fifteenth day of the next quarter.

2. The State of Meghalaya; the Ministry of Environment, Forest and Climate Change, Government of India and the Meghalaya State Pollution Control Board shall initiate proceedings in accordance with the provisions of the Mines and Minerals (Development and Regulation) Act, 1957; the Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981 the Environment (Protection) Act, 1986 and the rules, regulations & guidelines framed thereunder against each of the Cement Manufacturing Plants and the Thermal Power Plants who has used illegally mined local coal after a ban on the rat-hole coal mining in the State of Meghalaya was imposed by this Tribunal in the month of April, 2014.

3. The State of Meghalaya shall realise royalty, GST/VAT, contribution to the MEPR Fund and any other statutory tax and/levy payable on the illegally mined coal utilised by these Cement Manufacturing Plants and the Thermal Power Plants in the State of Meghalaya after the ban on illegal rat-hole mining in the State of Meghalaya was imposed by this Tribunal in April 2014.

4. To restore the damage caused to the flora, fauna, rivers, streams, water bodies and the environment in general by illegal rat-hole mining of coal and also to mitigate the suffering caused to the local tribal residents by the illegal rat-hole coal mining, the State of Meghalaya shall realise from each of the afore-mentioned Cement Manufacturing Plants and Thermal Power Plants who have

used illegally mined local coal after a ban on illegal rat-hole coal mining was imposed by this Tribunal in the month of April 2014, an amount of Rs. 400 per tonne of coal to be utilised by each such plants on or after the date of this order and deposit the same in the MEPR Fund. Such amount for coal utilised during a month shall be realised on or before fifteenth day of the next month. Not less than fifty percent of these amounts shall be utilised for restoration of damage caused to the flora, fauna, rivers, streams, water bodies and the environment in general by illegal rat-hole mining of the coal in the State of Meghalaya. The balance amounts shall be utilised for socio-economic development of the tribal residents in areas affected by the coal mining in the State of Meghalaya. It is clarified that the afore-mentioned amount of Rs. 400 per MT of coal shall be in addition the contribution to MEPRF at the rate of Rs. 485 per MT of coal already being realised by the State in compliance of earlier orders of this Tribunal. The Chief Secretary, Meghalaya shall formulate draft guidelines for utilisation of these amounts and place the same before the Committee constituted by this Tribunal under Chairmanship of Mr. Justice B.P. Katakey, former Judge, Guwahati High Court. The Committee shall within one month from the date of receipt, examine the draft guidelines and place the same along with the comments/observation before this Tribunal for approval.

5. The North Eastern Regional Directorate of the CPCB shall complete audit of coke claimed to be utilised by the Jaintia Cement Limited and the Virgo Cement Limited and submit a report to the Committee constituted by this Tribunal under Chairmanship of the Mr. Justice B.P. Katakey, former Judge, Guwahati High Court. The North Eastern Regional Directorate of the CPCB shall also submit the report sought by the said Committee in respect of the Captive Thermal Power Plant of Shree Shakambari Ferro Alloys Pvt. Ltd.

(Justice Brijendra P. Katakey)
Chairman

sd/-
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ANNEXURE R16/7

Item No. 01 Court No. 1

BEFORE THE NATIONAL GREEN TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Original Application No. 110(T_{HC})/2012

Threat to life arising out of coal mining
in south garo hills district Applicant(s)

Versus

State of Meghalaya & Ors. Respondent(s)

Date of hearing: 09.01.2020
Date of uploading on the website: 17.01.2020

CORAM: **HON'BLE MR. JUSTICE ADARSH KUMAR GOEL, CHAIRPERSON**
HON'BLE MR. JUSTICE S.P WANGDI, JUDICIAL MEMBER
HON'BLE DR. NAGIN NANDA, EXPERT MEMBER
HON'BLE MR. SIDDHANTA DAS, EXPERT MEMBER

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ORDER

Background: unscientific Rat Hole mining in the State of Meghalaya – directions for preventive and remedial action

1. This order may be read in continuation of order dated 22.08.2019. The matter pertains to remedial action against unscientific 'Rat Hole' Mining of coal in the State of Meghalaya. Proceedings commenced on the basis of a news item to the effect that on 06.07.2012, thirty coal labourers were trapped in a coal mine and fifteen of them died. After due consideration of the matter, on 17.04.2014, this Tribunal directed the State of Meghalaya to ensure that rat hole mining is stopped forthwith throughout the State and any illegal transport of coal shall not take place until further orders.

2. On 09.06.2014, to give effect to order dated 17.04.2014, a Committee was formed to quantify extracted coal and its location, assess its value and also to prescribe mode of its transportation. In the light of the report this Tribunal, on 07.10.2017, noted that 6.3 million tonnes of illegally mined coal valued at Rs. 307 Crores was lying in the State on which royalty of Rs. 400 Crores was assessed. Direction was issued for videography in the operation of the weigh bridges. The issue of quantum of coal to be permitted to be transported was to be gone into with the assistance of the Committee. Further, direction was issued to credit the amount of royalty in a separate account with 10% of the value of coal to be credited to Environment Protection Fund. On 31.03.2016, the Tribunal directed that except the coal already transported, the remaining will vest in the State. Finally, on 31.08.2018, after reviewing the earlier proceedings, this Tribunal

directed that rat hole mining will remain prohibited and so also the transportation of the mined material. The State will be the custodian of the available coal for which necessary inventory will be prepared.

Constitution of Monitoring Committee for restoration of environment and rehabilitation of victims and other connected and incidental issues.

3. This Tribunal, vide order dated 31.08.2018, directed constitution of a Committee to be headed by a former High Court Judge of the Guwahati High Court for restoration of the environment and rehabilitation of the victims. The Committee was at liberty to take up incidental issues. The Committee was also to supervise issues arising out of receivership/custodianship of already extracted coal, including environmental issues arising out storage and remedial steps. Other Members of the Committee were to be representatives of CPCB and Indian School of Mines, Dhanbad. The State of Meghalaya was to provide records, logistics and facilities to the Committee. The Committee was free to requisition services of technical experts from the State and to carry out field visits. The Committee was also free to set up its website for receiving and giving information and to involve educational institutions for awareness and feedback. The Committee was to meet twice in a month to review the progress and to fix further targets and send reports to this Tribunal every two months.

Orders of this Tribunal dated 04.01.2019, 11.04.2019 and 22.08.2019 on reports received from the Committee.

4. The Committee gave its report on 02.01.2019 which was considered vide order dated 04.01.2019 with regard to the following questions framed by the Committee:-

"(A) Whether coal mining activities, including extraction of coal and the transportation of the same, are going on despite the order passed by the Hon'ble NGT imposing ban on coal mining and transportation?

(B) Quantity of extracted coal as on the date on which the ban was imposed by the Hon'ble NGT and left to be transported?

(C) Quantity of un-inventoried coal which has been extracted before imposition of ban by the Hon'ble NGT?

(D) Whether coal mining activities as well as dumping of coal results in adverse environmental effect, if so, the nature and extent thereof?

(E) What are the steps required to be taken by the Committee for restoration of the environment and rehabilitation of victims of coal mining?

*(F) The extent of execution of the Action Plan prepared by the Committee?***"**

5. The Tribunal noted that a further tragic incident took place on 13.12.2018 where 15 workers were trapped. The report was that the illegal mining was still continuing. The assessed quantity of such coal was 23,25,663.54 MT. The mining was resulting in adverse impact on the environment for which a study was required to be undertaken. Action plan was proposed for restoration of the environment. In view of the consistent failure of the State in enforcing the law, this Tribunal held the State to be liable to deposit a sum of Rs. 100 Crores with the Central Pollution Control Board (CPCB) to be spent for restoration of the environment. The Tribunal also observed that the Committee may consider seizure of equipments used for illegal mining or transportation, to be released only after payment of 50% of the showroom price of such equipments. The Tribunal suggested that the Committee may consider the following:

"*36. The Committee may also consider the following:-*

1. Any cranes and trucks found to be involved in illegal mining or transportation which have not yet been seized may also be seized. The seized vehicles or equipments be released by the concerned District Magistrates only after

recovering damages to the extent of 50% of the showroom price of the vehicles or equipments. The said amount may also be credited to the restoration fund.

2. *Efforts be expedited to identify victims who have suffered at least since 01.07.2012 and to assess loss to the environment and the manner of restoration.*
3. *Disaster Management Plan for the whole of the area 'on site' as well as 'off site' needs to be prepared and put into operation.*
4. *Appropriate technology to replace rat hole mining.*
5. *Resource (coal) audit of Meghalaya Power Limited and Star Cement Limited to ascertain the legitimate procurement of coal and its source.*
6. *The Committee may take services of NEERI Nagpur, Indian School of Mine, Dhanbad, FRI Dehradun, CPCB apart from any other agency for making assessment of the damages.*
7. *Survey of health of the habitants may also be considered.*
8. *Skill Development Programmes to provide alternative means of employment to the workers involved in rat hole mining may be considered.*
9. *Mitigation/restoration of impacted areas due to AMD.***"**

6. Further report was considered on 11.04.2019. The Tribunal approved the recommendations including those for installation of digital display boards in respect of quality of water of the concerned areas and evolving mechanism for effective action against transportation of illegally mined coal such as electronic manifest system, audit of source of coal acquired by the power generation and cement plants.

7. The matter was further considered on 22.08.2019 in the light of report dated 02.08.2019 received from the Committee as follows:-

"*1 to 6 xxx xxx xxx*

7. Further report dated 02.08.2019 has been received from the Committee to be considered today. We may note that the Hon'ble Supreme Court, vide judgement dated 03.07.2019, in Civil Appeal No. 10720 of 2018 (State of Meghalaya v. All Dimasa Students Union, Dima Hasao District Committee and Ors) and other connected decided Appeals arising from orders of this Tribunal, directing, inter alia, as follows:

"Conclusions:-

191. From the foregoing discussions we arrived at following conclusions:-

xx xx xx

9) As per statutory regime brought in force by notification dated 15.01.2016 issued under Environment (Protection) Act, 1986, environmental clearance is required for a project of coal for mining of any extent of area. While implementing statutory regime for carrying mining operations in the Hills Districts of the State of Meghalaya, the State of Meghalaya has to ensure compliance of not only MMDR Act, 1957 but Mines Act, 1952 as well as Environment (Protection) Act, 1986.

10) In Hill District of State of Meghalaya for carrying coal mining operations in privately owned/community owned land it is not the State Government which shall grant the mining lease under Chapter V of Rules, 1960, but it is the private owner/community owner of the land, who is also the owner of the mineral, who shall grant lease for mining of coal as per provisions of Chapter V of Rules, 1960 after obtaining previous approval of the Central Government through the State Government.

xx xx xx

13) In event the mining is carried out by a mining lease holder as per the provisions of Act, 1957 and Rules, 1960 with an approved mining plan there can be no objections in carrying of such mining operations under the regulation and control of the State of Meghalaya. We clarify that in event mining operations are undertaken in privately owned/community owned land in Hills Districts of Meghalaya in accordance with mining lease with approved mining plan as per Act, 1957 and Mineral Concessions Rule, 1960, the ban order dated 17.04.2014 of the tribunal of the NGT shall not come in way of carrying mining operations.

xx xx xx

20) The coal extracted and lying in open after 15.05.2016 does not automatically vest in the State of Meghalaya and the owner of the coal or the

person who has mined the coal shall have the proprietary right in the mineral which shall not be lost.

21) *The suggestion of learned Amicus Curiae that entire extracted coal lying at various places in hills districts of Meghalaya be directed to be taken over by Coal India Ltd. is accepted. The Coal India Ltd. may dispose of the same as per its normal method of disposal and proceeds be dealt with as per directions issued.*

22) *The State having carried out the assessment of the coal lying in the aforesaid four districts including the details of the quantities and the details of owners being available with it, it may ensure that entire coal is handed over to the Coal India Ltd., as per the mode and manner to be formulated by Katakey Committee in consultation with officers of the Coal India Ltd. and the State of Meghalaya.*

23) *It is for Coal India Ltd. to decide as to venue, where they shall receive the coal, i.e., either at any of its depot or any other place in the State of Meghalaya and it is for the Coal India Ltd. to finalise the process of disposal and auction of the coal. It shall be the duty of the State of Meghalaya and its officers especially Deputy Commissioner of the area concerned to enter details of quantity of the coal, name of the owner and place from where it is collected. All concerned shall take steps to ensure weighment of the coal when it is received by Coal India Ltd.*

24) *The expenses of transportation shall be borne by the State of Meghalaya, Coal India Ltd. or by both, which expenses shall be deductible from the price received of the coal. The State of Meghalaya shall be entitled to royalty and payment towards MERP Fund as well as taxes out of the price of the coal. After deducting its expenses for transportation with 10% of price of the coal, the Coal India Ltd. shall remit the balance amount to the State and it is for the State after deducting the royalty and payment to the MERP Fund and taxes to pay back balance the amount to the owner.*

25) *The coal which has been seized by the State in illegal transportation and illegal mining for which different cases have been registered by the State, is not to be dealt with as directed above. The seized coal shall be dealt by the State in accordance with Section 21 of the Act, 1957 and on being satisfied, the State can take a decision to recover the entire quantity of coal so illegally raised without lawful authority.*

192 In view of the foregoing discussions and conclusions, all these appeals are decided in the following manner: -

xx xx xx

4) All I.As. seeking direction for transportation of coal are disposed of directing: -

i) All extracted coal as assessed by State of Meghalaya lying in different districts of State of Meghalaya which as per order of NGT is in custody of State of Meghalaya shall be handed over to Coal India Ltd. for proper disposal.

ii) The Katakey Committee after discussion with Coal India Ltd. and State of Meghalaya shall formulate a mechanism for transport, weighment of all assessed coal.

iii) The Coal India Ltd. shall auction the coal so received by it as per its best judgment and remit the proceed to State to the extent as directed above.

iv) All coal seized by the State for which cases have already been registered shall be dealt by the State in accordance with Section 21 of 1957 Act."

8. We may now deal with the report of the Committee which is, inter alia, as follows:

"It is, therefore, evident that though the learned counsel appearing for the State of Meghalaya submitted before the Hon'ble Tribunal that the compliance report in that regard shall be submitted to this committee within two weeks, the direction to install Digital Display Boards has not been fully implemented till date. As stated above, such Boards have been installed in the State Capital, i.e., in Shillong only. The same have not been installed in the coal mining affected districts and Sub-Divisions so far.

The Committee directs the aforementioned 4(four) Cement Plants, namely, Green Valley Industries Ltd, Gold Stone Cement Ltd, Hills Cement Ltd and Virgo Cement Ltd and one Thermal Power Plant, namely, CMJ Breweries Ltd to depute their representatives to attend the next sitting of the Committee scheduled to be held on 14.08.2019 along with all required information and documents without fail.

The Secretary to the Govt. of Meghalaya, Mining and Geology Department, during the Proceeding No. 16-B held on 23.07.2019 has produced before the Committee a letter dated 22.07.2019 seeking a month's time to formulate a

comprehensive plan and proper policy of transportation and handing over of coal to the Coal India Limited for disposal/auction as per rules of the Coal India Limited. The Committee has also been informed that after finalisation, the same shall be placed before the Committee for deliberation.

Based on the said communication, one month time has been granted to the Mining and Geology Department, Govt. of Meghalaya. The second special sitting scheduled to be held in Guwahati on 26.07.2019 with the representatives of the Coal India Limited and the concerned departments of the Govt. of Meghalaya to discuss about the formulation of a policy for transportation and handing over of the coal to the Coal India Limited, has, therefore, been postponed and the next date was decided to be fixed in its Proceeding to be held on 14.08.2019.

The Committee in the said Proceeding has recorded that the majority of the directions issued by it in the Proceeding No.12 dated 25.04.2019 have not been implemented so far and hence the Commissioner & Secretary to the Govt. of Meghalaya, Mining and Geology Department has been directed to submit a report on the status of implementation of each of these directions in the sitting scheduled to be held on 14.08.2019.

From the aforesaid position, it is, therefore, evident that the directions issued by the Committee in its Proceeding No.12 dated 25.04.2019 have not been fully complied with till date.

(C) CONSIDERATION OF THE RECOMMENDATIONS OF THE COMMITTEE MADE IN ITS PROCEEDING Nos. 13, 14 AND 15 DATED 03.05.2019, 03.06.2019 AND 28.06.2019, COPIES OF WHICH HAVE BEEN SENT BY MAIL IN ngp.filingAgmail.com ON 08.07.2019.

(1) The Committee in the Proceeding No.13 dated 03.05.2019 recommended for consideration for release of an amount of Rs.40,36,500/- from the MEPR Fund to implement the pilot project for aforestation and reclamation of coal mining affected land and organisation of festival-cum-mass awareness programme submitted by the Principal Chief Conservator of Forest (Climate Change Research and Training), Govt. of Meghalaya and North Eastern Regional Office of the Central Pollution Control Board.

(2) The Committee also in the Proceeding No. 14 dated 03.06.2019 has recommended for consideration by the Hon'ble Tribunal for passing necessary order for deployment of CAPFs to assist the State Police in checking the transportation and mining of coal in the State for the

purpose of enforcement of the direction issued from time to time to ban illegal mining and transportation of coal.

(3) The Committee in the said Proceeding had also recommended for consideration by the Hon'ble Tribunal to release an amount of rupees one Crore from MEPR fund to facilitate the Forest & Environment Department for aforestation of the coal mine affected areas and to ensure availability of adequate number of good quality plants.

(4) The Committee in the Proceeding No.15 dated 25.06.2019 has also recommended for consideration by the Hon'ble Tribunal for release of Rs.19,19,500/- from the MEPR Fund towards the cost to be incurred in the Pilot Project of Micro Algae Treatment of the acidic water in the identified stream in the coal mining affected areas to be implemented by M/S Trinity Impex International.

The Hon'ble Tribunal may consider the aforesaid recommendations of the Committee.

The Committee, on 31.08.2019 shall submit the further report relating to the status of implementation of the Action Plan prepared by it, directions issued by it from time to time and also the directions issued by the Hon'ble Supreme Court in Civil Appeal No. 10720 of 2018 (State of Meghalaya v. All Dimasa Students Union, Dima Hasao District Committee and Ors.) and other analogous matters passed In Judgment & Order dated 03.07.2019."

9. *Learned Counsel for State of Meghalaya submitted that with regard to display boards, further steps have been taken and a report dated 03.08.2019 has been filed before this Tribunal and a report will also be filed before the Committee. The Committee may look into the same.*

10. *As regards effective action against illegal transportation, the Committee has suggested deployment of Central Armed Forces and the State Police. The Committee has also suggested release of certain funds. Learned counsel for the State submitted that the recommendations of the Committee be accepted.*

11. *We accept the recommendations of the Committee for release of the amount as presented in para (3) & (4) of recommendations as noted above. As regards deployment of Central Armed Police Forces (CAPF), our attention has been drawn to earlier proceedings before this Tribunal in order dated 25.03.2015 as follows:*

"1. The Additional Secretary, North East in the Ministry of Home, Central Government shall, within a period of two weeks from today, hold a meeting with the Chief Secretary of the State of Meghalaya and other concerned

Authorities and consider the proposal of the State of Meghalaya for deployment of appropriate force to ensure compliance of orders of the Tribunal and protection of the Environment and Ecology, particularly water bodies as recorded in various orders of the Tribunal. We are hopeful, that the decision will be taken objectively and in the interest of public at large."

12. *We are informed that in pursuance thereof, the Central Government did provide the requisite Forces at that time. In the light thereof, the State of Meghalaya to follow the same course of approaching the Central Government. The Central Government may give due consideration to such proposal expeditiously.*

13. *Only other issue which survives for consideration is the enforcement of directions of the Hon'ble Supreme Court for handing over coal already mined and lying at various places in Meghalaya to the Coal India Ltd. As per directions of the Hon'ble Supreme Court, in the judgement dated 03.07.2019 the same may be looked into by the Committee in consultation with the officers of Coal India and the State of Meghalaya. We suggest that the Committee may fix specific timeline for the purpose.*

14. *Our attention in this regard has been drawn to a Challan dated 13.08.2019 issued by the Divisional Mining Officer, Jowai with regard to transportation of the 'auctioned' mineral. Learned Counsel for the State may ascertain whether the transportation is in terms of the scheme prepared by the Committee in accordance with the directions of the Hon'ble Supreme Court and if not, remedial action may be taken. The Committee may look into this aspect and applicability of online electronic manifest system for regulating movements of vehicles and issuance of challans as per the Tribunal's order dated 11.04.2019.*

15. *The companies in question are directed to furnish the requisite information to the Committee, failing which this Tribunal may have to take coercive measures against the Chief Executive Officers of the companies. This aspect will be considered in the light of further report of the Committee. The Committee may also make its recommendations about the conduct of officers not cooperating in compliance of orders of the Hon'ble Supreme Court and this Tribunal so that the State may take appropriate action and inform this Tribunal.*

16. *The Committee has proposed to send its further report by 31.08.2019. Thereafter, a further report be sent after three months by 30.11.2019.*

17. *List again on 10.12.2019 or as and when the occasion arises.***"**

Judgement of the Hon'ble Supreme Court dated 03.07.2019 (2019) 8 SCC 177 in Appeals arising out of orders of this Tribunal

8. We have perused the judgement of the Hon'ble Supreme Court dated 03.07.2019, (2019) 8 SCC 177 in Appeals arising out of orders of this Tribunal as the said judgement governs some of the issues dealt with by the Committee which are also to be dealt with by this Tribunal. It is clear from the judgment of the Hon'ble Supreme Court that the Hon'ble Supreme upheld the jurisdiction of this Tribunal in dealing with the matter and constituting the Monitoring Committee. Though the private owners of the land had right in the minerals, no unregulated and unscientific mining could be carried out. The Mining Policy of the State was required to be consistent with the Mines and Minerals (Development and Regulation) Act, 1957 (MMDR Act) and mining even by owner was required to be regulated under the statutory scheme. The Environmental Clearance (EC) was required in terms of Notification dated 15.01.2016. Compliance of MMDR Act, Mines Act, 1952 as well as Environment (Protection) Act, 1986 (EP Act) is necessary. The Mineral Concession Rules 1960 are also required to be followed. Schedule VI to the Constitution does not affect the said laws. Order of the Tribunal dated 17.04.2014 was upheld banning Rat Hole mining as the manner of such mining was not consistent with the statutory scheme. However, the said ban will not bar legal and scientific mining as per statutory scheme. Order of the Tribunal constituting MEPR fund was also upheld. Order dated 04.01.2019 requiring deposit of Rs. 100 Crores with CPCB for restoration of environment was also upheld but the same could be paid out of the Meghalaya Environment Protection and Restoration Fund' (MEPR Fund). The extracted coal laying at various places was

directed to taken over by Coal India Limited. The coal was to be handed over to Coal India Limited by the State in the manner formulated by the Committee. The Hon'ble Supreme Court noted that the Committee has done commendable job in studying and examining the various environmental aspects and suggesting mitigation measures. The State of Meghalaya and Coal India Limited were directed to deliberate with the Committee to finalize plan for transportation and handling over of the coal for disposal as per Rules which may be beneficial for the owners of the mine as well as the State. The Coal India Limited was also to take steps for payment of the coal and the State of Meghalaya was entitled to royalty and taxes. After deducting cost of transportation/royalty and payment to MEPR fund and taxes plus 10% of the value of the coal, the balance was to be disbursed to the owner. The disbursement was to be made by the State. The coal seized in illegal transportation of illegal mining was to be dealt by the State under Section 21 of the MMDR Act separately.

Resume of proceedings till 22.08.2019

9. The above resume shows that the Committee has already furnished three reports dated 02.01.2019, 31.03.2019 and 02.08.2019 which have been dealt with by this Tribunal vide orders dated 04.01.2019, 11.04.2019 and 22.08.2019 respectively.

10. The issues dealt with in the first three reports in short are:

"3.1 ***First Interim Report***

3.1.1 The Committee submitted its First Interim Report dated 31.12.2018 to the Hon'ble NGT on 02.01.2019. The said First Interim report contains findings of the Committee on the following questions framed by the Committee:-

A. *Whether coal mining activities, including extraction of coal and the transportation of the same, are going on despite the order passed by the Hon'ble NGT imposing ban on coal mining and transportation?*

B. *Quantity of extracted coal as on the date on which the ban was imposed by the Hon'ble NGT and left to be transported?*

C. *Quantity of un-inventoried coal which has been extracted before imposition of ban by the Hon'ble NGT?*

D. *Whether coal mining activities as well as dumping of coal results in adverse environmental effect, if so, the nature and extent thereof?*

E. *What are the steps required to be taken by the Committee for restoration of the environment and rehabilitation of victims of coal mining?*

F. *The extent of execution of the Action Plan prepared by the Committee?*

3.2 ***Second Interim Report***

3.2.1 The Committee submitted its Second Interim Report dated 30.03.2019 to the Hon'ble NGT. In the said Report, the Committee placed before the Hon'ble NGT the current status of the following issues:

(i) Availability and investment of amounts available in the MEPR Fund.

(ii) Monitoring of quality of water in the rivers and streams of the areas affected by coal mining.

(iii) Steps taken for neutralisation of Acid Mine Drainage (AMD) contaminated water in the rivers & streams of the areas affected by coal mining activities.

(iv) Status of the ongoing water supply schemes in coal mining affected areas in East Jaintia Hills District, under the Pubic Health Engineering Department.

(v) Seizure of cranes, trucks etc. involved in illegal mining or transportation and release of such vehicles and equipment.

(vi) Skill Development Schemes

(vii) Survey of health of the habitants of the areas affected by coal mining.

(viii) Framing of Disaster Management Plan, both "on site" and "off site".

(ix) Verification of un-inventorised coal.

(x) Procurement of coal by the Cement Companies from the local market in the State of Meghalaya.

(xi) Pilot Projects to be undertaken by CIMFR-CISR, Dhanbad

(xii) Awareness Camps/Programme.

(xiii) Applications for compensation to the next of kin of the persons who died during illegal mining and to the persons who suffered injuries during due to illegal coal mining.

(xiv) Preparation of Geospatial Database inputs of Planning and Restoration of areas affected by coal mining in the State of Meghalaya.

(xv) Coal mining activities including transpiration of coal.

3.2.2 The Committee in the said Report also recommended that the Hon'ble NGT may permit release of an amount of Rs.96.59 lakh for procurement of 6(six) numbers of vehicles mounted with Water Tankers to be used for supplying potable waters to the villagers of the villages in the district of East Jaintia Hills affected by coal mining activities and where the potable water has not so far been supplied.

3.3 ***Third Interim Report***

3.3.1 The Committee submitted its Third Interim Report dated 02.08.2019 to the Hon'ble NGT on 02.08.2019. In the said Report, the Committee placed before the Hon'ble NGT the current status of the following directions issued by the Hon'ble NGT in the Order dated 11.04.2019:

(i) Release and utilisation of an amount of Rs.96.59 lakh from the MEPR Fund in favour of the Deputy Commissioner, East Jaintia Hills District for purchase of the six vehicles mounted with water tankers.

(ii) Installation of Digital Display Boards at the Headquarters of coal mining affected Districts and Sub-Divisions and display thereon quality of water in ten worst polluted rivers/streams in the District/Sub-Division.

(iii) Audit of the source of coal acquired by the power generation and cement plants in the State of Meghalaya.

(iv) Mechanism to be adopted for effective action against illegal transportation of coal such as electronic manifest system for regulating movement of vehicles and issuance of challans."

11. Orders of this Tribunal dated 04.01.2019, 11.04.2019 and 22.08.2019 on the above three reports in short are:-

Order dated 04.01.2019:

"4.1.2 In view of the consistent failure of the State in enforcing the law, the Hon'ble NGT held the State to be liable to deposit a sum of Rs. 100 Crores with the Central Pollution Control Board (CPCB) to be spent for restoration of the environment. The Hon'ble NGT also observed that the Committee may consider

seizure of equipment used for illegal mining or transportation, to be released only after payment of 50% of the showroom price of such equipment.

4.1.3. The Hon'ble NGT in the said order dated 04.01.2019 also suggested that the Committee may consider the following:

(i) Any cranes and trucks found to be involved in illegal mining or transportation which have not yet been seized may also be seized. The seized vehicles or equipment be released by the 4 concerned District Magistrates only after recovering damages to the extent of 50% of the showroom price of the vehicles or equipment. The said amount may also be credited to the restoration fund.

(ii) Efforts be expedited to identify victims who have suffered at least since 01.07.2012 and to assess loss to the environment and the manner of restoration.

(iii) Disaster Management Plan for the whole of the area 'on site' as well as 'off site' needs to be prepared and put into operation.

(iv) Appropriate technology to replace rat hole mining.

(v) Resource (coal) audit of Meghalaya Power Limited and Star Cement Limited to ascertain the legitimate procurement of coal and its source.

Order dated 11.04.2019:

4.2.2 The Hon'ble NGT in the said order dated 11.04.2019 also noted the finding of the Committee that despite the order passed by the Hon'ble Supreme Court prohibiting transportation of coal, the same has not been stopped by the authorities for the reasons best known to them as well as another finding relating to non-installation of Digital Display Boards in the Sub-Division, Districts and the State Headquarters/Capital, displaying the quality of water in the respective areas for information of general public. The

Hon'ble NGT, having regard to the submission of the learned counsel appearing for the State of Meghalaya directed that the aforesaid issues will be duly dealt with and a compliance report shall be filed before the committee within two weeks, directed the Committee to consider the same on its next sitting, i.e., on 25.04.2019. The committee was also given liberty to consider the matter and pass further orders/ recommendations.

4.2.3 The Hon'ble NGT vide the said Order also directed that the Committee may consider requirement of foolproof mechanism to be adopted for effective action against transportation of illegally mined coal such as electronic manifest system for regulating movement of vehicles and issuance of challans and also may consider audit of resource of coal acquired by the Power Generation and Cement Plants in the State of Meghalaya.

Order dated 22.08.2019:

4.3.2 The Hon'ble NGT in the said Order dated 22.08.2019 also directed as below:

(i) For making available Central Armed Police Force (CAPF) the State of Meghalaya shall follow the same course of approaching the Central Government as has been done by them in the past in compliance of directions issued by the Hon'ble NGT vide order dated 25.03.2015. The Central Government may give due consideration to such proposal expeditiously.

(ii) As per directions of the Hon'ble Supreme Court, in the judgement dated 03.07.2019 the enforcement of directions of the Hon'ble Supreme Court for handing over coal already mined and lying at various places in Meghalaya to the Coal India Ltd may be looked into by the Committee in consultation with the officers of Coal India and the State of Meghalaya. The Committee may fix specific timeline for the purpose.

(iii) Learned Counsel for the State may ascertain whether the transportation under a Challan dated 13.08.2019 issued by the Divisional Mining Officer, Jowai with regard to transportation of the 'auctioned' mineral is in terms of the scheme prepared by the Committee in accordance with the directions of the Hon'ble Supreme Court and if not, remedial action may be taken. The Committee may look into this aspect and applicability of online electronic manifest system for regulating movements of vehicles and issuance of challans as per the Tribunal's order dated 11.04.2019.

(iv) The cement companies in question are directed to furnish the requisite information to the Committee, failing which this Tribunal may have to take coercive measures against the Chief Executive Officers of the companies. This aspect will be considered in the light of further report of the Committee.

(v) The Committee may also make its recommendations about the conduct of officers not cooperating in compliance of orders of the Hon'ble Supreme Court and this Tribunal so that the State may take appropriate action and inform this Tribunal."

Further reports- 04th Interim Report dated 31.08.2019, 05th Interim Report dated 02.12.2019 and 06th Interim Report dated 03.12.2019

12. After order of this Tribunal dated 22.08.2019, the Committee has dealt with the matter and furnished following further reports in the matter:-

1. 04th Interim Report dated 31.08.2019
2. 05th Interim Report dated 02.12.2019
3. 06th Interim Report dated 03.12.2019.

13. We also have for our consideration response of the State of Meghalaya to the 04th and 06th interim reports. M.A. No. 03/2020 in O.A. No. 73/2014 is being dealt with by a separate order.

14. We have heard the learned Amicus Curiae – Shri Raj Panjwani, Senior Advocate and Mr. Raju Ramachandren, Senior Advocate representing the State of Meghalaya. Other counsel representing various parties present have not made any oral submissions.

15. Accordingly, we proceed to consider the reports furnished by the Committee and the response thereto.

4th Interim Report dated 31.08.2019

16. In the 4th Interim Report the Committee considered the mechanism to deal with the complaints under Section 21 of the MMDR Act of illegal raising and transportation of coal, procedure for exercise of powers under Section 21 (5) of the MMDR Act, action to be taken in new cases of illegal mining/storage and transportation, action for preventing illegal mining and storage, recovery of fresh stock of coal extracted prior to ban, action for violation of Water (Prevention and Control of Pollution) Act, 1974 and EP Act apart from action under MMDR Act, steps for mitigating environment pollution caused by acidic water and emitting from the coal depots/ dumps, mechanism in term of EIA Notification of 2006, video recording of consignments for illegal transportation of coal, scheme to reward informers giving information about illegal mining/transportation, establishing coal mine surveillance system and SOP to deduct illegal mining or dumping of coal, disposal of coal confiscated under Section 21(5) of MMDR Act, preparation of geological and feasibility report for

scientific coal mining, execution of pilot project for treatment of acidic water and for afforestation and reclamation of coal mining affected land, preparation of draft guidelines for utilization of amounts of MEPR fund including amount of Rs. 100 Crore transfer to CPCB, continuation of Prof. (retired) A.K. Singh, from Indian School of Mines, Dhanbad as Member of the Committee, recording of coal depots where coal is to be handed over to Coal India Limited by joint Committee. After due consideration the Committee has suggested the following directions:-

"The Hon'ble NGT may consider to pass the following directions:

1. The State of Meghalaya shall constitute a Monitoring Committee under Chairmanship of the Chief Secretary to undertake monthly review of actions taken by various 'Authorized Officers' to file complaints before concerned Courts of Law under Section 21 of the MMDR Act against the persons involved in illegal raising and transportation of coal. (para 5.1.2.12 (i))

2. The State of Meghalaya shall formulate guidelines stipulating therein a detailed procedure for exercise of the powers conferred on the State under sub-section (5) of section 21 of the MMDR Act to recover mineral raised unlawfully from such person or where such mineral has already been disposed to recover price thereof (para 5.1.2.12 (ii))

3. The State of Meghalaya shall mandatorily invoke provisions of sub-section (5) of section 21 of the MMDR Act in all new cases where illegal raising or storage or transportation of coal is detected in the State of Meghalaya. (para 5.1.2.12 (iii))

4. The State of Meghalaya shall in exercise of powers conferred by Section 23 (C) of the MMDR Act formulate rules for preventing illegal mining, transportation and storage of minerals and shall notify the same in the official Gazette within one month. (para 5.1.2.12 (iv))

5.In the cases where any person declares any fresh stock of coal purported to be extracted prior to imposition of the ban by the Hon'ble NGT, apart from other punitive actions, actions under sub-section (5) to section 21 of the MMDR Act to recover such coal shall mandatorily be initiated by the State of Meghalaya (para 5.1.2.12 (v)).

6. Subject to provisions of the Law of Limitation, the MSPCB and CPCB shall initiate necessary action to file complaints under relevant sections of the Water Act against persons involved in raising, storage and transportation of the coal reportedly extracted prior to imposition of ban on rat hole coal mining in the State of Meghalaya by the Hon'ble NGT in April 2014, transportation of which has been allowed by the Hon'ble NGT and the Hon'ble Supreme Court. (para 5.1.3.6 (i))

7. In case any fresh illegal mining, storage or transportation of coal in the State of Meghalaya is detected by the Police or District Administration or the Mining and Geology Department, apart from initiation of proceedings under relevant provisions of the MMDR Act against the persons involved in such mining, storage and transportation of the coal, the same shall also be intimated to the MSPCB and CPCB for initiation of necessary actions to file compliant against relevant section(s) of the Water Act against such person. Details of all such cases detected after imposition of ban on illegal rat hole coal mining in April, 2017 shall also be communicated to the MSPCB and CPCB for similar actions. (para 5.1.3.6 (ii)).

8. In case any fresh raising of coal in the State of Meghalaya is detected by the Police or District Administration or the Mining and Geology Department, apart from initiation of proceedings under relevant provisions of the MMDR Act against the persons involved in such illegal raising of the coal, the same shall be intimated to the North Eastern Regional Office of the Ministry of Environment, Forest and Climate Change, Government of India for initiation of necessary actions to file complaint against relevant section of the EP Act against such persons. Details of all such cases detected on or after 15.01.2016 shall also be communicated to the North Eastern Regional Office of the Ministry of Environment, Forest and Climate Change, Government of India for similar actions. (para 5.1.4.3(i))

9. The CPCB and the MSPCB shall critically examine the regulatory regime presently in force to govern establishment and operation of coal depots/dumps in the State of Meghalaya and take necessary actions to fill gaps, if any, in such regime to prevent, minimize and mitigate environment pollution caused by acidic water emanating from such depots (para 5.2.3).

10. The State of Meghalaya shall within one month put in place a mechanism stipulated in Appendix XII of the EIA Notification 2006 to regulate transportation of coal in the State. No transportation of coal in the State of Meghalaya shall, after a period of one month, be allowed till such system containing all the features stipulated in the said Notifications is fully operationalized. (para 5.3.7 (i))

11. The State of Meghalaya shall operationalize a system to video record consignment of each truck passing through all probable routes likely to be used for illegal transportation of coal. The State of Meghalaya shall identify suitable

locations which may cause least disturbance to non truck traffic and install a system of Close Circuit Cameras to ensure video recording of registration number and consignment of each truck passing through each such routes. To minimize inconvenience to non-truck traffic, feasibility of installation of such system at existing toll gates, checkpoints, parking lanes/ bays etc. may be explored. In case no such toll gates, check points, parking lanes/ bays etc. exist at the required locations, the State of Meghalaya in consultation with and/or assistance of the National Highways and Infrastructure Development Corporation (NHIDCL) and/or National Highways Authority of India (NHAI) shall construct additional lanes to facilitate checking of trucks without causing inconvenience to other traffic. Temper proof continuous video recordings made at the check points shall be retained at least for a period of one year and shall periodically be reviewed / checked by the authorities in the Police, Civil Administration and Mining & Geology Department from time to time. (para 5.3.7 (ii))

12. State of Meghalaya shall within a month frame a scheme to suitable reward the informers in case the information on illegal mining and/or transportation of coal provided by such informers is found to be true. Confidentiality of the persons furnishing the information, shall at all cost be maintained so that such informer is not threatened by anyone who are interested in continuing coal mining activities. (para 5.3.7 (iii)).

13. The State of Meghalaya with the assistance of North Eastern Space Applications Centre (NESAC), Department of Space, Government of India, shall within a period of three months put in place a Coal Mine Surveillance System (CMSS) in the State of Meghalaya and also develop a Standard Operating Procedure (SoP) providing for effective follow up action, in case any illegal mining or dumping of coal is detected by the MSS. The CMSS to be developed may be similar to one which has already been developed by the Ministry of Mines and Indian Bureau of Mines (IBM) with assistance from the Bhaskaracharya Institute for Space Application and Geo-Informatics (BISAG), Gandhinagar and Ministry of Electronics and Information Technology (MEITY). {para 5.3.7 (iv)).

14. The coal which has either been recovered by the State in exercise of powers conferred under sub-section (5) of Section 21 of the MMDR Act or has been confiscated in favour of the State of Meghalaya by an order of a Court of Law and the coal which has been seized by the Officers Authorised by the State Government in this behalf disposal of which has been permitted by the concerned Competent Court of Law, shall be disposed of only through e-auction conducted by the Coal India Limited {para 5.3.7 (v)}.

15. The State of Meghalaya shall expedite drilling of requisite number of bore-holes in 1 sq. km. area in Khliehriat-Sutnga

area in East Jaintia Hills District and complete preparation of Geological Report and Feasibility Report for scientific coal mining in the said area within two months. {para 5.4.2.2 (i)).

16. The State of Meghalaya is allowed to use an amount of Rs. 4,15,000 (rupees four lakh fifteen thousand) only plus GST at the applicable rates for execution of a Pilot Project on treatment of acidic water at a Water Supply Scheme (WSS) under the Public Health Engineering (PHE) Department at Lelad village in East Jaintia Hills District by using micro-algae consortia as an alternative to lime solution by M/s. Trinity Impex International & Phycospectrum Environmental Research Centre. {para 5.5.6.6 (i)].

17. The State of Meghalaya and the CPCB are allowed to utilize an amount of Rs.40,36,500/- from the MEPR Fund to implement a pilot project for afforestation and reclamation of coal mining affected land and organization of a festival-cum-mass awareness programme submitted by the Principal Chief Conservator of Forest (Climate Change Research and Training), Govt. of Meghalaya and North Eastern Regional Directorate of the CPCB. (para 5.5.8.2 (i)}.

18. The State of Meghalaya shall within one month formulate draft guidelines, strictly in conformity with the broad parameters suggested by the Justice Katakey Committee in its fourteenth Sitting held on 03.06.2019, for utilization of amounts available in the MEPR Fund in an expeditious and transparent manner and submit the same to the Committee. The Committee shall examine the draft guidelines and place the same along with its comments thereon before this Tribunal within one month of receipt of the guidelines. (para 5.5.9.8 (i)).

19. The amount available in the MFPR Fund including an amount of Rs. 100 Crores transferred to the CPCB in compliance of direction issued by the Hon'ble Supreme Court in paragraph 179 of Judgment dated 03.07.2019 in the Civil Appeal No. 10720 of 2018 in the matter of State of Meghalaya versus All Dimasa Student Union, Dima-Hasao District Committee and Ors. and other connected matters and the interest accrued thereon shall be used exclusively for implementation of Action Plan prepared by the Committee for restoration of environment in areas affected by coal mining in the State of Meghalaya. The Committee based on inputs received from various stakeholders or on its own motion may periodically review, revise and update the Action Plan. (para 5.5.9.8 (ii)).

20. Even after expiry of the term of his engagement as a Chair Professor at Indian School of Mines (IIT-ISM), Dhanbad, Professor (Retd.) A.K. Singh shall continue to be a member of the Committee as a representative of the Director, IIT-ISM, Dhanbad. (para 5.7.1.3 (i)).

21. Video recording of all the coal depots where the coal to be handed over to the Coal India Limited is presently lying, to

be recorded by joint teams consisting of a representative from the Mining and Geology Department, Meghalaya State Pollution Control Board and the Coal India Limited, in the manner as directed by the Committee in its First Special Sitting held at Shillong on 12.07.2019 and use of high resolution satellite imageries for different time-intervals since the imposition of ban on coal mining by the Hon'ble NGT to ascertain continuous existence of all such coal dumps since imposition of ban on coal mining by this Hon'ble Tribunal in April 2014, shall be essential components of the Policy being formulated by the State of Meghalaya for handing over of the coal to the Coal India Limited for disposal through e-auction. (para 5.7.4.7 (i)).

*The Committee in this report dated 31.08.2019 has highlighted the various orders passed by the Hon'ble NGT, gist of various earlier reports submitted by it, the directions issued by the Hon'ble NGT on the said reports, relevant order passed by the Hon'ble Supreme Court and the issues examined by the Committee after submission of the second interim report, together with summary of recommendations for consideration of the Hon'ble NGT, as the Committee has completed one year from the date of its constitution by the Hon'ble NGT vide its order dated 31.08.2018.***"**

5th Interim Report dated 02.12.2019

17. The 5th Interim Report mere the back ground of earlier proceedings, sums up the minutes of the meetings and analysis the information given by the industries and regulatory authorities at length and thereafter records findings and recommendations. The report has been uploaded on the website of the National Green Tribunal. The questions considered in the said report in para 2.2.6 are:-

1. Whether the specific coal requirement of afore-mentioned Cement Manufacturing Plants and a Thermal Power Plant of the Star Cement Limited and its subsidiaries is substantially lower than specific coal requirement stated in the respective TEFRs?

2. What is the actual specific coal requirement for the afore-mentioned Cement Manufacturing Plants and a Thermal Power Plant of the Star Cement Limited?

3. Whether it is technically feasible to use huge quantity of slate in lieu of coal without making any modification in design of these Plants?

4. Whether the afore-mentioned Plants of Star Cement Limited and its subsidiaries have actually used huge quantity of alternate fuel *(i.e.* Slate) in lieu of coal?

5. Whether slate, if used, has been used after obtaining all requisite regulatory approvals?

18. After analyzing the entire data the findings recorded are:-

"***CHAPTER 3: FINDINGS AND RECOMMENDATIONS***

3.1 FINDINGS

3.1.1 3.1.1 Except for the clinker manufacturing plant of the Mawmluh Cherra Cement Limited (A State PSU) and Captive Power Plants of the Maithan Alloy Limited and the CMJ Breweries Private Limited, there is a huge gap in quantity of coal required to produce reported quantity of clinker and/or power and the coal reported to be purchased from legal sources during the Audit Period by all other Cement Manufacturing Plants and Thermal Power plants in the State of Meghalaya for which resource (coal) audit could be completed by the Committee. Year-wise quantities of the coal required to produce reported quantities of clinker and/or power, the coal actually purchased from legal sources and the gap between the two for each of these Plants are as below:

(metric tonnes)

Plant	***Items***	***Year***					***Total***
		2014-15	*2015-16*	*2016-17*	*2017-18*	*2018-19*	
1	*2*	*3*	*4*	*5*	*6*	*7*	
Star Cement Limited and its two subsidiaries	*Coal required* *	4,24,636	4,73,806	4,93,365	4,70,145	4,50,096	**23,12,048**
	Coal procured **	97,047	2,64,674	61,830	1,29,020	1,13,201	**6,65,772**
	Gap	3,27,589	2,09,132	4,31,535	3,41,125	3,36,895	**16,46,276**
Amrit Cement Limited and its captive TPP	*Coal required* *	84,323	1,06,548	1,05,745	1,00,155	1,46,919	**5,43,690**
	Coal procured **	3,861	88,165	38,785	74,978	31,833	**2,37,622**
	Gap	80,462	18,383	66,960	25,177	1,15,086	**3,06,068**
Dalmia Cement (Bharat) Limited and its Captive TPP	Coal required*	2,00,028	2,01,797	1,94,234	2,22,215	2,56,324	**10,74,598**
	Coal procured **	17,433	98,296	56,208	1,07,092	54,478	**3,33,507**
	Gap	1,82,595	1,03,501	1,38,026	1,15,123	2,01,846	**7,41,091**
Goldstone Cement Limited and its Captive TPP	Coal required*	0	0	39,652	1,15,104	1,47,919	**3,02,675**
	Coal procured **	0	0	5,918	21,295	4,946	**32,159**
	Gap	0	0	33,734	93,809	1,42,973	**2,70,516**
Green Valley Industries Limited	*Coal required* *	58,205	55,262	57,505	64,673	65,398	**3,01,043**
	Coal procured **	44,844	50,555	46,762	51,068	30,278	**2,23,507**
	Gap	13,361	4,707	10,743	13,605	35,120	**77,536**
Hill Cement Company Limited	*Coal required* *	18,397	32,158	38,548	30,600	35,085	**1,54,788**
	Coal procured **	0	11,989	9,797	2,248	13,347	**37,381**
	Gap	18,397	20,169	28,751	28,352	21,738	**1,17,407**
JUD Cements Limited	*Coal required* *	29,761	38,604	23,994	28,249	20,576	**1,41,184**
	Coal procured **	0	16,348	2,099	377	370	**19,194**
	Gap	29,761	22,256	21,895	27,872	20,206	**1,21,990**

Meghalaya Cements Limited and its Captive TPP	*Coal required **	1,43,334	1,72,873	1,53,873	1,84,291	1,85,140	**8,39,511**
	*Coal procured ***	96,533	44,686	45,968	54,012	53,987	**2,95,186**
	Gap	46,801	1,28,187	1,07,905	1,30,279	1,31,153	**5,44,325**
Captive TPP of Shyam Century	*Coal required **	54,499	46,959	88,743	58,563	29,497	**2,78,261**
	*Coal procured ***	43,576	32,461	72,086	13,704	4,960	**1,66,787**
	Gap	10,923	14,498	16,657	44,859	24,537	**1,11,474**
Ferrous Limited	*Coal required **	10,13,183	11,28,007	11,95,659	12,73,995	13,36,954	**59,47,798**
	*Coal procured ***	3,03,294	6,07,174	3,39,453	4,53,794	3,07,400	**20,11,115**
	Gap	7,09,889	5,20,833	8,56,206	8,20,201	10,29,554	**39,36,683**

**: Coal required to produce reported quantities of clinker and/or power*
***: Coal reported to be procured from legal sources.*

3.1.2 The Committee is of the view that the entire gap of 39.37 lakh MT between the quantity of the coal required to produce reported quantity of the clinker and the electrical power and the coal purchased from legal sources by these Plants during the Audit Period constituting about two-third of the coal requirement of these plants during the Audit Period has been met from the illegally mined local coal. Demand for a huge quantity of illegally mined coal from these plants has sustained and supported a wide scale illegal rat-hole coal mining in the State of Meghalaya in flagrant violation of a ban imposed by the Hon'ble NGT.

3.1.3 Continuance of illegal rat-hole coal mining in the State of Meghalaya to meet the huge requirement of coal for these Cement Manufacturing Plants and the Thermal Power Plants have caused huge damage to flora, fauna, rivers, streams, water bodies and the environment in general in the State of Meghalaya. It has also made the ban imposed by the Hon'ble NGT on illegal rat-hole coal mining virtually inoperative.

***3.1.4** No royalty, taxes and any other statutory levies has been paid to the State of Meghalaya on the illegally mined coal utilised by these Cement Manufacturing Plants and Thermal Power Plants during the*

Audit Period resulting in a huge loss to the State exchequer. In fact ban on the illegal rat-hole coal mining in the State of Meghalaya came as a boon to these Cement Manufacturing Plants and Thermal Power Plants in the State of Meghalaya as it virtually exempted them from the requirement of payment of royalty, taxes and other statutory levies payable on more than two-third of the coal consumed by them. The amounts of royalty (@ Rs. 675 per MT), contribution to Meghalaya Environment Protection and Restoration Fund (MEPR Fund) at the rate of Rs. 485 per MT and GST/VAT @ 5 % of the sale value of approx. Rs. 8,000 per MT amounting to Rs 400 per MT) payable on the illegally mined coal utilised by each of these Cement Manufacturing Plants and Thermal Power Plants during the Audit Period are as below:

S. No.	**Plant**	**Qt. of illegal coal used (MT)**	**Royalty**	**MEPRF**	**GST/VAT**	**Total**
1.	2.	3.	4.	5.	6.	7
1.	Star Cement Limited and its two subsidiaries	16,46,276	111.124	79.844	65.851	**256.819**
2.	Amrit Cement	3,06,068	20.660	14.844	12.243	**47.747**
3.	Dalmia Bharat Cement Ltd	7,41,092	50.024	35.943	29.644	**115.610**
4.	Goldstone Cement Ltd.	2,70,516	18.260	13.120	10.821	**42.200**
5.	Green Valley Industries Ltd.	77,536	5.234	3.760	3.101	**12.096**
6.	Hill Cement Ltd.	1,17,407	7.925	5.694	4.696	**18.315**
7.	JUD Cement Ltd.	1,21,990	8.234	5.917	4.880	**19.030**
8.	Meghalaya Cement Ltd.	5,44,325	36.742	26.400	21.773	**84.915**
9.	Shyam Century Ferrous Ltd.	1,11,474	7.524	5.406	4.459	**17.390**
	Total	**39,36,684**	**265.726**	**190.929**	**157.467**	**614.123**

3.1.5 The royalty and VAT/GST amounting to Rs. 423.194 Crore payable on illegally mined coal utilised by the Cement Manufacturing Plants and Thermal Power Plants, if realised and properly utilised, can significantly enhance living standard of the tribal residents, especially those residing in the areas affected by such illegal coal mining, of the State. Similarly, an amount of Rs. 190.929 Crore payable to MEPR Fund for the said illegally mined coal utilised by these Plants, if properly utilised, may greatly help in restoration of flora, fauna, rivers, streams, water bodies and the environment in general damaged by illegal rat-hole coal mining in the State of Meghalaya.

3.1.6 Claim of these Cement Manufacturing Plants and Thermal Power Plants that about two-third of their coal requirement have been met by a non-fuel mineral (i.e. slate) without making any change in the design of these plants is not tenable. The Committee, based on a detailed analysis given in para 2.2.26 to 2.2.52, is of the view that it is neither technically feasible nor legally permissible for these plants to replace more than two-third of their coal requirement by a non-fuel mineral such as slate.

3.1.7 These Plants have purchased illegally mined local coal in the name of slate to circumvent the ban imposed by the Hon'ble NGT on illegal rat-hole coal mining in the State of Meghalaya and also to evade payment of royalty, GST/VAT and other statutory levies and contribution to MEPR Fund on the coal utilised by them.

3.1.8 Even for the sake of an argument it is assumed that the claim of these plants that more than two-third of their coal requirement during the Audit Period has been met by a non-fuel mineral (viz. slate) without making any change/modification in the design of these plants is true, it would have caused equal, if not more, damage to the flora, fauna, rivers, streams, water bodies and the environment in general in the State of Meghalaya as all such slate has admittedly been mined in an unscientific and haphazard manner without any mitigative measures and without obtaining mandatory mining lease, consent to establish, consent to operate, environmental clearance and authorisation/no-objection certificate from the State Pollution Control Board in a flagrant violation of the existing mining, environmental, pollution control and labour safety laws.

3.1.9 Transportation and use of a huge quantity of illegally mined coal by these plants could not have escaped notice of regulatory authorities, both in the State of Meghalaya and the Union of India. It could not have escaped notice to the District and police administration. Instead of taking actions to prevent use of illegally mined coal by these plants and to initiate appropriate proceedings under relevant provisions of the Mines

and Minerals (Development and Regulation) Act, 1957; the Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981 and the Environment (Protection) Act, 1986 against these Plants for use of illegally mined local coal, the regulatory authorities have tried to regularise/justify the use of illegally mined coal by accepting royalty on slate claimed to be used by these plants and by supporting the claim of these Plants that it is technically and legally feasible to replace two-third of the coal requirement of these plants by a non-fuel mineral such as slate and the slate can be used by these plants as a waste without obtaining any clearance under the Mines and Minerals (Development and Regulation) Act, 1957; the Water (Prevention and Control of Pollution) Act, 1974; the Air (Prevention and Control of Pollution) Act, 1981; the Environment (Protection) Act, 1986 and the rules, regulations & guidelines framed thereunder.

3.1.10 As per information provided to the Committee by the Mining and Geology Department in the State of Meghalaya, none of these plants participated in a public auction conducted by the State of Meghalaya to sell more than 38,000 MT of seized coal available at locations in close vicinity of majority of these plants. The Committee therefore is of the view that a major part of the coal requirement of these plants is still being met from illegally mined local coal.

3.2 RECOMMENDATIONS

3.2.1 To put a stop to the illegal rat-hole mining of the coal being undertaken in the State of Meghalaya in flagrant violation of the mining, environmental and labour safety laws as well as the orders issued by the Hon'ble Supreme Court and the Hon'ble NGT to meet the requirement of the coal for the Cement Manufacturing Plants and Thermal Power Plants in the State of Meghalaya and also to restore damage caused the flora, fauna, rivers, streams, water bodies and environment in general by illegal rat-hole coal mining, the Committee recommends that the Hon'ble NGT may consider to issue the following directions:-

1. The Chief Secretary of the State of Meghalaya shall undertake monthly review the quantity of clinker and/or power produced by each Cement Manufacturing Plants and Thermal Power Plant in the State of Meghalaya and the quantity of coal purchased by each such plant from legal sources to produce such reported quantities of clinker and/or power. Such review for a month shall be undertaken on or before tenth day of the next month. A quarterly report stating therein the month-wise quantities of clinker and/or power produced, quantity of coal consumed to produce such quantities of clinker and/or power by each such plant and action(s), if any, taken against any such plant in case of any

anomaly observed during the review shall be submitted to this Tribunal by the Chief Secretary, Meghalaya. Such report for a quarter shall be submitted to this Tribunal on or before fifteenth day of the next quarter.

2. The State of Meghalaya; the Ministry of Environment, Forest and Climate Change, Government of India and the Meghalaya State Pollution Control Board shall initiate proceedings in accordance with the provisions of the Mines and Minerals (Development and Regulation) Act, 1957; the Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981 the Environment (Protection) Act, 1986 and the rules, regulations & guidelines framed thereunder against each of the Cement Manufacturing Plants and the Thermal Power Plants who has used illegally mined local coal after a ban on the rat-hole coal mining in the State of Meghalaya was imposed by this Tribunal in the month of April, 2014.

3. The State of Meghalaya shall realise royalty, GST/VAT, contribution to the MEPR Fund and any other statutory tax and/levy payable on the illegally mined coal utilised by these Cement Manufacturing Plants and the Thermal Power Plants in the State of Meghalaya after the ban on illegal rat-hole mining in the State of Meghalaya was imposed by this Tribunal in April 2014.

4. To restore the damage caused to the flora, fauna, rivers, streams, water bodies and the environment in general by illegal rat-hole mining of coal and also to mitigate the suffering caused to the local tribal residents by the illegal rat-hole coal mining, the State of Meghalaya shall realise from each of the aforementioned Cement Manufacturing Plants and Thermal Power Plants who have used illegally mined local coal after a ban on illegal rat-hole coal mining was imposed by this Tribunal in the month of April 2014, an amount of Rs. 400 per tonne of coal to be utilised by each such plants on or after the date of this order and deposit the same in the MEPR Fund. Such amount for coal utilised during a month shall be realised on or before fifteenth day of the next month. Not less than fifty percent of these amounts shall be utilised for restoration of damage

caused to the flora, fauna, rivers, streams, water bodies and the environment in general by illegal rat-hole mining of the coal in the State of Meghalaya. The balance amounts shall be utilised for socio-economic development of the tribal residents in areas affected by the coal mining in the State of Meghalaya. It is clarified that the afore-mentioned amount of Rs. 400 per MT of coal shall be in addition the contribution to MEPRF at the rate of Rs. 485 per MT of coal already being realised by the State in compliance of earlier orders of this Tribunal. The Chief Secretary, Meghalaya shall formulate draft guidelines for utilisation of these amounts and place the same before the Committee constituted by this Tribunal under Chairmanship of Mr. Justice B.P. Katakey, former Judge, Guwahati High Court. The Committee shall within one month from the date of receipt, examine the draft guidelines and place the same along with the comments/observation before this Tribunal for approval.

*5. The North Eastern Regional Directorate of the CPCB shall complete audit of coke claimed to be utilised by the Jaintia Cement Limited and the Virgo Cement Limited and submit a report to the Committee constituted by this Tribunal under Chairmanship of the Mr. Justice B.P. Katakey, former Judge, Guwahati High Court. The North Eastern Regional Directorate of the CPCB shall also submit the report sought by the said Committee in respect of the Captive Thermal Power Plant of Shree Shakambari Ferro Alloys Pvt. Ltd.***"**

6th Interim Report dated 3.12.2019

19. The 6th Interim Report deal with the objections raised by the State of Meghalaya before the Committee on the ground that the same is in violation of directions of the Hon'ble Supreme Court. After elaborate discussion of each and every objections raised by the State. The Committee summarized its recommendations as follows:-

"CHAPTER- 6: SUMMARY OF RECOMMENDATIONS

6.1 The Committee recommends that the Hon'ble NGT may consider to pass the following directions:

1. The State of Meghalaya shall, immediately, provide to the North Eastern Space Application Centre (NESAC), Department of Space, Government of India, Umiam, the location (latitude and longitude) and other details of each dump where coal to be auctioned is located. The NEASC, shall within one week from the date of receipt of these details prepare a geo-referenced map depicting the location of each of these dumps and provide a copy of the same to the Secretary to the Government of Meghalaya, Mining and Geology Department and the Coal India limited for placing a copy thereof along with a list containing name and address of the owner and quantity of coal available at each such dump on their respective websites. (Para 2.20 WI

2. The Secretary to the Government of Meghalaya, Mining and Geology Department shall, immediately, place on website of the Department a copy of the additional affidavit containing details of 32,56,715 MT coal stated to be available at various depots filed before the Hon'ble Supreme Court on 10.04.2019 by the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department . (Para 2.20 (ii))

3. The North Eastern Space Application Centre (NESAC), Department of Space, Government of India, Umiam shall undertake land-use land-cover analysis of areas where coal to be handed over to the Coal India Limited is located by using high resolution satellite imageries for the following period:

(a) Immediately before the illegal rat-hole mining of coal was banned by this Tribunal by an order dated 17.04.2014; (Para 2.20 (iii) (a)}

(b) Immediately before the additional affidavit dated 10.04.2019 containing details of 32,56,715 MT coal stated to be available at various depot was filed before the Hon'ble Supreme Court by the Commissioner and

Secretary to the Government of Meghalaya, Mining and Geology Department; and (Para 2.20 (iii) (b)}.

(c) Once in the year 2015, 2016, 2017 and 2018, preferable in the month of April. (Para 2.20 (iii) (c)}

4. Based on the said land-use land-cover analysis, the NESAC shall divide the coal available at each of the depot where the 32,56,715 MT coal is stated to be available into three categories namely:

(a) The coal continuously existing at the depot since the ban on the illegal rat-hole mining was imposed by this Tribunal on 17.04.2014; (Para 2.20 (iv) (a))

(b) The coal dumped at the depot after the filing of additional affidavit before the lion'ble Supreme Court on 10.04.2019; and (Para 2.20 (iv) (b)}

(c) The coal dumped at the depot on any day between 17.04.2014 and 10.04.2019. (Para 2.20 (iv) (c)}.

5. The finalisation of the mode and manner for handing over of the coal to the Coal India Limited and the disposal of the coal by the Coal India Limited through e-auction shall not wait completion of the afore-mentioned study by the NESAC The amount realised from sale of such coal will however not be disbursed to the respective owner till the said study in respect of such coal is completed by the NESAC. (Para 2.20 (v)}

6. The amount realised from auction of the coal shall be disbursed in the following manner:

(a) The State of Meghalaya shall exercise the powers vested on it under subsection (5) of section 21 of the Mines and Mineral (Development and Regulation) Act, 1957 and recover the amounts realised from the auction of the coal which was dumped at the depot after 10.04.2019 and transfer all such amounts along with taxes/royalty/levies realized thereon to the Consolidated Fund of the State of Meghalaya. Contribution to the MEPR Fund realised for such coal shall be transferred to the MEPR Fund. (Para 2.20 (vi) (a))

(b) Amounts realised from the sale of the coal which is continuously available in at the Depot shall be transferred to the respective owner. Taxes/royalty/levies realised on such coal shall be transferred to the Consolidated Fund of the

State of Meghalaya. Contribution to the MEPR Fund realised for such coal shall be transferred to the MEPR Fund. (Para 2.20 (vi) (b)

(c) Details of all such coal which was dumped at a depot between 17.04.2014 and 10.04.2019 shall be placed before the Hon'ble Supreme Court. Disbursal of amounts realised from the sale/auction of such coal shall be done in the manner the Hon'ble Supreme Court may stipulate. (Para 2.20 (vi) (c)}

7. The State of Meghalaya and the Coal India Limited shall provide all the information and documents sought by the Katakey Committee for finalization of mode and manner of handing over of the coal available at various Depots to the Coal India Limited. The Committee shall finalize the mode and manner for handing over of the coal available at various depots to the Coal India Limited strictly in conformity with the directions issued by the Hon'ble Supreme Court. The State of Meghalaya and the Coal India Limited shall abide by the mode and manners finalised by the said Committee. (Para 2.20 (vii)}.

8. To resolve disputes involving adulteration of coal quality in a lot between the day it is notified for auction and the day on which entire coal available in such lot is lifted by the successful bidder the collection and maintenance of reference samples by the Coal India Limited in the manner and for a period provided for collection and maintenance of such samples in the normal process of disposal of coal through e-auction by the Coal India Limited shall be an integral component of the mode and manners for handing over of the coal to the Coal India Limited. (Para 2.20 (viii)}.

9. The mode and manner for handing over of the coal to the Coal India Limited shall contain time-lines for each step involved in handing over of the assessed coal to the CIL and its subsequent auction by the CIL. (Para 2.20 (ix))

10. Nature of records to be maintained and the authorities responsible to maintain each such record shall be specified in the mode and manner for handing over of the coal to the Coal India Limited. (Para 2.20 (x)}.

11. Number of officers of different ranks to be deployed by the Coal India Limited to plan, execute and monitor disposal of the coal through e-auction shall be specified in the mode and manner to be finalised by the Katakey Committee. (Para 2.20 (xi)}

12. Reserve Price of the coal to be auctioned shall be fixed by the Coal India Limited as per its existing rules and policies for disposal of the coal through e-auction. (Para 2.20 (xii)}

13. The Coal India Limited, the State of Meghalaya, the owner of the coal and their officers/employees shall be responsible for their respective acts of omission and commission in any dispute which may arise relating to quality and quantity of the coal stated to be available at various depots. (Para 2.20 (xiii)}.

14. The mode of manner for handing over of the coal to the Coal India Limited shall provide for a legally tenable and practically feasible dispute resolution framework. (Para 2.20 (xiv)}.

15. The State of Meghalaya shall install and make fully functional, within a month, a system involving establishment of a centralised server, uploading of transport permit/challans and tracking of coal loaded trucks through GPS and RFID tags as stipulated in the said Appendix-X[1 to the EIA Notification, 2016 to prevent and detect multiple use of transport permit/challans. Transportation of the coal in the State of Meghalaya shall not be permitted till the said system is made fully operational. (Para 2.20 (xv).

16. The State of Meghalaya and the Meghalaya State Pollution Control Board shall initiate necessary actions to file compliant under relevant sections of the Mines and Mineral (Development and Regulation) Act, 1957, the Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981, and the Environment (Protection) Act, 1986 against the persons responsible for raising of transportation of all such coal which was dumped at any such depot on or after 10.04.2019. (Para 2.20 (xxvi)}.

17. An agency not under superintendence and control of the State of Meghalaya shall enquire into the matter of export of illegally mined coal to Bangladesh, in the guise of coal permitted to be transported by various orders passed by the Hon'ble NGT and the Hon'ble Supreme from time-to-time, identify the person(s) responsible for such export and file complaint before the concerned competent Courts of Law under relevant provisions of the Law against all such persons. (Para 3.20 (i)}

18. The State of Meghalaya shall place before this Tribunal the periodical details (viz. name & full address) of the exporter for each consignment of coal originating from the Meghalaya which was allowed by the Mining and Geology Department in the Government of Meghalaya for export to the Bangladesh from each of the seven LCS in Meghalaya since the ban on rat hole coal mining in Meghalaya was imposed by the Hon'ble NGT in April, 2014. (Para 3.20 (ii)}

19. The State of Meghalaya shall initiate necessary actions in accordance with provisions of Section 21 of the Mines and Minerals (Development and Regulation) Act, 1957 against the persons responsible for export of the illegally raised coal to the Bangladesh from each of the seven LCSs in the State of Meghalaya in the guise of the coal permitted to be transported by the Hon'ble NGT and the Hon'ble Supreme Court by order passed from time-to-time. The actions to be initiated against such persons shall include actions under sub-section (5) of Section 21 of the said Act to recover price of such illegally raised coal along with rent, royalty or tax, as the case may be, payable to the Government in respect of such coal. (Para 3.20 (iii))

20. In case the coal reported to be available at several location between the DMR Checkgate/weighbridge and the Custom exit point at Gasuapara and such other Custom exit points in the State of Meghalaya is not a part of the 32,56,715 MT assessed coal to be handed over to the Coal India Limited for disposal through e-auction the Mining and Geology Department in the State of Meghalaya initiate necessary actions in accordance with provisions of Section

21 of the Mines and Minerals (Development and Regulation) Act, 1957 against the persons responsible for raising and transportation of such coal and submit a report to this Tribunal. Such action shall include actions under sub-section (5) of section 21 of the said Act to recover all such illegally raised coal. (Para 3.20 (iv)).

21. The State of Meghalaya shall within three months, establish integrated check post and temper-proof weigh-in-motion weighbridge at each of the seven LCSs in the State of Meghalaya. Each such integrated check-post and weigh-in-motion weighbridge shall jointly be manned by the representative, one each from the Mining and Geology Department and the Forests & Environment Department in the State of Meghalaya and the Border Security Force (BSF) and the Customs Department in the Union of India. Each such integrated check-post and weigh-in-motion weighbridge shall be provided with an adequate number of CCTV cameras to ensure video recording of the registration number and the consignment loaded in each truck passing through such integrated check-post and the weighbridge. The network of CCTV cameras to be installed at the weighbridge shall also ensure video recording of the display panel indicating weight of each truck passing through such weighbridge. The footage of each CCTV camera installed at each integrated check-post and the weighbridge shall be retained for a minimum period of one year. (Para 3.21 (i))

22. Vigilance wing in the Customs and the BSF in the Union of India and the Home (Police) Department in the State of Meghalaya shall undertake regular inspection of the integrated check-posts and weigh-in-motion weighbridge and submit a quarterly report on such inspections to the Chief Secretary, Meghalaya and their respective Departmental Heads. (Para 3.21 (ii)).

23. The Director General of Police, Meghalaya shall ensure that all the person and vehicles, equipment, tools and machineries involved in raising and transportation of about 80,000 MT seized by the Meghalaya Police are identified and necessary

action as per the provisions of the Mines and Minerals (Development and Regulation) Act, 1957 and all other relevant Statutes and the rules framed thereunder are taken against all such persons and vehicles, equipment, tools and machineries. The similar actions shall also be taken for the coal, if any, to be seized in future. A monthly report on all the cases where the persons and vehicles, equipment, tools and machineries involved in raising and transportation of the seized coal could not be identified shall be submitted. (Para 4.19. (i)}

24. The Director General of Police shall provide to the Meghalaya State Pollution Control Board details of persons involved in illegal mining and transportation of the coal. The Meghalaya State Pollution Control Board shall file complaint before the concerned competent Court of Law under relevant sections of the Water (Prevention and Control of Pollution) Act, 1974; the Air (Prevention and Control of Pollution) Act, 1981, the Environment (Protection) Act, 1986 and the rules, guidelines and notifications issued thereunder against such persons. (Para 4.19 (ii)}.

25. The State of Meghalaya shall formulate a comprehensive policy for auction of the seized coal and place a copy of the same before this Tribunal within a month. The policy shall provide, among others, establishment of a centralised depot in each coal mining affected district for safe and scientific storage of the seized coal and disposal of the seized coal in a fair and transparent manner after giving wide publicity. The Policy shall specifically provide that no coal shall be disposed of without giving a prior notice of atleast thirty (30) days. The copy of each such notice shall be published in atleast two prominent dailies having wide circulation. (Para 4.19 (iii)}.

26. The State of Meghalaya shall, within a month, formulate a simple procedure for verification of the claims for receipt of ex-gratia from the labourers who received injuries while working in illegal rat-hole coal mines in the State of the Meghalaya and also from the next-of kin of laborers who were killed while working in such mines. Such

procedure may contain adequate safeguards to detect, deter and reject false claims. (Para 5.4 (1)).

27. State of Meghalaya shall disburse an amount of rupees five lakh to next of kin of each of the labourers who were killed while working in any illegal rat-hole coal mining in the State of Meghalaya including the labourers which were killed in a tragic accident in an illegal rat-hole mine in Ksan village in East Jaintia Hill district in December 2018. {Para 5.4 (ii)).

28. State of Meghalaya shall disburse an amount of rupees five lakh to next of kin of each of the labourers who were killed and rupees two lakh to each of the labourers who received serious injuries while working in any illegal rat-hole coal mining in the State of Meghalaya including the labourers which were killed or received serious injuries in a tragic accident in an illegal rat-hole mine in Ksan village in East Jaintia Hill district in December 2018 and in South Garo Hills District in the year 2012.

29. State of Meghalaya, Meghalaya State Pollution Control Board and Central Pollution Control Board, shall implement the Action Plan prepared by the Committee, with modification wherever required and submit periodical report.

*Before parting with the report, the Committee expresses its sincere gratitude to the Hon'ble National Green Tribunal in giving the opportunity to work on the subject.***"**

Consideration of objections to the Report

20. We have perused objections to the reports of the Committee dated 31.08.2019, 02.12.2019 and 03.12.2019 filed by the State of Meghalaya. During the hearing, we confronted learned senior counsel for the State of Meghalaya with the fact that since work of the Committee has been commended by the

Hon'ble Supreme Court as well as by this Tribunal earlier, the nature of objections are not appreciable. Learned senior counsel fairly stated that he will not press the objections. In the response to the report, he merely handed over a note to submit that some of the recommendations were not feasible. We quote the relevant part of the note to consider the said objections:-

"

S. N.	Recommendation	Not feasible	Reasons for being non-feasible
1	i. The State of Meghalaya shall provide NESAC the Longitudes & Latitudes of each dump where coal is to be auctioned. ii. NESAC to prepare geo-reference mapping for location of each dump and give it to State and CIL. iii. State and CIL will put it on their website.	√	• Duplication of exercise of identification of sale-points. • Geo-referencing details already there in affidavit filed by State which has been provided to CIL and the same will be put up on website. • In terms of para 48 and 187-192 of the judgment of Supreme Court this exercise is not required.
2	NESAC to conduct annual land-use land cover analysis to determine continuous existence of coal on the sale point.	√	• Unnecessary exercise. • Supreme Court observed in Para 189 that All this 32,56,715 coal is illegally mined. • Yet directed its disposal thorough CIL and disbursal of funds to owners in paras 192-192.
3.	NESAC shall then divide each sale-point into 3 categories, viz. (i) Coal continuously existing (ii) Dumped after 17.04.2014 (iii) Dumped after filing of affidavit		Same as in respect of 2 above
4.	Money realized from auction of coal shall not be disbursed till NESAC study is completed		Same as in respect of 2 above
5.	Amount realized shall be disbursed in following manner: (i) For Coal existing prior to 17.04.14-immediately. (ii) For coal dumped between 17.4.14 and filing of affidavit to be placed before SC for further direction. (iii) For coal dumped thereafter – All money to be transferred to State funds.	√	• Contrary to Supreme Court judgment. Even after observing in Para 189 that **ALL** this 32,56,715 Coal is illegally mined, SC directed its disposal thorough CIL and disbursal of funds to owners in Para 192. • In para 186 the Supreme Court has affirmed ownership of private miners on all this 32,56,715 MT Coal and held that their proprietary rights are not extinguished.
6.	Collection and maintenance of samples from each lot for purpose of future dispute resolution.	√	• There are more than 20,000 sale points. • Further, the auction is on 'As is where is' basis and prospective bidders are being given 14 days' time to physically verify the

			quantity and quality of coal lying at the dump. • Owners are also mandated to submit NABL accredited lab certificate as to grade and sulfur content of Coal before their dump is notified for auction and the same shall be part of auction notice.
7.	Reserve Price of Coal to be auctioned shall be fixed by CIL as per their existing policy.	√	• CIL has refused to do so in meeting dated 14.10.2019 and again on 02.12.2019 on the ground that it is not practically possible or technically and financially feasible for CIL to physically verify the quality of each lot of Coal located at 20,000 sale points for fixation of reserve price which is also dependent upon the cost of transportation of the same. • CIL submitted that it has no experience of coal mining in conditions like Meghalaya and has no experience of lifting and transportation of coal in such terrain where most of the stocks can be assed only through smaller four-wheel trucks and the hilly roads also cannot bear the load of huge quantity of coal being transported simultaneously. • These factors substantially affect the reserve price fixation of Coal. • The State of Meghalaya is having more experience of the coal mining and coal trading practices in the State of Meghalaya and having such domain knowledge of marketability of such Coal, is better suited to fixe reserve price.
8.	CIL / State of Meghalaya/ owner/employee/ officer shall be liable for disputes relating to quality and quantity	√	• The question of providing a Dispute Resolution Process in the plan does not arise because Auction is on 'as is where is' basis and Prospective bidders are allowed to inspect the lot before bidding. Hence, no liability of CIL and State of Meghalaya thereafter. • However, in case of a dispute between the seller and the buyer the remedy under ordinary law of the land is always available to them.
9.	To provide legally tenable and practically feasible Dispute Resolution Mechanism	√	• Same as in respect of 8 above.
10.	Enquiry by an outside Agency into compliants of alleged export of illegally mined coal to Bangladesh and prosecution of persons involved in such alleged illegaility	√	• It will be an encroachment on executive powers of the State. • As submitted before the Committee, enquiry has already been initiated by the State and appropriate action in accordance with law shall be taken.
11.	State of Meghalaya to disburse	√	• PIL being W.P. (C) No. 3 of 2019

	an amount of 5 lakh to each labourer deceased in Ksan mine incident of Dec. 2018		has been filed in Hon'ble Supreme Court on that incident. • The Hon'ble Supreme Court observed that compensation is required to be paid to kin of victims in order dated 25.02.2019. • State filed I.A. No. 77028/19 on 06.05.2019, inter-alia informing the Court that 3 lakh ex-gratia payments has already been made qua each victim. • The Hon'ble Supreme Court closed all the issues except formulation of Standard Operating Procedure to deal with such mining incidents vide order dated 12.07.2019.
12.	State of Meghalaya to pay 5 lakh for each death and 2 lakh for each injury in above incident as well as for the incident reported in South Garo Hills District in 2012.	√	• For 2012 incident, ex-gratia payment has already been made to those who came forward to make claims and whose claims were found to be genuine.

"

21. We have considered the above objections. We are unable to appreciate the reasons for the stand that the recommendations are not feasible. Even if the exercise is considered by the State to be unnecessary, no serious difficulty is shown in doing so. We are unable to hold that any of the direction is against the order of the Hon'ble Supreme Court or not feasible. The dispute resolution process recommended is certainly conducive to the handling of the long pending issues and is necessary for facilitating compliance of the directions for disposal of illegal mined material and the mandate of law. We, thus, reject the objections of the State of Meghalaya. It is a matter of regret that State of Meghalaya, has by uncalled for objections, created a situation to hamper a credible mechanism set up by this Tribunal and approved by the Hon'ble Supreme Court by practically compelling the Chairman of the Committee to seek recusal.

Directions

22. Under the circumstances, while accepting all the recommendations of the Committee in its 04th Interim Report dated 31.08.2019, 05th Interim Report dated 02.12.2019 and 06th Interim Report dated 03.12.2019, we also accept the request of Justice B.P. Katakey, former Judge, Guwahati High Court to be relieved.

23. Without in any manner meaning to dilute the exhaustive recommendations of the Committee, the substance of the recommendations of the Committee can be summed up to include monitoring of illegal raising and transportation of coal by the Chief Secretary of the State; steps for punitive measures for illegal mining – filling up gaps in the regulatory regime; action for preventing minimizing and mitigating environment pollution by acidic water from coal depots; electronic recording of movement of coal including by way of GPS and RFID Tags and having a central server for the purpose; inspection of wings of BSF and vigilance department; establishing and supervising check posts and weigh bridges; utilization of the compensation amount for legitimate purposes in terms of the recommendations in the report; continuing Prof. A.K. Singh, nominee, IIT-ISM, Dhanbad as member of the Committee; monitoring of sourcing of illegally mined coal by cement manufacturing/thermal power plants for enforcement of mining law, including punitive and remedial actions for

sourcing of illegally mined material, as found by the Committee; conducting necessary audit; study of land use and land cover analysis; drilling of bore holes in Khlihirt-Sutnga area in East Jaintia Hill District; preparation of geological report and feasibility report for scientific coal mining; compiling information about location of dumps of coal; finalizing mode and manner of handling of coal and its disposal including e-auction; transfer of coal to Coal India Limited; monitoring of illegal export of coal to Bangladesh by an independent agency; adopting satellite surveillance systems; action by the State PCB for enforcement of environmental norms; verification of claims of victims and disbursement of payments to them in the manner suggested by the Committee; implementing action plan prepared by the Committee by the State PCB etc. Compliance of all the recommendations may need to be closely monitored by the Committee.

24. On suggestion of State of Meghalaya, we substitute Justice B.D. Agarwal, former Judge, Guwahati High Court as Chairman of the Committee. We are informed that Justice B.D. Agarwal is Judicial Member of Lokayukt of Manipur State but is willing to undertake the present assignment subject to the State of Manipur relieving him or otherwise permitting him to do so. The State of Manipur may consider this aspect in consultation with Justice B.D. Agarwal. Subject to there being no objection, Justice B.D. Agarwal may take up the assignment at the earliest. The Committee may furnish its

further action taken report after three months preferably by 30.04.2020 by e-mail at judicial-ngt@gov.in.

A copy of this order be sent by e-mail to the Chief Secretary, Meghalaya, CPCB, State PCB, IIT-ISM, Dhanbad, who may also furnish a copy to Prof. A.K. Singh (Retired), Justice B.P. Katakey, Justice B.D. Agarwal, former Judges of Guwahati High Court.

List for further consideration on 12.05.2020.

Adarsh Kumar Goel, CP

S.P Wangdi, JM

Dr. Nagin Nanda, EM

Siddhanta Das, EM

January 17, 2020
O.A. No. 110(T_{HC})/2012
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sd/-
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ANNEXURE R16/8

GOVERNMENT OF MEGHALAYA
DIRECTORATE OF MINERAL RESOURCES
SHILLONG

No. DMR/MM/768/2018/Pt-11/Vol-IV/195

Dated: Shillong, the 19.02.2020

To,
M/s Hills Cement Company Limited
Mynkre, 793200
Jatia Hills District
Meghalaya

Sub: Payment of Royalty, MEPRF on illegally source coal.

Sir/Madam,

In inviting a reference to the subject cited above, please find enclosed herewith Para-3.1.4 of the Fifth Interim Report of the Independent Committee on Resource (Coal) Audit of Cement Industries and Thermal Power Plants in Meghalaya submitted to the Hon'ble National Green Tribunal, Principal Bench, New Delhi on 02.12.2019. In this matter, you are directed to make the necessary payment as per the table enclose herewith within a month of issuance of this letter failing which necessary action as per law will be initiated.

Submitted for your information and necessary action.

Enclo.: As above

Sd/-

Your faithfully

(Arun Kumar Kembhavi, IAS)

Meghalya: Shillong

No. DMR/MM/768/2018/Pt-II/Vol-IV/

Dated: Shillong, the 19.02.2020

Copy to: -

1. The Chief Secretary to the Govt. of Meghalaya, Mining & Geology Department for kind information.
2. The Member Secretary, Hon'ble NGT Committee for kind information of the Hon'ble Chairman and Hon'ble Members of the NGT Committee
3. The Secretary to the Govt. of Meghalaya, Mining & Geology Department for kind information.

Director of Mineral Resources

Meghalaya :::Shillong.

Plant	Items	Year					
		2014-15	2015-16	2016-17	2017-18	2018-19	Total
1	2	3	4	5	6	7	8
Ferrous Ltd.	Procured**						
	Gap	10,923	14,498	16,657	44,859	24,537	1,11,474
TOTAL	Coal required*	10,13,183	11,28,007	11,95,659	12,73,995	13,36,954	59,47,798
	Coal Procured**	3,03,294	6,07,174	3,39,453	4,53,794	3,07,400	20,11,115
	Gap	7,09,889	5,20,833	8,56,206	8,20,201	10,29,554	39,36,683

* Coal required to produce reported quantities of clinker and / or power

** Coal reported to be procured from legal sources

3.1.2 The Committee is of the view that the entire gap of 39.37 lakh MT between the quantity of the coal required to produce reported quantity of the clinker and the electrical power and the coal purchased from legal sources by these Plants during the Audit Period constituting about two-third of the coat rec1uirement of these plants during the Audit Period has been met from the illegally mined local coal. Demand for a huge quantity of illegally mined coal from these plants has sustained and supported a wide scale illegal rat-hole coal mining in the State of Meghalaya in flagrant violation of a ban imposed by the Hon'ble NGT.

3.1.3 Continuance of illegal rat-hole coal mining in the State of Meghalaya to meet the huge requirement of coal for these Cement Manufacturing Plants and the Thermal Power Plants have caused huge damage to flora, fauna, rivers, streams, water bodies and the environment

in general in the State of Meghalaya. It has also made the ban imposed by the Hon'ble NGT on illegal rat-hole coal mining virtually inoperative.

3.1.4 No royalty, taxes and any other statutory levies has been paid to the State of Meghalaya on the illegally mined coal utilised by these Cement Manufacturing Plants and Thermal Power Plants during the Audit Period resulting in a huge loss to the State exchequer. In fact ban on the illegal rat-hole coal mining in the State of Meghalaya came as a boon to these Cement Manufacturing Plants and Thermal Power Plants in the State of Meghalaya as it virtually exempted them from the requirement of payment of royalty, taxes and other statutory levies payable on more than two-third of the coal consumed by them. The amounts of royalty (@ Rs. 675 per MT), contribution to Meghalaya Environment Protection and Restoration Fund (MEPR Fund) at the rate of Rs. 485 per MT and GST/VAT @ 5 % of the sale value of approx. Rs. 8,000 per MT amounting to Rs 400 per MT) payable on the illegally mined coal utilised by each of these Cement Manufacturing Plants and Thermal Power Plants during the Audit Period are as below:

Sl. No.	Plant	Qt. of illegal coal used (MT)	Royalty	MEPRF	GST / VAT	Total
1	2	3	4	5	6	7
1.	Star Cement Limited	16,46,276	111.124	79.844	65.851	256.819

	and its two subsidiaries					
2.	Amrit Cement	3,06,068	20.660	14.844	12.243	47.747
3.	Dalmia Bharat Cement Ltd.	7,41,092	50.024	35.943	29.644	115.610
4.	Goldstone Cement Ltd.	2,70,516	18.260	13.120	10.821	42.200
5.	Green Valley Industries Ltd.	77,536	5.234	3.760	3.101	12.096
6.	Hill Cement Ltd.	1,17,407	7.925	5.694	4.696	18.315
7.	JUD Cement Ltd.	1,21,990	8.234	5.917	4.880	19.030
8.	Meghalaya Cement Ltd.	5,44,325	36.742	26.400	21.773	84.915
9.	Shyam Century	1,11,474	7.524	5.406	4.459	17.390

	Ferrous Ltd.					
Total		39,36,684	265.726	190.929	157.467	614.123

3.1.5 The royalty and VAT/GST amounting to Rs. 423.194 crore payable on illegally mined coal utilised by the Cement Manufacturing Plants and Thermal Power Plants, if realised and properly utilised, can significantly enhance living

sd/-
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GOVERNMENT OF MEGHALAYA
DIRECTORATE OF MINERAL RESOURCES
SHILLONG

No.DMR/MM/768/2018/Pt-II/ Vol-IV/195 Dated Shillong, the 19.02.2020.

To,

M/s Hills Cement Company Limited
Mynkre, 793200
Jantia Hills District
Meghalaya.

Sub:- Payment of Royalty, MEPRF on illegally source coal.

Sir/Madam,

In inviting a reference to the subject cited above, please find enclosed herewith Para-3.1.4 of the Fifth Interim Report of the Independent Committee on Resource (Coal) Audit of Cement Industries and Thermal Power Plants in Meghalaya submitted to the Hon'ble National Green Tribunal, Principal Bench, New Delhi on 02.12.2019. In this matter, you are directed to make the necessary payment as per the table enclose herewith within a month of issuance of this letter failing which necessary action as per law will be initiated.

Submitted for your information and necessary action.

Enclo: As above

Yours faithfully

(Arunkumar Kembhavi, IAS)
Director of Mineral Resources
Meghalaya :::Shillong.

No.DMR/MM/768/2018/Pt-II/ Vol-IV/ Dated Shillong, the 19.02.2020.

Copy to:-

1. The Chief Secretary to the Govt. of Meghalaya, Mining & Geology Department for kind information.
2. The Member Secretary, Hon'ble NGT Committee for kind information of the Hon'ble Chairman and Hon'ble Members of the NGT Committee.
3. The Secretary to the Govt. of Meghalaya, Mining & Geology Department for kind information.

Director of Mineral Resources
Meghalaya :::Shillong.

Scanned with CamScanner

Plant	Items	Year					Total
		2014-15	2015-16	2016-17	2017-18	2018-19	
1	2	3	4	5	6	7	8
Ferrous Ltd.	procured**						
	Gap	10,923	14,498	16,657	44,859	24,537	1,11,474
TOTAL	Coal required*	10,13,183	11,28,007	11,95,659	12,73,995	13,36,954	59,47,798
	Coal procured**	3,03,294	6,07,174	3,39,453	4,53,794	3,07,400	20,11,115
	Gap	7,09,889	5,20,833	8,56,206	8,20,201	10,29,554	39,36,683

*: Coal required to produce reported quantities of clinker and/or power

**: Coal reported to be procured from legal sources

3.1.2 The Committee is of the view that the entire gap of **39.37 lakh MT** between the quantity of the coal required to produce reported quantity of the clinker and the electrical power and the coal purchased from legal sources by these Plants during the Audit Period **constituting about two-third of the coal requirement of these plants during the Audit Period has been met from the illegally mined local coal.** Demand for a huge quantity of illegally mined coal from these plants has sustained and supported a wide scale illegal rat-hole coal mining in the State of Meghalaya in flagrant violation of a ban imposed by the Hon'ble NGT.

3.1.3 Continuance of illegal rat-hole coal mining in the State of Meghalaya to meet the huge requirement of coal for these Cement Manufacturing Plants and the Thermal Power Plants have caused huge damage to flora, fauna, rivers, streams, water bodies and the environment in general in the State of Meghalaya. It has also made the ban imposed by the Hon'ble NGT on illegal rat-hole coal mining virtually inoperative.

3.1.4 No royalty, taxes and any other statutory levies has been paid to the State of Meghalaya on the illegally mined coal utilised by these Cement Manufacturing Plants and Thermal Power Plants during the Audit Period resulting in a huge loss to the State exchequer. In fact ban on the illegal rat-hole coal mining in the State of

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Meghalaya came as a boon to these Cement Manufacturing Plants and Thermal Power Plants in the State of Meghalaya as it virtually exempted them from the requirement of payment of royalty, taxes and other statutory levies payable on more than two-third of the coal consumed by them. The amounts of royalty (@ Rs. 675 per MT), contribution to Meghalaya Environment Protection and Restoration Fund (MEPR Fund) at the rate of Rs. 485 per MT and GST/VAT @ 5 % of the sale value of approx. Rs. 8,000 per MT amounting to Rs 400 per MT) payable on the illegally mined coal utilised by each of these Cement Manufacturing Plants and Thermal Power Plants during the Audit Period are as below:

(Amt.: Rupees in crore)

Sl. No.	Plant	Qt. of illegal coal used (MT)	Royalty	MEPRF	GST/ VAT	Total
1	2	3	4	5	6	7
1.	Star Cement Limited and its two subsidiaries	16,46,276	111.124	79.844	65.851	**256.819**
2.	Amrit Cement	3,06,068	20.660	14.844	12.243	**47.747**
3.	Dalmia Bharat Cement Ltd	7,41,092	50.024	35.943	29.644	**115.610**
4.	Goldstone Cement Ltd.	2,70,516	18.260	13.120	10.821	**42.200**
5.	Green Valley Industries Ltd.	77,536	5.234	3.760	3.101	**12.096**
6.	Hill Cement Ltd.	1,17,407	7.925	5.694	4.696	**18.315**
7.	JUD Cement Ltd.	1,21,990	8.234	5.917	4.880	**19.030**
8.	Meghalaya Cement Ltd.	5,44,325	36.742	26.400	21.773	**84.915**
9.	Shyam Century Ferrous Ltd.	1,11,474	7.524	5.406	4.459	**17.390**
Total		**39,36,684**	**265.726**	**190.929**	**157.467**	**614.123**

3.1.5 The royalty and VAT/GST amounting to Rs. 423.194 crore payable on illegally mined coal utilised by the Cement Manufacturing Plants and Thermal Power Plants, if realised and properly utilised, can significantly enhance living

sd/-
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GOVERNMENT OF MEGHALAYA

OFFICE OF THE SUPERINTENDENT OF TAXES, EAST JAIÑTIA HILLS, KHLIEHRIAT.

NO.KHL/ST/NGT- 25/2019-20/1124 Dated Khliehriat, the 13th March, 2020.

Notice

To,

M/S. Hills Cement Company Ltd
Mynkre, East Jaintia Hills Ditrict

Subject:- ***Realisation of VAT & GST on illegal coal used as per the fifth Interim Report on Resource (Coal) Audit of cement Industries and thermal power plant in Meghalaya.***

With reference to the subject cited above and as per the recommendation at para 3.2.1.3 of the Fifth Interim Report of the Independent Committee on Resource (Coal) Audit of cement Industries and Thermal power plants in Meghalaya submitted to the Honourable National Green Tribunal, Principal Bench, New Delhi on 02.12.2019, you are hereby directed to pay VAT and GST on the illegal Coal used by your company as follows:

Sl. no	Names of Plants	Items	VAT period from 2014 to 30.06.2017		GST period from 01.07.2017 to 2019		Total VAT And GST	
			Total MT under VAT	Total VAT @ RS. 400 as recommended by Fifth Report	Total MT under GST	Total GST @ RS. 400 as recommended by Fifth Report	Total MT under VAT and GST	Total VAT & GST @ RS. 400 as recommended by Fifth Report
6	M/S Hills Cement Company Ltd	Gap between coal required and coal procured	74405	₹ 29,762,004	43002	₹ 17,200,796	117407	₹ 46,962,800

It is further instructed that you should pay the VAT and GST separately as show in the above figure on or before **12.04.2020** failing which exparte action will be taken.

Enclosed herewith

1) Detail calculation of VAT & GST year wise
2) Chapter 3 Finding and recommendation.

Yours faithfully,

(Shri H. Engleng)
Superintendent of Taxes
East Jaiñtia Hills, Khliehriat

13/3/2020

Copy to:

1. Commissioner of Taxes, Meghalaya, Shillong far favour of your information.

(Shri H. Engleng)
Superintendent of Taxes
East Jaiñtia Hills, Khliehriat

Amount of VAT and GST to be realised from different Cement Plants as rcomended by the Fifth Interim Report on Resource (Coal) Audit on Cements Industries and Thermal Power Plants in Meghalaya

Sl.no	Names of Plants	Items	VAT						GST				Total VAT And GST	
			Year				Total MT under VAT	Total VAT @ RS. 400 as recommended by Fifth Report	Year		Total MT under GST	Total GST @ RS. 400 as recommended by Fifth Report	Total MT under VAT and GST	Total VAT GST @ RS. 400 as recommended by Fifth Report
			2014-15	2015-16	2016-17	01.04.17 to 30.06.2017			01.07.17 to 31.03.2018	2108-19				
1	M/S Star cement Ltd	Gap between coal required and coal procured	36085	26180	74894	13008	**150167**	₹ 60,066,796	39027	79015	**118042**	₹ 47,216,804	**268209**	**₹ 107,283,600**
2	M/S Star Cement Meghalaya Ltd	Gap between coal required and coal procured	173954	95400	227127	40917	**537398**	₹ 214,959,200	122751	131302	**254053**	₹ 101,621,200	**791451**	**₹ 316,580,400**
3	M/S Meghalaya Power Ltd	Gap between coal required and coal procured	117550	87552	129514	31355	**365971**	₹ 146,388,596	94067	126578	**220645**	₹ 88,257,804	**586616**	**₹ 234,646,400**
	Total of M/S Star Cement and its two subsidiaries		**327589**	**209132**	**431535**	**85280**	**1053536**	**₹ 421,414,592**	**255845**	**336895**	**592740**	**₹ 237,095,808**	**1646276**	**₹ 658,510,400**
4	M/S Gold Stone Cement Ltd	Gap between coal required and coal procured	0	0	33734	23452	**57186**	₹ 22,874,504	70357	142973	**213330**	₹ 85,331,896	**270516**	**₹ 108,206,400**
5	M/S Green Valley Industries Ltd	Gap between coal required and coal procured	13361	4707	10743	3401	**32212**	₹ 12,884,900	10204	35120	**45324**	₹ 18,129,500	**77536**	**₹ 31,014,400**
6	M/S Hills Cement Company Ltd	Gap between coal required and coal procured	18397	20169	28751	7088	**74405**	₹ 29,762,004	21264	21738	**43002**	₹ 17,200,796	**117407**	**₹ 46,962,800**
7	M/S JUD Cements Ltd	Gap between coal required and coal procured	29761	22256	21895	6968	**80880**	₹ 32,352,004	20904	20206	**41110**	₹ 16,443,996	**121990**	**₹ 48,796,000**
	Total of all 7 companies under ST Khliehriat		**389108**	**256264**	**526658**	**126190**	**1298220**	**₹ 519,288,004**	**378573**	**556932**	**935505**	**₹ 374,201,996**	**2233725**	**₹ 893,490,000**

sd/-
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भारत सरकार / Govt. of India
वित्त मंत्रालय / Ministry of Finance
राजस्व विभाग / Department of Revenue
केंद्रीय वस्तु एवं सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL GOODS & SERVICES TAX
क्रेस्सेन्स बिल्डिंग, महात्मा गांधी रोड, शिलांग - 793 001
CRESCENS BUILDING, M.G. ROAD, SHILLONG - 793 001

Hqrs. Anti-Evasion Unit, 2nd Floor, Crescens Building, M.G. Road, Shillong – 793 001
Tel: +91- 364 - 250 3161 E-Mail: hqrs.ae-shg@gov.in

C.No. IV (16)04/AE/CGST/SH/2020/707 Dated: 18 MAY 2020

To,

M/s Hills Cement Company Limited,
Village-Mynkree, 116 km Stone(NH 44),
Sub Div-Khliehriat, Dist-East Jaintia Hills,
Meghalaya - 793200

Dear Sirs,

(Sub: The Fifth Interim Report on Resource (Coal) Audit of Cement Industries and Thermal Power Plants in Meghalaya)

As per Para 3.1 (Findings) of the Fifth Interim Report of the Independent Committee on Resource (Coal) Audit of Cement Industries and Thermal Power Plants in Meghalaya submitted to the Hon'ble National Green Tribunal, Principal Bench, New Delhi on 02.12.2019, the total coal required and the applicable royalty calculated in respect of your unit is as below:

(metric tonnes) (Amt. in Crore Rupees)

Items	Year				Total	Royalty @ Rs. 675 per MT
	2015-16	2016-17	2017-18	2018-19		
Coal required*	32158	38548	30600	35085	136391	9.206

In this connection, you are requested to furnish the following:

(i) Details of payment made as royalty on coal (year-wise and month-wise)
(ii) Details of Service Tax paid on Royalty on coal (year-wise and month-wise). If no Service Tax payment made, reasons thereof with supporting documents to be submitted.
(iii) Details of GST paid on Royalty on coal (year-wise and month-wise). If no GST payment made, reasons thereof with supporting documents to be submitted.
(iv) Details of Cess paid on coal (year-wise and month-wise). If no Cess payment made, reasons thereof with supporting documents to be submitted.

You are also requested to furnish the above details along with the amount of clinker produced (in metric tonnes) and coal procured (in metric tonnes) during the Financial Year 2019-20.

The desired information may be submitted positively by 05.06.2020.

Yours sincerely,

(Jitesh Kumar Jain)
Deputy Commissioner(A/E)

DIN - 20200570US00002V407B

CBIC-DIN-20200700000090ETAD

भारत सरकार / Govt. of India
वित्त मंत्रालय / Ministry of Finance
राजस्व विभाग / Department of Revenue
केंद्रीय वस्तु एवं सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL GOODS & SERVICES TAX
क्रेस्सेन्स बिल्डिंग, महात्मा गांधी रोड, शिलांग - 793 001
CRESCENS BUILDING, M.G. ROAD, SHILLONG - 793 001
Hqrs. Anti-Evasion Unit, 2nd Floor, Crescens Building, M.G. Road, Shillong – 793 001
Tel: +91-364-250 3161 E-Mail: hqrs.ae-shg@gov.in

NATION TAX MARKET

C.No. IV (16)04/AE/CGST/SH/2020 Dated:

SUMMONS

(Under Section 70 of the Central Goods & Services Tax Act, 2017)

To,

M/s Hills Cement Company Limited,
Village-Mynkree, 116 km Stone(NH 44),
Sub Div-Khliehriat, Dist-East Jaintia Hills,
Meghalaya - 793200

Whereas a case against M/s HILLS CEMENT COMPANY LIMITED (GSTIN-17AABCH4787P1ZU), having Principal Place of Business at Village-Mynkree, 116 km Stone(NH 44), Sub Div-Khliehriat, Dist-East Jaintia Hills, Meghalaya-793 200 about evasion of GST is being enquired by me under the provisions of the Central Goods & Services Tax Act, 2017.

And whereas I have reasons to believe that you are in possession of facts or/and documents and records, which are material to the above enquiry.

You are hereby summoned under Section 70 of the Central Goods & Services Tax Act, 2017, read with the CBEC's Circular No.3/3/2017-GST dated 05.07.2017, to submit soft copies of the documents as per schedule through e-mail at hqrs.ae-shg@gov.in by 29th June, 2020 and to appear before me in person or through an authorized representative on the 6th July, 2020 at 13:00 hrs. in this office situated at 2nd Floor, Crescens Building, M.G. Road, Shillong, to give evidence truthfully on such matters concerning the enquiry/investigation as you may be asked, and to produce the documents and records mentioned in the Schedule for examination.

SCHEDULE

(i) Details of payment made as royalty on coal (year-wise and month-wise)
(ii) Details of Service Tax paid on Royalty on coal (year-wise and month-wise). If no Service Tax payment made, reasons thereof with supporting documents to be submitted.
(iii) Details of GST paid on Royalty on coal (year-wise and month-wise). If no GST payment made, reasons thereof with supporting documents to be submitted.
(iv) Details of Cess paid on coal (year-wise and month-wise). If no Cess payment made, reasons thereof with supporting documents to be submitted.
(v) The amount of clinker produced (in metric tonnes) and coal procured (in metric tonnes) during the Financial Year 2019-20.
(vi) Reference is also invited to this office letter of even number 707 dated 18.05.2020 issued by the Deputy Commissioner (Hqrs. Anti-Evasion Unit) on the same matter (copy enclosed)

If you fail to obey to this Summons and intentionally omit to attend to give evidence or make statements and/ or to produce the documents and things, you will be liable to be punished under the provisions of Section 174-175 of the I.P.C., 1860.

Given under my hand and seal on this 12th day of June, 2020.

12/6/2020

(Hauzel Daniel)
Superintendent (Hqrs. A/E)

हाउजेल डानिएल/Hauzel Daniel
अधीक्षक (अपवंचन-रोध)
Superintendent (Anti-Evasion)
केंद्रीय वस्तु एवं सेवा कर
Central Goods & Service Tax
शिलांग, Shillong

Note: Under sub-section (2) of Section 70 of the CGST Act, 2017, the above inquiry is deemed to be a 'judicial proceeding' within the meaning of Section 193 and Section 228 of the Indian Penal Code, 1860 according to which intentionally giving false evidence or fabricating false evidence for the purpose of being used in these proceedings is an offence punishable under Section 193 of the Indian Penal Code, 1860 and intentionally offering insult, or causing any interruption to the officer sitting in these proceedings is an offence punishable under Section 228 of the Indian Penal Code, 1860 (45 of 1860).

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Government of India / Ministry of Finance / Department of Revenue
Office of the Commissioner of Central Goods & Service Tax
Crescens Building, M.G. Road, Shillong – 793001

C.No. IV (16)04/AE/CGST/SH/2020/1990 Dated: 15.06.2020

SUMMONS

(Under Section 70 of the Central Goods & Services Tax Act, 2017)

To,
M/s Hills Cement Company Limited
Village-Mynkree, 116 km Stone (NH 44)
Sub Div-khliehriat, Dist-East Jaintia Hills, Meghalaya – 793200

Whereas a case against M/s HILLS CEMENT COMPANY LIMITED (GSTIN-17AABCH4787P1ZU), having Principal Place of Business at Village-Mynkree, 116 km Stone (NH 44), Sub Div-Khliehriat, Dist-East Jaintia Hills, Meghalaya – 793 200 about evasion of GST is being enquired by me under the provisions of the Central Goods & Services Tax Act, 2017.

And whereas I have reasons to believe that you are in possession of facts or/and documents and records, which are material to the above enquiry.

You are hereby summoned under Section 70 of the Central Goods & Services Tax Act, 2017, read with the CBEC's Circular No. 3/3/2017 - GST dated 05.07.2017; to submit soft copies of the documents as per schedule through e-mail at hqrs.ae-shg@gov.in by 29th June, 2020 and to appear before me in person or through an authorized representative on the 6th July, 2020 at 13:00 hrs. in this office situated at 2nd floor, Crescens Building, M.G. Road, Shillong, to give evidence truthfully on such matters concerning the enquiry/investigation as you may be asked, and to produce the documents and records mentioned in the Schedule for examination.

SCHEDULE

(i) Details of payment made as royalty on coal (year-wise and month-wise)
(ii) Details of Service Tax paid on Royalty on coal (year-wise and month-wise). If no Service Tax payment made, reasons thereof with supporting documents to be submitted.
(iii) Details of GST paid on Royalty on coal (year-wise and month-wise). If no GST payment made, reasons thereof with supporting documents to be submitted.
(iv) Details of Cess paid on coal (year-wise and month-wise). If no Cess payment made, reasons thereof with supporting documents to be submitted.
(v) The amount of clinker produced (in metric tonnes) and coal procured (in metric tonnes) during the Financial Year 2019-20.
(vi) Reference is also invited to this office letter of even number 707 dated 18.05.2020 issued by the Deputy Commissioner (Hqrs. Anti-Evasion Unit) on the same matter (copy enclosed)

If you fail to obey to this Summons and intentionally omit to attend to give evidence or make statements and/ or to produce the documents and things, you will be liable to be punished under the provisions of Section 174-175 of the I.P.C., 1860.

Given under my hand and seal on this 12th day of June, 2020.

Sd/- (12.06.2020) (Hauzel Daniel)
Superintendent (Hqrs. A/E)

sd/-
TRUE COPY

TAJ

Website: www.tajcement.com
CIN: U26942ML2003PLC007295

Dated: 25.06.2020

To
The Superintendent, Hqrs A/E,
Office of the Commissioner of CGST,
Crescens Building, M G Road,
Shillong – 793001

Dear Sir,

Sub: Request for extension

Ref: YOUR letter - C. No. IV(16)04/AE/CGST/SH/2020 dated 12.06.2020

With reference to the above, We would like to intimate you that our **Corporate office** at "Shivam Complex, **BHARALUMUKH**, Guwahati, Assam" is under **the LOCKED DOWN WARDS** as ordered by the Goverment of Assam on the 23rd of June 2020 for 14 Days. In this context, we request you to grant us extension to do the needful.

THANKNING YOU and OBLIGE.

For,
HILLS CEMENT CO. LTD.

HILLS CEMENT CO. LTD.

Authorized Signatory

DIN-20200670IS0000711E09

भारत सरकार / Govt. of India
वित्त मंत्रालय / Ministry of Finance
राजस्व विभाग / Department of Revenue
केंद्रीय वस्तु एवं सेवा कर आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CENTRAL GOODS & SERVICES TAX
क्रेस्सेन्स बिल्डिंग, महात्मा गांधी रोड, शिलांग - 793 001
CRESCENS BUILDING, M.G. ROAD, SHILLONG - 793 001

NATION TAX MARKET

Hqrs. Anti-Evasion Unit, 2nd Floor, Crescens Building, M.G. Road, Shillong - 793 001
Tel: +91-364-250 3161 E-Mail: hqrs.ae-shg@gov.in

C.No. IV (16)04/AE/CGST/SH/2020/2630 Dated 1 JUL 2020

To,

M/s Hills Cement Company Limited,
e-mail: hr@hccl.in, info@hccl.in,
Village: Mynkree, 116 KM Stone (NH 44),
Sub Div: Khliehriat, East Jaintia Hills,
Meghalaya - 793200

Dear Sirs,

(Sub: The Fifth Interim Report on Resource (Coal) Audit of Cement Industries and Thermal Power Plants in Meghalaya)

Please refer to your letter dated 25.06.2020 on the subject mentioned above wherein you have sought extension of time for submission of the required documents against the Summons issued to you.

Since most of the data has already been prepared or submitted to the Independent Committee on Resource (Coal) Audit of Cement Industries and Thermal Power Plants of Meghalaya, and in view of the 14 days lockdown announced by the Government of Assam, i.e. from 28.06.2020 till 12.07.2020, you are requested to submit the documents called for by 31.07.2020 positively.

Yours sincerely,

30/6/2020

(Hauzel Daniel)
Superintendent (Hqrs. A/E)

Gmail

CA HCCL <ca@hccl.in>

Request for grant of Extension of time limit for submission of documents against Your Letter No. C.No.IV (16)04/AE/CGST/SH/2020/2630 Dated 01.07.2020

1 message

CA MONITA KHEMKA <CA@hccl.in> 27 July 2020 at 16:27
To: hqrsaecest@gmail.com, hqrs.ae-shg@gov.in
Cc: SK Sureka <finance@hccl.in>

Respected Sir,

With reference to the above, we would like to intimate you that due to the Locked Down conditions in the Guwahati city and restrictions as imposed by the Government of Assam and Government of Meghalaya on the inter-district/ inter-state movement in the States ,our Corporate Office at Shivam Complex, Bharalumukh, A.T. Road, Guwahati, Assam-781009 is not able to operate smoothly. Therefore, we pray for extension of time limit for submission of the required Documents due to the causes beyond our control.

Thanking You and Oblige.

Regards,
For,
HILLS CEMENT COMPANY LIMITED
MONITA KHEMKA
+91 97069-91998
Corporate office:- Shivam Complex, Bharalumukh, A.T. Road, Guwahati, Assam-781009

3 attachments

Summon under Sec 70 of CGST Act.pdf
898K

Letter By Dept seeking details of coal.pdf
137K

notice (Fifth Interim Report Coal).pdf
316K

sd/-
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ANNEXURE R16/12 **296**

Minutes of the meeting chaired by the Chief Secretary to the Government of Meghalaya on 29th June 2020 to review quantity of clinker / power produced by the Cement plants and Thermal Power plants, and legal source of coal.

Members present: As per Annexure

The meeting was chaired by Shri, M.S. Rao, IAS, the Chief Secretary to the Government of Meghalaya. The Secretary, Mining & Geology Department briefed that in compliance of Hon'ble National Green Tribunal order dated 17th January, 2020 in OA No. 110 (THC) / 2012. District wise Committees have been formed to facilitate monthly review on the quantity of clinker and/or power produced Cement Plant and Thermal power plants and quantity of coal purchased and legal source of coal. The Chairman requested the Secretary, Mining & Geology Department to submit the statement prepared by the Committees with regard to quantity of clinker and/or power, coal purchased and legal sources for each cement plant and thermal power plants.

Dr. Manjunatha C, IFS, Secretary to the Government of Meghalaya, Mining & Geology Department placed before the Chief Secretary the statements furnished by the respective Committees. He further informed that estimated coal requirement for producing clinker and power has been calculated as per Fifth interim Report prepared by the Hon'ble Katakey Committee. The statement of clinker and / or power produced, coal purchased and estimated requirement of coal are given below: -

Meghalaya Cements Limited

Month	Clinker Produced (MT)	Estimated Coal requirement (15% of weight of clinker produced) in MT (A)	Coal used by cement plant (B)	Differences (A-B) in MT	Alternate fuel used by cement plant (MT)
February	76619	11492.85	6796.480	4696.37	6876
March	64936	9091.04	5699.040	3392	5863
April	52251	7315.14	4516.580	2798.56	4672
May	81122	11357.08	6966.030	4391.05	7298
Total	274928	39256.11	23978.13	15277.98	24709

Captive thermal power plant of Meghalaya Cements Limited

Month	Power produced (MW)	Estimated Coal requirement (MT) (0.850 kg/kwh of power produced) (A)	Coal used in power plant (MT) (B)	Differences (MT) (A-B)
February	6635.490	5640.167	3905.210	1734.957
March	5669.150	4818.778	3356.695	1462.083
April	258.110	219.3935	145.820	73.5735
May	2144.750	1823.038	1379.640	443.3975
Total	14707.5	12501.38	8787.365	3714.01

Star Cement Meghalaya Limited

Month	Clinker produced (MW)	Estimated Coal requirement (14% of weight of clinker produced) in MT (A)	Coal used in cement plant in cement (MT)	Differences (MT) (A-B)	Alternate fuel (MT)
February	163035	22824	13479.88	9345	25761
March	122780	17189	6873.53	10316	21464
April	Nil	Nil	Nil	Nil	Nil
May	77570	10859	4138.53	6721	13223
Total	363385	50872	24490	26382	60448

Star Cement Limited

Month	Clinker produced (MT)	Estimated Coal requirement (14% of weight of clinker produced) in MT (A)	Coal used in cement plant in cement (MT)	Differences (MT) (A-B)	Alternate fuel (MT)
February	64800	9072	5312	3760	12816
March	56507	7910	4767	3143	8184
April	Nil	Nil	Nil	Nil	Nil

May	58445	8182	5643	2539	8063
Total	179752	25164	15722	9442	29063

Meghalaya Power Limited

Month	Power produced (MW)	Estimated Coal requirement (0.70 kg/kwh of power produced) (A)	Coal used in power plant (MT) (B)	Differences (MT) (A-B)
February	5185	3629.50	2669.65	959.85
March	10964	7674.8	6172.12	1502.68
April	Nil	0	Nil	0
May	7350	5145	3871.18	1273.82
Total	23499	16449.3	12712	3736.35

Goldstone Cements Ltd.

Month	Clinker produced (MT)	Coal requirement (18% of weight of clinker produced) in MT (A)	Coal used by cement plant (MT)	Differences (MT) (A-B)	Alternate fuel used by cement plant (MT)
February	41647	7496.46	648	6848.46	20547
March	47726	8590.68	787	7803.68	23263
April	26377	4747.86	414	4333.86	8590

May	5570	1002.6	595	407.6	2294
Total	121320	21837.6	2444	19393.6	54694

Captive thermal power plant of Goldstone Cements Ltd.

Month	Power produced (MW)	Estimated Coal requirement (MT) (0.850 kg / kwh of power produced) (A)	Coal used in power plant (MT) (B)	Differences (MT) (A-B)
February	6301	5355.85	733	4622.85
March	6672	5671.2	743	4928.2
April	2006	1705.1	293	1412.1
May	2746	2334.1	382	1952.1
Total	17725	15066.25	2151	12915.25

Hills cement Limited

Month	Clinker produced (MT)	Estimated Coal requirement (15% of weight of clinker produced) in MT (A)	Coal used by cement plant (MT)	Differences (A-B) In MT	Alternate fuel used by cement plant (MT)
February	34650	5197.5	1039	4158.5	5370

March	31250	4687.5	937	3750.5	4843
April	12510	1876.5	375	1501.5	1939
May	31550	4732.5	946	3786.5	4890
Total	109960	16494	3297	13197	17042

Green Valleys Industries Ltd.

Month	Clinker produced (MT)	Coal requirement (15% of weight of clinker produced) in MT (A)	Coal used by cement plant (B)	Differences (A-B) In MT	Alternate fuel used by cement plant (MT)
February	41710	6256.5	3780	2476.50	1703
March	46156	6923.4	4187	2736.4	1885
April	0	0		0	
May	33760	5064	3223	1841	1372
Total	121626	18243.9	11190	7053.9	4960

Dalmia Bharat Cement Limited

Month	Clinker produced (MT)	Estimated Coal requirement (15% of weight of	Coal used by cement plant (B)	Differences (A-B) In MT	Alternate fuel used by cement

		clinker produced) in MT (A)			plant (MT)
February	115067	17260.05	8872	8388.05	17275
March	80903	12135.45	5890	6245.45	13992
April	57406	8610.9	4357	4253.9	7230
May	17714	2657.1	1975	682.1	1371
Total	271090	40663.5	21094	19569.5	39868

Captive power plant of Dalmia Bharat Cement Limited

Month	Power produced (MW)	Estimated Coal requirement (0.850 kg/kwh of power produced) (A)	Coal used in power plant (MT) (B)	Differences (MT) (A-B)
February	10648	9050.8	2456	6594.8
March	7921	6732.85	1930	4802.85
April	5323	4524.55	1350	3174.55
May	1799	1529.15	458	1071.15
Total	25691	21837.35	6194	15643.35

Amrit Cements Ltd.

Month	Clinker produced (MW)	Estimated Coal requirement (15% of	Coal used by cement plant (B)	Differences (A-B) In MT	Alternate fuel used by cement

		weight of clinker produced) in (MT) (A)			plant (MT)
February	42244	6336.6	3413	2923.6	3091
March	36143	5421.45	2919	2502.45	2636
April	0	0	0	0	0
May	28177	4226.55	2276	1950.55	1980
Total	106564	15984.6	8608	7376.6	7707

Captive power plant of Amrit Cements Ltd.

Month	Power produced (MW)	Estimated Coal requirement (MT) (0.850 kg/kwh of power produced) (A)	Coal used in power plant (MT) (B)	Differences In MT (A-B)
February	4925	4186.25	2103	2083.25
March	4157	3533.45	1778	1755.45
April	0	0	0	0
May	2276	1934.6	1272	662.6
Total	11358	9654.3	5153	4501.3

After scrutiny and examination of the statement, the following decisions were taken:-

a) It was noticed that most of the Cement plants were functioning during COVID-19 lockdown period from 21st March 2020 to 1st May, 2020

whereas the permission to operate was granted only on 1st May, 2020. Therefore, the Chief Secretary directed the concerned Cement plants to submit explanation for functioning during COVID 19 lockdown period to DMR within a period of one week from date of receipt of the minutes.

b) It was noticed that statements in respect of JUD Cements Ltd., Virgo Cement plant, captive power plants of Shyam Century Ferrous Ltd., Maithan Alloys, Shri. Shakambari Ferro Alloy Pvt. Ltd and CMJ Breweris Pvt. Ltd. have not been placed. The Chief Secretary directed the respective Committees and companies to submit required information to the Mining & Geology Department within one week from the date of receipt of the minutes of the meeting.

c) It was noticed that the documents to prove legal sources of coal have not been furnished by the respective cement plants and captive thermal plants. The Chief Secretary issued directions to all cement plants and thermal power plants to furnish documentary proof such as permits, transport challans, royalty payment proof etc. for the coal used/purchased to the Committee within one week from the date receipt of the minutes.

d) It was noticed that many cement plants have used alternate fuel in place of coal. The Chief Secretary directed the cement plants and thermal power plants to submit nature of alternate fuel used, permission granted, and proof of payment of royalty to Committee.

e) Since the Hon'ble NGT has directed Chief Secretary to undertake monthly review before 10th of every month, the Chief Secretary issued direction to all cement plants and captive thermal plants to be ready with information as per prescribed format and necessary documents such as production register dispatch register, photo copy of Transport challan, permits granted by Government, royalty payment proof etc. on 5th or 6th day of each month for verification of clinker and power produced for preceding month. The District wise committees shall conduct inspection of cement plants and captive thermal power plants on 5th or 6th day of each month depending on Government holidays and submit statement and relevant documents on 8th day of each month to the Mining and Geology Department.

f) The Secretary, Mining & Geology Department informed that as per the sub-section (1A) of Section 4 of MMDR Act, 1957, *no person shall transport or store or cause to be transported or stored any mineral otherwise than in accordance with the provisions of this Act and the rules made thereunder.* He further informed that as per Section 21(4), *whenever any person raises, transports or causes to be raised or transported, without any lawful authority, any mineral from any land, and, for that purpose, uses any tool, equipment, vehicle or any other thing, such mineral tool, equipment, vehicle or any other thing shall be liable to be seized by authorized officer*.

g) In order to plug leakage of revenue to the Government, the Chief Secretary desired that a Task Force under the Finance Department with representative from DMR, Forest, Taxation, District Administration and

Industries Department may be set up to conduct inspections and verification of records of the Cement plants and captive Thermal Power Plants and any mineral based industries in order to prevent concealment and under reporting of mineral consumption and control illegal transportation/consumption of minerals in the State.

The meeting ended with vote of thanks from the Chair.

Sd/-
(M.S. Rao, IAS)
Chief Secretary
Government of Meghalaya

Memo No. 44/2020/37-A Dated Shillong the 6th July, 2020

1. P.S to the Chief Minister of Meghalaya for kind information of the Hon'ble Chief Minister.
2. P.S to the Chief Secretary to the Government of Meghalaya for kind information of the Chief Secretary.
3. P.S to the Commissioner &, Secretary to the Govt. of Meghalaya Finance Department for kind information of the Commissioner & Secretary.
4. The Secretary to the Government of Meghalaya, Mining and Geology Department for kind information.
5. The Director of Mineral Resources, Meghalaya, Shillong for kind information and necessary action.

6. The Mining Engineer, Directorate of Mineral resources Meghalaya Shillong for necessary action.
7. The Divisional Mining Officer. Jowai/Williamnagar for necessary action
8. The Mining Officer, Directorate of Mineral resources Meghalaya Shillong for necessary action.
9 All the Cement Plants/Captive Thermal Power Plants in the State for information and necessary compliances.

By order etc.

Sd/-

(Dr. Manjunatha C, IFS)

Secretary to the Govt. of Meghalaya

Mining and Geology Department

Members present during the meeting chaired by the Chief Secretary of Meghalaya to undertake monthly review on the quantity of clinker and / or power produced by each Cement Manufacturing Plants and Thermal Power Plants and quantity of coal purchased by each plant from legal sources, held on the 29th June, 2020 at the Office Chamber of the Chief Secretary at 4:30 PM.

Sl. No.	Name & Designation	Signature
(1)	(2)	(3)
1.	Shri, M.S. Rao, IAS Chief Secretary	Sd/-
2.	Dr. Manjunatha C, Secretary, Mining & Geology	Sd/-
3.	Illegible	Sd/-
4.	Illegible	Sd/-
5.	Illegible	Sd/-
6.	Illegible	Sd/-
7.	Illegible	Sd/-
8.	Illegible	Sd/-
9.		
10.		

sd/-
TRUE COPY

Minutes of the meeting chaired by the Chief Secretary to the Government of Meghalaya on 11th August 2020 for monthly review of the quantity of clinker and / or power produced by the Cement Manufacturing plants and Thermal power plants and to verify the legal source of coal purchased.

Members present: As per Annexure

The meeting was chaired by Shri M.S. Rao, IAS, the Chief Secretary to the Government of Meghalaya. The chairman requested the Secretary, Mining and Geology Department to initiate discussion as per the agenda.

Agenda 1: Action taken on minutes of the meeting held on 29th June 2020.

a) Explanation by cement plants for operating during COVID -19 lockdown period:

i. The Secretary informed that the Cement Plants have submitted letter written by the Deputy Commissioner East Jaintia Hills District mentioning that district administration has granted permission to the cement plant to function only upto 25% capacity.

ii. It was informed that the State Government had permitted cement plants to operate at 50% capacity only on 1st May, 2020.

iii. The Chief Secretary informed that as per Guidelines issued by Ministry of Home Affairs, Government of India on 24.03.2020 all industrial establishments shall be shut down

except for production units which requires continuous process after obtaining required permission from the State Government.

iv. The Chief Secretary further informed that the Deputy Commissioner, East Jaintia Hills has granted permission to cement plants to function upto 25% capacity without obtaining permission from State Government. Therefore the said permission is without any lawful authority. Hence, the figures of consumption of coal during this period is not accepted.

b) Monthly production details by cement plants and thermal power plants who failed to submit the data in the last meeting: -

JUD Cements:

i. Shri M. Syrty, Divisional Mining Officer and Chairman of District level committee for East Jaintia Hills District places the Statement of monthly production of clinker and coal used, as under: -

Name of Cement Plant: M/s JUD Cement Ltd.

Month	Clinker Produced (MT)	Estimated Coal requirement (15% of weight of clinker	Coal used by cement plant (B)	Differences (A-B) in MT	Alternate fuel used in any MT

		produced) in MT (A)			
February	5632.44	844.80	910	65.20	0
March	0		0		0
April	0		0		0
May	0		0		0
June	1052	157.80	168	-10.20	0
July	120	18	19.20	-1.20	0

ii. He further informed that the said Cement plant has not submitted the E-way bill Transport Challan and tax invoices to prove legal sources of coal used.

iii. The Chief Secretary directed the JUD Cements Ltd. To submit Transport challan issued by competent authority. E-way bills and tax invoice within one week from the date of receipt of the minutes of the meeting to the Committee for coal used by the plant during the period of February 2020 to July 2020.

Virgo Cements Ltd.:

iv. Shri RA Thabah, Divisional Mining Officer and Chairman of District level committee of North Garo Hills District placed the report which stated that Virgo Cement has not produced clinker from the period of February to July 2020 and cement plant has also intimated that they do not have thermal power plant.

RNB Cements Pvt. Ltd., Maithan Alloys and Shyam Century Ferrous Ltd.

v. Shri YoomikiKyndiah, Mining Officer and Chairman of District level committee of Ri-Bhoi Hills District submitted report stating that RNB Cements Pvt. Ltd. is not operational and under the custody of National Company Law Tribunal.

vi. He submitted letters stating that Maithan Alloys and Shyam Century Ferrous Ltd. are not operating captive thermal power plant since November 2018 due to shortage of coal and power required to run the plant is sourced from Meghalaya Power Distribution Corporation. Electricity bill for the month of June, 2020 in respect of Shyam Century Ferrous Ltd. and for the months of May and June 2020 in respect of Maithan Alloys was noted.

vii. He also submitted letter from CMJ Breweries Pvt. Ltd. stating that said plant has discontinued operation since March, 2019.

viii. The Chief Secretary directed both Maithan Alloys and Shyam Century Ferrous Ltd. to furnish electricity bill for remaining months within one week from the date of receipt of minutes of meeting to the Committee for verification.

Shri Shakambari Ferro Alloys Pvt. Ltd.

ix. Shri P. ChMarak, Mining engineer and Chairman of District level committee of West Khais hills placed the statement of power generation and coal consumption as given under:

Month	Power producer (MWH)	Estimated Coal requirement (MT)	Coal used in power plant (B)	Differences (A-B) in MT
Feb, 2020	4150.335	3527.784	2936	591.784
Mar, 2020	4054.201	3446.071	2868.05	578.021
Apr, 2020	Nil	0	0	0
May, 2020	2084.940	1772.199	1468.850	303.349
June, 2020	3133.026	2663.072	2208.5	454.572
July, 2020	1127.412	958.30	794.2	164.2

x. Shri Shakambari Ferro Alloy Pvt. Ltd. has submitted to the Committee the statement of coal procured, which is given below:

Period	Opening	Purchase (MT)	Consumption (MT)	Closing Stock
April 2017 to March 2018	52,292.433	55,908.000	34,180.856	74,019.577
April 2018 to March 2019	74,019.577	8,093.300	30,686.370	51,426.507
April 2019 to March 2020	51,426.507	1,467.000	33,707.850	19,185.657
April 2020 to June 2020	19,185.657		3,677.350	15,508.307

xi. He informed that as per verification conducted by Committee, the Shri Shakambari Ferro Alloy Pvt. Ltd. has used coal which was purchased during the period of April 2017 to march 2020. He further

stated that the Committee has verified only about 1400 transport challans for old stocks of coal.

xii. The Chief directed the Committee to verify the legal source of the coal for the existing stock as on January 2020 which was subsequently utilized by the Plant and submit the report within one week.

c) Submission of documents to prove legal source of coal utilized by Cement plants and Thermal power plants during the period Feb to May 2020.

i. Shri M. Syrty, Divisional Mining Officer and Chairman of District level committee East Jaintia Hills District informed that only M/s Meghalaya Cements Ltd. has furnished transport challans, E-way bills and tax invoices and remaining the cement plants / captive thermal power plants have submitted only invoice for the coal procured by respective plants.

ii. The Chief Secretary directed all the Cement Plant and Thermal Power Plants to submit Transport Challan issued by competent authority in the Mining and Geology Department, E-way bill and tax invoice for the coal utilized from Feb to July 2020 to the Committee within one week from the date of receipt of the minutes failing which necessary action under sub-section (1) of Section 21 and Sub-section (5) of the section 21 of the Mines and Mineral (Development & Regulation) Act, 1957 shall be initiated against the defaulting Cement Plants / Captive Thermal Power Plants and as per direction of Hon'ble National Green Tribunal the Royalty, MEPRF,

GST and other statutory levy shall be realized for the coal utilized by respective Cement Plant / Captive Thermal Power Plants.

d) Use of alternate fuel

i. It was noticed that many Cement plants and Thermal power plants have shown utilization of alternate fuel such as State / Muslate in place of coal. The Hon'ble National Green Tribunal vide order dated 17.01.2020 in OA No. 110(THC)/2012 held that it is neither technically feasible nor legally permissible for these plants to replace more than two-third of their coal requirement by non-fuel mineral such as slate.

ii. Therefore, it was decided that claim of Cement plant / thermal power plant that about two-third of their coal requirement have been met by non-fuel mineral such as slate is not acceptable for verification of clinker / power produced.

iii. Therefore, it was decided that claim of cement plant / thermal power plant that about two-third of their coal requirement have been met by non-fuel mineral such as slate is not acceptable for verification of clinker / power produced.

g) Task Force for inspection of mineral based industries

The Chief Secretary, asked the Secretary Mining and Geology Department to follow up with Finance Department to expedite creation of Task Force for inspection of mineral based industries.

Agenda 2: Verfication of clinker / power produced by Cement Plants / Thermal power plants for the months of June and July 2020.

i. Shri M. Syrty Divisional Mining Officer, Jowai and Chairman of District level committee east Jaintia Hills District informed that verification of records and statement of 5 cement plants / thermal power plants has been completed and remaining plants is under process. The statement of clinker / power produced and source of coal is given under –

M/s Star Cement Ltd.

Month	Clinker Produced in MT	Estimated Coal requirement (% of weight of clinker produced) in MT (A)	Coal used by cement plant (B) in MT	Differences (A-B)	Alternate fuel used in any MT
June	55020	7702	7208.49	494.49	4538.04
July	0	0	0	0	0

M/s Star Cement Meghalaya Ltd.

Month	Clinker Produced in MT	Estimated Coal requirement (% of	Coal used by cement plant (B) in MT	Differences (A-B)	Alternate fuel used in any MT

		weight of clinker produced) in MT (A)			
June 2020	113460	15884.40	11025.737	4858.663	Muslate 14995.216 Petcoke - 2655
July 2020	139510	19531.40	16366	3165.40	Petcoke – 585.20

M/s Meghalaya Power Ltd.

Month	Power Produced in MW	Estimated Coal requirement (0.70 kg / kwh of power produced) in MT (A)	Coal used by power plant (B) in MT	Differences (A-B) in MT
June 2020	10773	7541.10	5961.22	1579.88
July 2020	10325	7227.50	5792.94	1434.56

M/s Meghalaya Cement Ltd.

a. Cement Manufacturing Unit

Month	Clinker Produced in MT	Estimated Coal requirement (% of weight of clinker produced) in in MT (A)	Coal used by cement plant (B) in in MT	Difference (A-B)	Alternate fuel used in any MT
June	Information not submitted				
July	71577	10736.55	6636.260	4100.29	6418

b. Thermal Power Plant

Month	Power Produced in MW	Estimated Coal requirement (0.85 kg/ kwh of power produced) in MT (A)	Coal used by power plant (B) in MT	Difference (A-B) in MT
June	0.00	0.00	0.00	0.00
July	0.00	0.00	0.00	0.00

ii. He informed that only M/s Meghalaya Cements Ltd. has furnished transport challan, E-way bills and invoices for verifying legal source of coal and remaining the cement plants / thermal plants have submitted only invoice for the coal procured by respective plants.

iii The Chief Secretary directed all the Cement plants and thermal power plants to submit transport challans issued by competent authority in Mining

and Geology Department, E-way bills and tax invoice within one week from the date of receipt of the minutes of the meeting to prove legal source of the coal used for the period of February 2020 to July 2020.

iv. The Chief Secretary informed that as per the Hon'ble National Green Tribunal vide order dated 17.01.2020 in OA No. 110(THC)/2012 the claim of cement plants / thermal power plants that about two-third of their coal requirement have been met by non-fuel mineral such as Slate is technically not feasible and hence not acceptable for verification of clinker / power produced.

v. The Chief Secretary directed the Divisional Mining Officer, Jowai to complete verification of records of remaining plants and submit in the next meeting.

vi. The Chief Secretary directed the Secretary, Mining and Geology to constitute a committee for monthly review of clinker/power produced by cement plants and thermal power plants with members from the Law Department, Commerce and Industries Department, DMR and Chairman of all the District Level Committees.

The meeting ended with vote of thanks from the Chair.

Sd/-

(M.S. Rao, IAS)

Government of Meghalaya

Memo No. 44/2020/89-A Dated Shillong the 31st August 2020

Copy forwarded to:-

1. P.S to the Chief Secretary to the Government of Meghalaya for kind information of the Chief Secretary.
2. P.S to the Commissioner & Secretary to the Govt. of Meghalaya Finance Department for kind information of the Commissioner & Secretary.
3. The Director of Mineral Resources, Meghalaya, Shillong for kind information and necessary action.
4. The Mining Engineer, Directorate of Mineral resources Meghalaya Shillong for necessary action.
5. The Divisional Mining Officer, Jowai / Willliamnagar for necessary action.
6. The Mining Officer, Directorate of Mineral Resources Meghalaya Shillong for necessary action.
7. All the Cement Plants / Captive Thermal Power Plants in the state for information and necessary compliances.

By order etc.

Sd/-

(Dr. Manjunatha C, IFS)

Secretary to the Govt. of Meghalaya

Mining and Geology Department

sd/-

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ANNEXURE R16/14

GOVERNMENT OF MEGHALAYA
OFFICE OF THE DIVISIONAL MINING OFFICER
WEST JAINTIA HILLS, JOWAI

No. DMO-J/R/77/2020/323 Dated Jowai, the 10th September 2020

To,

1. Meghalaya Cement Limited. Thangskai.
2. Star Cement Meghalaya Limi1ed, Lumshnong.
3. Star Cement Limited, Lumshnong.
4. Meghalaya Power Limited, Lumshnong.
5. Goldstone Cement Limited, Musiang Lamare
6. Hills Cement Co. Limited, Mynkree.
7. Green Valliey Industries Limited, Nongsning.
8. Dalmia Cement (Bharat) Limited, Thangskai.
9. Amrit Cement Limited, Umlaper.

Subject: Statement Showing Coal and Alternative Fuel purchased.

Sir,

With reference to the subject mentioned above, you are hereby requested to submit the details of Coal and Alternative Fuel purchased as per format enclosed herewith in addition to the format issued by the Secretary to the Government of Meghalaya Mining & Geology and Committee earlier. The statement for the month of August 2020 has not been received by the

Committee till date, hence kindly submit the same at the earliest for verification.

Enclo: As above.

Sd/
(Shri. M. Syrty)
Divisional Mining Officer,
Directorate of Mineral Resources.
Meghalaya::::::Jowai.

No. DMO-J/R/77/2020/323(A) Dated Jowai, the 10th September 2020

Copy to:

1. The Secretary to the Government of Meghalaya Mining & Geology for favour of kind information and necessary action.
2. The Director of Mineral Resources, Meghalaya Shillong for favour of kind information and necessary action.

Sd/
Divisional Mining Officer.
Directorate of Mineral Resources,
Meghalaya::::::Jowai.

Annexure-1

Coal purchase statement (month wise)

Sl. No.	Invoice No. & Date	Quantity (IN MT)	Rate	Amount (in Rs.)	Consignor & Address	Consignee & Address
Total						

Note: Supporting documents to be enclosed

1. Tax Invoice, 2. E-way bill and 3. Mineral transport challan from competent authority

Signature

Full Name of Authorized Signatory

Statement of alternative fuel purchase (Month wise)

Sl. No.	Name of alternative fuel	Invoice No. & Date	Quantity (IN MT)	Rate	Amount (in Rs.)	Consignor & Address	Consignee & Address
Total							

Note: Supporting documents to be enclosed

1. Tax Invoice, 2. E-way bill and 3. Mineral transport challan from competent authority

Signature

Full Name of Authorized Signatory

sd/-
TRUE COPY

GOVERNMENT OF MEGHALAYA
OFFICE OF THE DIVISIONAL MINING OFFICER
WEST JAINTIA HILLS, JOWAI

No.DMO-J/R/77/2020/323 Dated Jowai, the 10th September 2020

To,

1. Meghalaya Cement Limited, Thangskai.
2. Star Cement Meghalaya Limited, Lumshnong.
3. Star Cement Limited, Lumshnong.
4. Meghalaya Power Limited, Lumshnong.
5. Goldstone Cement Limited, Musiang Lamare
6. Hills Cement Co. Limited, Mynkree.
7. Green Valliey Industries Limited, Nongsning.
8. Dalmia Cement (Bharat) Limited, Thangskai.
9. Amrit Cement Limited, Umlaper.

Subject: Statement Showing Coal and Alternative Fuel purchased.

Sir,

With reference to the subject mentioned above, you are hereby requested to submit the details of Coal and Alternative Fuel purchased as per format enclosed herewith in addition to the format issued by the Secretary to the Government of Meghalaya Mining & Geology and Committee earlier. The statement for the month of August 2020 has not been received by the Committee till date, hence kindly submit the same at the earliest for verification.

Enclo:As above.

(Shri.M.Syrty)
Divisional Mining Officer,
Directorate of Mineral Resources,
Meghalaya::::::Jowai.

No.DMO-J/R/77/2020/323(A) Dated Jowai, the 10th September 2020

Copy to:

1. The Secretary to the Government of Meghalaya Mining & Geology for favour of kind information and necessary action.
2. The Director of Mineral Resources, Meghalaya Shillong for favour of kind information and necessary action.

Divisional Mining Officer,
Directorate of Mineral Resources,
Meghalaya::::::Jowai.

COAL PURCHASE STATEMENT (Month wise)

Annexure-I

Sl No	INVOICE NO & DATE	QUANTITY (IN MT)	RATE	AMOUNT (IN ₹)	CONSIGNOR & ADDRESS	CONSIGNEE & ADDRESS
TOTAL						

NOTE: SUPPORTING DOCUMENTS TO BE ENCLOSED

1. Tax invoice, 2. E-way bill and 3. Mineral transport challan from competent authority

Signature
Full Name of Authorised signatory

STATEMENT OF ALTERNATIVE FUEL PURCHASE (Month wise)

SL NO	NAME OF ALTERNATIVE FUEL	INVOICE NO & DATE	QUANTITY (IN MT)	RATE	AMOUNT (IN ₹)	CONSIGNOR & ADDRESS	CONSIGNEE & ADDRESS
TOTAL							

NOTE: SUPPORTING DOCUMENTS TO BE ENCLOSED

1. Tax invoice, 2. E-way bill and 3. Mineral transport challan from competent authority

Signature
Full Name of Authorised signatory

sd/-
TRUE COPY

ANNEXURE R16/15 **327**

GOVERNMENT OF INDIA, MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
DIRECTORATE GENERAL OF GOODS & SERVICES TAX INTELLIGENCE
Shillong Regional Unit
3rd Floor, Old Arunachal Pradesh Secretariat Building, Shillong – 793001
Telephone No. 0364-2505610
E-mail: illegible

BY E-MAIL / SPEED POST
DIN:202009DEE30000201436

F. No. DGGI/SRU/MISC/INV/01/2021-22/308

Dated: 18.09.2020

To,
GSTIN:17AABCH4787P1ZU
M/s Hills Cement Co. Ltd.
NH 44, 116 Km Stone Mynkree, East Jaintia Hills 793200
Email: ca@hccl.in

Subject: Initiation of investigation in respect of M/s Hills Cement Limited-regarding

Madam/Sir,

With reference to the above captioned subject, in light of findings of the Independent Committee constituted vide Order dated 31.08.2018 in O.A. No.

110(THC)/2012, O.A. No. 73/2014, O.A. No. 13/2014 and O.A. No. 287/2017 by Hon'ble National Green Tribunal, it appears that demand has been raised against you for payment of Royalty, GST/VAT, contribution to MEPRF and other statutory tax and/levy.

In this context, it is requested to provide details of such payments or otherwise made to State Government of Meghalaya in the annexure attached along with details of GST paid by you, if any, on afore-mentioned payments for the period 2016-17 to 2020-21 (till August, 2020).

Further, you are hereby requested to declare payments that have been made for Mining License/ Lease, Reconnaissance Permit, Prospecting Licence, Quarry Permit, Dead Rent or any other payment made to State Government of Meghalaya during the period F.Y. 2016-17 to 2020-21 (till August, 2020) *for any mineral / fuel* in in the said annexure, along with details or GST paid by you on these payments, if any.

It is requested that the information may be provided within 7 (seven) days of receipt of this letter. In the interest of furtherance of investigation initiated, non-submission of information within prescribed time frame may call for issuance of summons under Section 70 of CGST Act, 2017.

This issues with the approval of the Deputy Director, Directorate General of GST Intelligence, Shillong Regional Unit.

Yours faithfully,

Enclo: As above

(D. Bhattacharjee), Senior Intelligence Officer

Annexure-I

S. No.	F.Y	Mineral / Fuel	Date of Payment	Payment made / payable in respect of or on account of Royalty / DMF / MEPRF / NMET / Cess / MMMRF / Mining License / Lease, Reconnaissance permit, Prospecting Licence, Quarry Permit, Dead Rent or Any other payment (please specify)	Challan No. vide which payment made	Amount paid (Rs.)	Quantity of mineral / fuel for which payment made	Amount of Service Tax paid on such amount paid to State Govt. if any	Amount of GST paid on such amount paid to State Govt. if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

sd/-
TRUE COPY

भारतसरकार
वित्तमंत्रालयराजस्वविभाग ,
वस्तुएवंसेवाकरआसूचनामहानिदेशालय
शिलांगक्षेत्रीयइकाई
तीसरीमंजिल, पुरानाअरुणाचलप्रदेशसचिवालय,
शिलांग -793001
टेलीफोननंबर 0364-2505610
ई-मेल:Dggi.Shillong@icegate.gov.in

GOVERNMENT OF INDIA,
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE
DIRECTORATE GENERAL OF GOODS & SERVICES TAX INTELLIGENCE
Shillong Regional Unit
3rd Floor, Old Arunachal Pradesh Secretariat Building, Shillong-793001
Telephone No. 0364-2505610
E-mail: Dggi.Shillong@icegate.gov.in

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BY E-MAIL/SPEED POST
DIN: 202009DEE300002Q1436

F.No. DGGI/SRU/MISC/INV/01/2021-22 /308

Dated: 18.09.2020

To,

GSTIN:17AABCH4787P1ZU
M/s Hills Cement Co. Ltd
NH 44, 116 Km Stone
Mynkree, East Jaintia Hills
793200
Email: ca@hccl.in

Subject: - Initiation of investigation in respect of M/s Hills Cement Limited- regarding

Madam/ Sir,

With reference to the above captioned subject, in light of findings of the Independent Committee constituted vide Order dated 31.08.2018 in O.A. No. 110(THC)/2012, O.A. No. 73/2014, O.A. No. 13/2014 and O.A. No. 287/2017 by Hon'ble National Green Tribunal, it appears that demand has been raised against you for payment of Royalty, GST/VAT, contribution to MEPRF and other statutory tax and/levy.

In this context, it is requested to provide details of such payments or otherwise made to State Government of Meghalaya in the annexure attached along with details of GST paid by you, if any, on afore-mentioned payments for the period 2016-17 to 2020-21 (till August, 2020).

Further, you are hereby requested to declare payments that have been made for Mining License/ Lease, Reconnaissance Permit, Prospecting Licence, Quarry Permit, Dead Rent or any other payment made to State Government of Meghalaya during the period F.Y. 2016-17 to 2020-21 (till August, 2020) *for any mineral/ fuel* in the said annexure, along with details of GST paid by you on these payments, if any.

It is requested that the information may be provided within 7 (seven) days of receipt of this letter. In the interest of furtherance of investigation initiated, non-submission of information within prescribed time frame may call for issuance of summons under Section 70 of CGST Act, 2017.

This issues with the approval of the Deputy Director, Directorate General of GST Intelligence, Shillong Regional Unit.

Yours faithfully,

Enclo: As above

D. Bhattacharjee 18/09/2020

(D. Bhattacharjee)
Senior Intelligence Officer

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Annexure-I

Sl. No.	F.Y.	Mineral/ Fuel	Date of Payment	Payment made/payable in respect of or on account of Royalty/ DMF/ MEPRF/ NMET/ Cess/ MMMRF/ Mining License/ Lease, Reconnaissance Permit, Prospecting Licence, Quarry Permit, Dead Rent or Any other payment (please specify)	Challan no. vide which payment made	Amount paid (Rs)	Quantity of mineral/fuel for which payment made	Amount of Service Tax paid on such amount paid to State Govt, if any	Amount of GST paid on such amount paid to State Govt, if any
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Scanned with CamScanner

ANNEXURE R16/16 (Colly) **332**

Government of India
Ministry of Finance
Department of Revenue
Directorate General of Goods &
Services Tax Intelligence
Shillong Regional Unit
3rd Floor, Old Arunachal Pradesh Secretariat
Shillong 793001
Telephone No.0364-2505610
E-mail Dggi_shillong@icegate.gov.in

F No. DGGSTI/SRU/INV/HILLS/01/2019/85 Dated 26.06.2020

DIN 202006DEE300003HD21A

DEMAND CUM SHOW CAUSE NOTICE NO.03/2020-21-ST

1.1 M/s Hills Cement Company Ltd. Village Mynkree, 116 KM Stone, N H 44 P O Lumshnong, District East Jaintia, Meghalaya – 793210 having Service Tax Registration no. AABCH4787PST001 and GSTN 17AABCH4787P1ZU (hereinafter also referred as the Noticee) are engaged in the manufacture of cement and cement clinker under Chapter 25 of the Central Excise Tariff Act, 1985 and are procuring limestone from mines taken under lease by them from the State Government of Meghalaya. Intelligence gathered indicated that the Noticee has been evading service tax under Reverse Charge Mechanism arising upon assignment of right to use natural resources for any payment in lieu or permission or license granted by the Government or a local authority in terms of Section 109(1) or Finance Act, 2015 (20 of 2015) read with Notification Nos. 6/2016-Service Tax dated 18.02.2016 as amended, with effect from 01.04.2016 to 30.06.2017 vide Section 109(1) of Finance Act, 2015 (20 of 2015) read with circular no 192/02/2016-Service Tax dated 13.04.2016.

1.2 Based on the above-mentioned intelligence, an investigation was initiated by the officers of Directorate General of Goods & Services tax Intelligence (DGGI), Shillong Regional Unit under Rule 5 (A) of Service Tax Rules 1994 read with section 174 of the CGST Act, 2017 by way of issuance of a letter to the Noticee vide F.No. DGGI/SHR/INV/Hills/01201970 dated 18.06.2019 for submission of documents/records (**RUD-I**).

1.3 In course of investigation, records & documents pertaining to payments made under Reverse Charge Mechanism against services received from the Government or Local Authority for extraction of limestone were scrutinized and it was revealed that the Noticee was evading payment of Service Tax required to be paid under Reverse Charge Mechanism in terms of section 68(2) of the Finance Act, 1994 (herein after referred to as "the Act") on the payment made to the Government towards Royalty, District Mineral Foundation (DMF), Mineral Cess, National Mineral Exploration Trust (NMET) in respect of procurement of limestone from mines taken under mining lease from the State Government of Meghalaya.

2.1 The Noticee submitted the daily production report of mines (Mynkre Lime Stone Mines) from 01.04.2016 till 18.06.2019 vide letter dated 18.06.2019 (**RUD-II**). Further, in reply to this office letter dated 18.06.2019, they submitted the following document vide their letter HCCL/T/2019-2020/024 dated 01.07.2019 (**RUD-III**)

1) A letter dated 11.07.2016 received from Indian Bureau of Mines, Guwahati
2) Details of Limestone extracted from their mines from the period from 01.04.2016 to 30.06.2019 - As per their submission in Annexure A.
3) Lease rent agreement/ contract between Hills Cement Co. Ltd. & Government of Meghalaya in respect of mining/extraction/use of limestone valid upto 8th December 2030.
4) MOU between Hills Cement Company Ltd. & Government of Meghalaya – same as point no (illegible) above.
5) Details of Royalty paid to the Government of Meghalaya for the period 01.04.2016 to 30.06.2019 - As per the submissions in Annexure B.
6) Balance Sheet for the financial year 2016-17 and 2017-18.
7) Details of Service Tax paid under Reverse Charge Mechanism for the period from 01.04.2016 to 30.06.2017. As per their submission in Annexure C and copy of ST-3 Return 2016-17 & 2017-18.
8) They submitted that

    i) They have made payment of Rs 3,26,000/- as royalty on limestone for their mining for the period June 2017 on 22.09.2017, Rs.18,00,000/ for the period July 2017 on

26.10.2018 and Rs. 86,75,997/- on 21.05.2019 out of which Rs.62,05,762/- is for the period 01.04.2016 to 30.06.2019 & Rs. 30,00,000/- on 28.06.2019 which is for the period 01.04.2016 to 30.06.2019 - As per their submission in Annexure-B

ii) They have paid Rs. 90,47,160/- as DMF out of which Rs. 86,05,440/- is for the period 01.04.2016 to 30.06.2019 & Rs. 6,12,522/- as NMEF out of which Rs. 5,73,696/- is for the 01.04.2016 to 30.06.2019 - as per their submission in Annexure-D

2.2 The Noticee, further submitted documents vide their letter HCCL/T/2019/026 dated 12.07.2019 (**RUD-IV**) which is reproduced below:

"We hereby enclose copy or Challan and DRC 03 for voluntary payment under Section 73(5) for GSAT under RCM on royalty and other related cess paid for mining of limestone w.e.f. 01.07.2017 till 31.12.2018 @ 5% and 01.01.2019 to 31.05.2019 @18% on the amount on royalty paid on mining of limestone against rights conferred upon us. Since the amount is being paid voluntarily, we trust that it shall be subject to the relaxation in terms of section 73(5). In order to avail the input tax credit of the said amount, we propose to include the ITC availment of this amount under the GSTR 3B for the month of June 2019 to be filed by us. Interest applicable @18% on the amount of royalty payable is also paid by us and included in our submission as referred above.

We are also aware that a dispute on service tax liability on royalty on mining paid to Government is pending in SLP for decision of Honorable Supreme Court in the matter of Udaipur Chambers of Commerce and Industry v. Union of India - 2018 (10) G.ST.L.J 167(S.C), and the Honorable Supreme Court has stayed that the judgement of the Rajasthan High Court of October 2017 (UDAIPUR CHAMBERS OF COMMERCE AND INDUSTRY Versus UNION OF INDIA - 2018 (8) G. S.T.L 170 (Raj.), wherein the levy was upheld. We understand that issue involved in the case of UDAIPUR CHAMBERS OF COMMERCE AND INDUSTRY Versus UNION OF INDIA - 2018 (8) G.ST.L. 170 (Raj.) which is sub-judice, with regard to service tax shall also affect the determine taxability of royalty on mining for self-use against rights conferred by the Government under GST Law also,

since the reverse charge provisions are nearly identical and the issue involved is the same. Thus, the law regarding taxability of royalty is thus not settled as yet and hence there was no intentional delay in payment of the GST of royalty paid. However, since interest burden is increasing and we understand that ITC is available for payments made under reverse charge, we consider it reasonable to pay the GST and avail ITC voluntarily instead of waiting for the decision of Supreme Court, to avoid burden of interest and other consequences including litigation.

The delay in payment till date was purely unintentional and without any guilty mind and we intend to voluntarily pay to eliminate any litigation or other action against us in this regard. Kindly acknowledge the above bona fide submissions."

2.3 On scrutiny of the above details submitted by the Noticee, it is seen that the said assessee had not paid any Service tax under Reverse Charge Mechanism arising upon assignment of right to use natural resources for any payment, in lieu of any permission or license granted by the Government or a local authority in terms of Notification Nos 6/2016-Service Tax dated 18.02.2016 as amended with effect from 01.04.2016 to 30.06.2017 vide Section 109(1) of Finance Act, 2015 (20 of 2015) read with circular no 192/02/2016 - Service Tax dated 13.04.2016.

3.1 A summon was issued on 20.08.2019 under Section 14 of Central Excise Act, 1944 as made applicable under Section 83 of chapter V of the Finance Act 1994 read with Section 174 of CGST Act, 2017 and Section 70 of CGST Act 2017 (**RUD-V**). In response to the summon, Shri Nihit Agarwalla, Deputy General Manager of M/s Hills Cement Company Ltd Village Mynkree, 116KM Stone. NH-44 Sub Div Khliehriat, District East Jaintia Hills. Meghalaya 793200 appeared on 29.08.2019 and subscribed a written statement (**RUD-VI**) before the Senior Intelligence Officer, DGGI, Shillong Regional Unit and inter alia stated in response to the question put to him as follows -

1. On being asked how many mines does M/s Hills Cement Company Ltd have and how many are functioning, Shri Agarwalla stated that they have one mine over 400 Hectare land in the name of Mynkree Limestone Mines at Village Mynkree NH 44, 116 Km Stone, East Jaintia Hills District, Meghalaya-793200, which is functioning from FY 2011-12.
2. On being asked that how much Royalty, DMF, NMET and Mineral Cess they have paid to the Government or a local

authority for the period April 2016 onwards for extraction of limestone from their mines. Shri Agarwalla submitted the following:

Challan No	Challan Date	Amount in Rs.
11708	22.09.2017	3,26,000.00
11333	26.10.2018	18,00,000.00
3343	21.05.2019	62,05,762.00
5999	28.06.2019	30,00,000.00
7893	02.08.2019	30,00,000.00
CHEQUE 980373	22.08.2019	30,00,000.00
		1,73,31,762.00

Total Challan amount is Rs. 86,75,997/- paid as royalty to the Government of Meghalaya on 21.05.2019, out of which Rs. 62,05,762.00 is relating to April 2016 onwards and rest amount of Rs. 24,70,235.00 prior to 01.04.2016.

3. On being asked whether M/s Hills Cement Company Ltd. were aware that assignment of mining lease against payment of Royalty is a taxable service under Reverse Charge Mechanism from April 2016, Shri Agarwalla in response stated that they were aware of the fact that a dispute on Service Tax liability on Royalty on Mining paid to the Government is pending in SLP for decision of Honourable Supreme Court in the matter of **Udaipur Chamber of Commerce & Industry v. Union of India- 2018 (10) G.S.T.L J 167 (S.C)**, and the Honourable Supreme Court has stayed the judgement of the Rajasthan High Court of October 2017 [**Udaipur Chamber of Commerce & Industry v. Union of India- 2018 (8) G.S.T.L.170 (Raj).**], wherein the levy was upheld They understand that the issue involved in the case of [**Udaipur Chamber of Commerce & Industry v. Union of India- 2018 (8) G.S.T.L.170 (Raj).**] and the matter is pending before the Hon'ble Supreme Court. Thus, the law regarding taxability on Royalty is thus not settled as yet and hence there was no intentional delay on their part for payment. Since Interest burden is increasing and the Judgement of Honourable Supreme Court is pending, to avoid burden of interest and other consequences including any litigation, they are intending to move to the Voluntary dispute resolution scheme called as Sabka

Vishwas (Legacy Dispute Resolution) Scheme 2019.

4. Shri Agrawalla also stated that they were not a party to the above mentioned case as (illegible) above.

5. On being asked whether M/s Hills Cement Company Ltd. Discharged the service tax liability on services from Government or local authority for the period April 2016 to June 2017 and thereafter GST liability on such Services. Shri Agarwalla stated that the Company has not discharged the service tax liability on royalty for the period April 2016 to June 2017 as they are aware of the fact that a dispute on Service Tax liability on Royalty on mining paid to the Government is pending in SLP for decision of Honourable Supreme Court. However, since interest burden is increasing, they have made payment of GST on Royally, from July 2017 to May 2019 vide their letter number HCCL/T/2019-20/026 dated 12.07.2019.

6. Further Shri Agarwalla submitted that Limestone is extracted by blasting from Mines and then loaded in Hywa and sent to Limestone Yard/Limestone Crusher. Month wise quantification from April 2016 to May 2019 is already provided to the department in Annexure-A of their letter Ref No: HCCL/T/2019-20/024 dated 01.07.2019.

7. On being asked whether they have made any payment of interest and penalty for such delayed payment of GST that they have made under Reverse Charge Mechanism (RCM) against payment of Royalty, DMR, Cess, DMF & NMET for the period from July 2017 to June 2019 on 8th July 2019, which is after initiation of investigation by the Directorate of Goods & Services Tax, Intelligence, Shillong Regional Unit, Shri Agarwalla stated that they have made payment of GST under Reverse Charge Mechanism voluntarily under section 73(5) of CGST Act, 2017 along with applicable interest.

8. Further, on being asked to clarify their case for depositing amount under DRC-03 under Section 73(5) of CGST Act, 2017 and why it is not to be deposited under Section 74 of CGST as the matter is suppression of fact because it is only after initiation of DGGI investigation on 18.06.2019, they have made the payment. Shri

Agarwalla submitted that the same has been clarified vide their letter number HCCL/T/2019-20/026 dated 12.07.2019. Further they have agreed to deposit GST liability under RCM in DRC 03 for voluntary payment under section 73(5) of CGST Act, 2017 on 8th July 2019 vide their letter no. HCCL/T/2019-20/026 dated 12.07.2019 after initiation of DGGI, SRU investigation.

9. On being asked - As per Section 9(3) of CGST Act 2017 they were supposed to pay GST under RCM as and when they receive service from the Government or a local authority. Why has it not been paid when liability has arisen? And why can it not be considered as suppression of fact to evade tax under Section 74 of CGST Act 2017. Shri Agarwal stated that as they were aware of the fact that a dispute on Service Tax liability on Royalty on Mining paid to the Government is pending in SLP for decision of the Honourable Supreme Court in the matter.

10. On being asked whether they are willing to pay Service Tax under RCM for receipt of services from government or local authority for mining/extraction/use of limestone for the period 01.04.2016 to 30.06.2017, Shri Agarwalla stated that since the matter is pending before the Hon'ble Supreme Court and the law regarding taxability on Royalty is thus not settled as yet, hence there was no intentional delay on their our part for payment. Since Interest burden is increasing and the Judgement of Honourable Supreme Court is pending, to avoid burden of interest and other consequences including any litigation, they are intending to move to the Voluntary dispute resolution scheme called as Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019.

11. On being asked whether M/s Hills Cement Company Ltd. have paid any amount to Jaintia Autonomous District Council or any other local body for or in relation to extraction of limestone from their mine for the period from 01.04.2016 to 31.03.2019. Shri Agarwalla submitted that they were not aware of the same and they would submit in details at the earliest after enquiry with the concern department.

3.2 The Noticee submitted a letter vide Ref. No. HCCL/T/2019-20/049 dated 22.01.2020 wherein they have stated that they had deposited Rs.10,00,000/- on 28.08.2019 for renewal of no-objection certificate for

prospecting licence at Mynkre Elaka Narpuh and renewal of no-objection certificate for Mining Lease of 4.00 ha at Mynkre Elaka Narpuh for the period 06.01.2009 to 31.03.2020. Further, it is also seen that M/s Hills Cement Company Ltd has deposited CGST of Rs. 90,000/- and SGST of Rs. 90,000/- respectively on 28.08.2019 and shown in the month of August 2019 in GSTR- 3B (**RUD- VIII**).

4.1 The above contentions of the Noticee that no service tax on royalty, DMF & NMET is disputable and hence not payable appear to be devoid of merits for the following reasons -

4.2 The relevant legal provisions governing mining of minerals are as under-

(i) As per Section 9 of Mines and Minerals (Development and Regulation) Act, 1957, the holder of a mining lease, notwithstanding anything contained in the instrument of lease or in any law in force, is supposed to pay royalty in respect of any mineral removed or consumed by him or by his agent, manager, employee, contractor or sub-lessee from the leased area at the rate the time being specified in the second schedule in respect of that material. In light of the aforesaid provision, the mining operations by a mining lease holder are absolutely dependent on payment of royalty and no mining activity by any mining lease holder shall be valid without payment of royalty. Any mining operation not followed by payment of royalty is subject to penalty also under the Act of 1957 and the Rules framed thereunder;

(ii) As per Section 9A of Mines and Minerals (Development and Regulation) Act, 1957, the holder of a mining lease, whether granted before or after the commencement of the Mines and Minerals (Regulation and Development) Amendment Act, 1972, shall notwithstanding anything contained in the instrument of lease or in any other law for the time being in force, pay to the State Government, every year, dead rent at such rate, as may be specified, for the time being, in the Third Schedule, for all the areas included in the instrument of lease:
Provided that where the holder of such mining lease becomes liable, under section 9, to pay royalty for any mineral removed or consumed by him or by his agent, manager, employee, contractor or sub-lessee from the leased area, he shall be liable to pay either such royalty, or the dead rent in respect of that area, whichever is

greater;

(iii) As per Section 9B(6) of Mines and Minerals (Development and Regulation) Act, 1957, as amended, the holder of a mining lease granted before the date of commencement of the Mines and Minerals (Development and Regulation) Amendment Act, 2015, shall, in addition to the royalty, pay to the District Mineral Foundation (DMF) of the district in which the mining operations are carried on, an amount not exceeding the royalty paid in terms of second schedule in such manner and subject to the categorization of the mining leases and amount payable by the various categories of lease holders, as may be prescribed by the Central Government;

(iv) As per Section 9C (4) of Mines and Minerals (Development and Regulation) Act, 1957, as amended, the holder of or a prospecting license-cum-mining lease shall pay to the Trust (NMET), a sum equivalent to two per cent of the royalty paid in terms of the Second Schedule, in such manner as may be prescribed by the Central Government;

(v) Under the Mines and Minerals (Development and Regulation) Act, 957, no mining lease would be granted without adhering to the procedure given under Sections 10 to 12. The prospecting licence and mining leases are further regulated by the Rules framed under Sections 13 and 13A of the Act of 1957. As per the Mineral Concession Rules, 1960 (hereinafter referred to as the "Rules of 1960"), prospecting licence in respect of land in which minerals vest in the Government, can be granted by adhering to the procedure given in Chapter-III and further mining lease can be granted only after adhering to the procedure prescribed under Chapter-IV of the Rules of 1960. At the threshold, applications for granting mining lease are required to be entertained by the State Government in the prescribed format and further on adhering a definite procedure, mining lease is required to be granted and executed between the parties. It appears that the mining lease executed is nothing but a contract to undertake mining operations in the leased mining area.

4.3 Thus, from reading of the above legal provisions, it appears that Royalty DMF and NMET is nothing but a "consideration" towards mining dues for

permitting / assignment of right to explore, extract and undertake mining operations in the specified area on execution of a mining lease. It is a part of the agreement arrived at between the parties to have lease of a mining area to undertake mining operations. The royalty/dead rent, DMF and NMET being "consideration" appears to be the activity of assignment of right to use natural resources deposited in the leased area is a "service" as defined under Section 65-B(44) of the Act of 1994, according to which, any activity carried out by a person for another for consideration is a service. As per the conditions in Part-V of mining lease deed dated 9.12.2010 (M/L Deed No. 51 of 2011) (**RUD-VII**) executed between the Government of Meghalaya and Hills Cement Company Ltd, they are subject to payment of royalty or dead rent / royalty or any other payment. According to Section 2(d) of the Indian Contract Act, 1872, when at the desire of the promisor, the promisee or any other person has done or abstained from doing, or does or abstains from doing, or promises to do or abstain from doing something, such act or abstinence or promise is called a consideration for the promise. In general, "consideration" is the price for a promise and is an essential ingredient for a contract. It is a value received for the promise and a contract without that is not binding on the parties. It is a vital element and benefit i.e. to be settled between the parties and also an essential reason for a party entering into contract for exchange of anything of value by each party.

4.4 Further, by assigning the right to use any natural resource i.e. limestone in the instant case the Government enables the business entity i.e. the Noticee to commercially exploit the mineral deposits in the Government land for furtherance of business for which the Government is paid consideration in the form of Royalty DMF and NMET. It appears that to carry out the commercial activity of the Noticee, the Government has assigned the mineral deposits for undertaking mining operations and in return for such assignment the consideration is being paid which establishes quid-pro-quo between the activity of the Government and consideration being paid by the Noticee. It appears that unlike tax, the main basis of payment of Royalty, DMF and NMET to the Government or Local authority is the benefit arising out of the Government's assignment of right to use natural resources quantifiable during mineral removal or consumption. Thus, it appears that the activity of assignment of right to use any natural resource undertaken by the Government or Local authority for a consideration is clearly a "service", it being immaterial whether such activities are under a statutory or mandatory requirement under the law and irrespective of whether the amount charged for such service is laid down in a statute or not.

4.5 The Noticee have contended that the Royalty paid by them on production of limestone is basically is a consideration towards mineral excavated and is an activity which is not service and is only for the transfer of the title of goods. This argument appears to be bereft of merit as the term "goods" is defined under Section 65B(25) of Finance Act, 1994 by assigning it the same meaning as given under clause(7) of Section 2 of the Sale of Goods Act, 1930, according to which, it is every kind of movable property other than actionable claims and money; and includes stock and shares, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before sale or under contract of sale. The mining lease executed, read with the Acts and Rules governing the mining activity appears to be only for assignment of right on the mineral deposits on the leased area for a specified period and necessitates payment of royalty / dead rent, DMF and NMET for the assignment of right to use any natural resource i.e. mineral deposits and cannot be treated as transfer of title in goods for the purpose of the Act of 1994.

4.6 It appears that there is no transfer of title of immovable property as the lease granted is only to explore, excavate and consume minerals from the leased area for the specified period time. In the instant case, the government of Meghalaya has conferred the mining lease to the Noticee whereby they have been permitted to enter the lease lands and to search for minerals, bore, gig, drill for win work, dress, process, convert, carry away and dispose the extracted minerals from the mine / area specified in the mining lease agreement. In consideration for granting the mining lease, the Noticee are required to pay the dead rent / royalty, DMF and NMET as applicable.

4.7 It appears that the purpose of each levy such as royalty, dead rent, DMF and NMET and their utilization may be different from each other, whereas the total value is paid / payable by the Noticee to the Government of Meghalaya / Local Authorities for obtaining the right to use of natural resources for the purpose of mining operation in the mines belonging to the State Government. Though the payment of DMF and NMET and any other payment flows to the trust which are established by State Government or Local Authority and Central Government respectively, the same is for the service of assignment of right to use of natural resources provided by the Government of Meghalaya to the Noticee for exploration of limestone and production of limestone for which Royalty, DMF and NMET is collected.

4.8 It appears from the above that the consideration for which royalty, DMF and NMET are paid by the Noticee is in lieu of receipt of mining lease for undertaking mining and extraction of mineral. Thus, in the said case the service provider is Government of Meghalaya who has given the mining lease to the Noticee against the consideration paid for the right to use the natural resources and in this case the right is parted by Government of Meghalaya and hence, the Noticee are liable to pay the service tax on the consideration paid as royalty, DMF and NMET as a recipient of taxable service in terms of Section 68(2) read with Rule 2(1)(d) of the Service Tax Rules, 1994.

4.9 During the rendering of statement under summon proceedings the authorised representative of the Noticee has given emphasis on the fact that "*prospecting, removal of over burden/blasting, excavating, transportation of limestone boulders to factory and all such activities are being undertaken or executed by cement manufacturer or through contractors. While executing such mining lease, no service is being rendered by the Govt.*" But against similar activities the Noticee paid the GST to the Government Account on and from 01.07.2017 onwards considering the said activity of the Government as supply of Service.

4.10 Thus, it appears that the activity of assignment of rights to use the natural resources in the mines by Government of Meghalaya to the Noticee for which consideration is payable/paid as Royalty, DMF and NMET appears to squarely fall under the definition of "service" under Section 65B (44) and is neither covered under the Negative List of services nor covered under the exemption Notifications and therefore is a *'Taxable Service'* as per Section 65B (51) of the Finance Act, 1994 for the period covering April 2016 to June 2017.

Taxability:-

5.1 As per Section 65B(44) of the Finance Act, 1994, 'service' means any activity carried out by a person for another for a consideration including the declared services. The definition of 'service' does not include the following activities:-

(i) Any activity that constitutes only a transfer in title of goods or immovable property by way of sale, gift or in any other manner;
(ii) A transfer, delivery or supply of goods which is deemed to be a

sale of goods within the meaning of clause (29A) of Article 366 of the Constitution;

(iii) a transaction only in money or actionable claim;

(iv) A service provided by an employee to an employer in the course of the employment;

(v) Fees payable to a court or a tribunal set up under a law for the time being in force.

5.2 As per Section 65B (51) of the Finance Act, 1994, "taxable service" means any service on which service tax is leviable under Section 66B of the Act. As per Section 66B of the Finance Act, 1994 – "There shall be levied a tax (hereinafter referred to as the service tax) at the rate of fourteen percent on the value of all services, other than those services specified in the negative list, provided or agreed to be provided in the taxable territory by one person to another and collected in such manner as may be prescribed".

5.3 From the above, it appears that any activity which meets the characteristics of a "service" is taxable, unless specified in the Negative list. Further as per Section 93 of the Finance Act, 1994, exemption from payment of service tax in respect of certain specified services is given by way of Notifications. Thus, it appears that an activity which meets the characteristics of a "service" is taxable unless specified in the Negative list or is otherwise exempted by a notification issued under Section 93 of the Finance Act. 1994.

Services provided by Government

5.4 In the negative list regime, all services excluding those specified in the negative list, will be subject to levy of service tax. The services provided by the Government are contained in Clause (a) of Section 66D which specifies that the services provided by government or local authority are non-taxable excepting certain listed services. Till 31.03.2016, services other than 'support services' provided by Government were in the negative list of services and hence outside the scope of levy of service tax. However, with an amendment to Section 66D(a)(iv) of the Finance Act, 1994 with effect from 01.04.2016 vide Section 109(1) of Finance Act, 2015 (20 of 2015) read with Notification Nos. 6/2016- Service Tax dated 18.02.2016, 'any service' provided by Government or a local authority to business entities would attract service tax. The extract of Section 66D(a)(iv) of the Finance Act, 1994 as amended with effect

from 01.04.2016 is as under:

Sec 66D-The Negative list comprises the following services, namely;

(a) Services by Government or a local authority excluding the following services to the extent they are not covered elsewhere-

(i) Services by the Department of Posts by way of speed post, express parcel post, life insurance and agency services provided to a person other than Government;

(ii) Services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;

(iii) Transport of goods or passengers; or

(iv) Any service, other than services covered under clauses (i) to (iii) above, provided to business entities;

5.5 From the above legal provisions, it appears that assignment of right to use of natural resource for consideration paid to the Government towards Royalty, DMF & NMET is a 'service' as per Section 65B (44) of the Finance Act, 1994 and squarely covered under the phrase "any service" used. In the provision of Section 66D(a)(iv) of the Finance Act 1994 and it appears that assignment of right to use of natural resources by the Government of Meghalaya to the Noticee for exploration, extraction and production of limestone in lieu of Royalty, DMF and NMET is not covered under the Negative List of services under Section 66D of the Finance Act, 1994.

5.6 Moreover, CBEC vide Circular 192/02/2016-ST dated 13.04.2016 have specified that Service Tax shall be payable on Royalty and Services provided in lieu of fee charged by Government or a local authority.

Position of exemption under Notification No. 25/2012 dated 20.06.2012

5.7 As per Notification No. 25/2012 dated 20.06.2012 as amended by Notification No. 22/2016 - ST dated 13.04.2016 (Sl. No. 61), services by way of assignment of right to use of natural resources where such right to use was assigned by the government or local authority before 01.04.2016 is exempted from payment of service tax The relevant entry in the said Notification is as follows:

"... Services provided by Government or a local authority by way of assignment of right to use any natural resource where such right to use was assigned by the Government or the local authority before the 1st April, 2016: Provided that the exemption shall apply only to service tax payable on one time charge payable, in full upfront or in

instalments, for assignment of right to use such natural resource…."

5.8 From the above, it appears that the exemption has been given to services in respect of assignment of right to use natural resources which were granted by the Government/Local Authority before 01.04.2016. However, the exemption is limited to one-time charges (whether paid in full or in instalments) for assignment of right to use such natural resource. In other words, the periodic charges/payments made by the business entities to the Government or a local authority have been kept out of the exemption and thus, would be taxable. It appears that M/s Hills Cement Company Ltd., Village Mynkree, 116km Stone, NH-44, Sub-Div: Khaliehriat, District: Jaintia Hills, Meghalaya - 793200 is paying Royalty, District Mineral Foundation Trust (DMF), Mineral Resources, Government of Meghalaya and National Mineral Exploration Trust Fee (NMETF) to the Government on monthly basis depending upon the quantum of despatch/ consumption of mined minerals i.e. limestone from the mine located at Village Mynkree, 116km Stone, NH-44, Sub-Div: Khaliehriat, District Jaintia Hills, Meghalaya -793200 leased/licensed by the Government of Meghalaya.

5.9 As per the provisions of Section 68 (2) of the Finance Act, 1994, read with Rule 2(1) (d) of Service Tax Rules, 1994 and Notification No. 30/2012 ST dated 20.06.2012 in respect of taxable services notified under section 68(2) of the Act, service recipient has been made liable to pay service tax instead of service provider under Reverse Charge Mechanism method. As per the said Notification, the service tax in respect of services provided by the Government or local authority except-

- renting of immovable property services, and
- services specified in sub-clauses (i), (ii) & (iii) of clause (a) of section 66D of the Finance Act, 1994 provided to any business entity, the service recipient is liable to pay service tax.

5.10 The Government of Meghalaya has provided the license/permit for exploration of limestone and production of limestone in the leased mine namely Mynkree Limestone Mines at Village Mynkre, NH 44, 116 Km Stone, East Jiantia Hills District, Meghalaya-793200 to M/s Hills Cement Company Ltd., subject to payment of Royalty, DMF and NMET. The service received by them from Government of Meghalaya, right to use of natural resources for exploration and production of limestone being taxable is liable to service tax at the hands of the Noticee

being service recipient in terms of Section 68(2) read with Rule 2(1)(d) of the Service Tax Rules, 1994 under Reverse Charge Mechanism.

Point of Taxation in case of new services and government services

5.11 Service provided by government or local authority to a business entity in the taxable territory is covered under section 68(2) of the Finance Act, 1994 read with Notification No. 30/2012-ST dated 20.06.2012. Hence, the business entity is responsible for the payment of Service tax under Reverse Charge Mechanism. In the present case, the service provided by Government of Meghalaya became taxable from 01.04.2016 onwards. Since the government of Meghalaya is the service provider, the levy is on the service recipient i.e., the Noticee being in the activity of mining and is a business entity. The relevant excerpts of Notification No. 30/2012-Service Tax dated 20th June, 2012 are as under:-

"… the Central government hereby notifies the following taxable services and the extent of service tax payable thereon by the person liable to pay service tax for the purposes of the said sub-section namely:-

I. The Taxable Services

(A)

(iv) provided or agreed to be provided by –

(C) Government or local authority excluding –

(1) renting of immovable property, and

(2) services specified in sub-clause (i), (ii) and (ii) of clause (a) of section 66D of the Finance Act, 1994.

to any business entity located in the taxable territory;

II. The extent of service tax payable thereon by the person who provides the service and any other person liable for paying service lax for the taxable services specified in paragraph I shall be as specified in the following Table, namely:—

SI. No	*Description of a service*	*Percentage of service tax payable by the person providing service*	*Percentage of service lax payable by any person liable for paying service tax other than the service provider*
(1)	(2)	(3)	(4)

6	in respect of services provided or agreed to be provided by Government or local authority [***] excluding,- (1) renting of immovable property, and (2) services specified in subclauses (i), (ii) and (m) of clause (a) of section 66D of the Finance Act, 1994	Nil	100%

5.12 As per Rule 7 of Point of Taxation Rules, 2011, in respect of persons required to pay service tax as recipient of service, point of taxation shall be the date on which payment is made. If the payment not made within three months from the date of Invoice, point of taxation shall be the date immediately following the said period of three months. Further amendment was made vide Notification No. 24/2016 - ST dated 13.04.2016 which states that *"Provided also that in case of services provided by the Government or local authority to any business entity, the point of taxation shall* be *the earlier of the dates on which,*

(a) *any payment, part or full, in respect of such service becomes due, as specified in the invoice, bill, challan or any other document issued by the Government or local authority demanding such payment, or*

(b) payment for such services is made."

5.13 In view of the above, as the payment to Government of Meghalaya for royalty, DMF, NMET etc. have been made by the Noticee, the point of taxation or the point in time when the service shall be deemed to have been provided would be when such payment becomes due, as specified in the invoice, bill, challan or any other document issued by the Government or local authority demanding such payment. The Power, Mining and Geology Department: Mining & Geology Branch, Government of Meghalaya vide their Memo No. DMR/R/13/5093-103 dated 05.03.1975 prescribed the payment of Royalty/Cess/Dead Rent etc. (**RUD-IX**) which is summarized below.

A *For the Half- Yearly period ending the 30th June - to be paid before the 31st July*

B For the Half-yearly period ending the 31st December - to be paid before the 31st January

5.14 The Noticee are thus liable to pay service tax under Reverse Charge Mechanism, on the amount of Royalty, DMF end NMET paid to the Government of Meghalaya from 01.04.2016 to 30.06.2017 and the "point in time" when the service shall be deemed to have been provided for the half yearly periods January to June and July to December would be upon completion of the events in accordance with Memo No. DMR/R/13/5093-103 dated 05.03.1975 (**RUD-VIII** refers). Even if no payment of royalty is made to the State Government, the liability to pay service tax for receipt of services from the State Government would arise when the service shall be deemed to have been provided. In view of the provisions contained in Rule 2(e) and Rule 7 of the Point of Taxation Rules 2011.

Valuation and Quantification of Service Tax liability:

6.1 As per clause (i) of sub-section (1) of Section 67 of the Finance Act, 1994, where the provision of service is tor a consideration in money, the value shall be the gross amount charged by the service provider for such service provided or to be provided by him. Thus, it appears that the gross amount charged by service provider for providing a service constitutes taxable value for the purpose of charging service tax. Thus, it appears that payments towards Royalty, DMF and NMET made to Government of Meghalaya in lieu of granting the right for mining of limestone and production of limestone constitute the taxable value for charging service tax.

6.2 On verification of the documents, it appears that the Noticee has paid royalty and other payments in lieu of assigning the right to use the leased mines for the purpose of mining of limestone. From the above, the amount of Royalty, DMF, NMET, and other charges for issuance of No Objection Certificate in connection with obtaining Prospecting Licence & Mining Licence paid by the Noticee appears to be the taxable value for computation of Service Tax liability payable by the Noticee under Reverse Charge Mechanism.

6.3 **Miscellaneous transitional provisions:** Section 142 11(b) of the CGST Act, 2017:-notwithstanding anything contained in section 13, no tax shall be payable on services under this Act to the extent the tax was leviable on the said services under Chapter V of the Finance Act, 1994.

6.4 During the investigation, the Noticee have submitted the month-wise details of production of limestone for the period from 01.04.2016 to 31.05.2019. Further, on being requested Indian Bureau of Mines, Guwahati Regional Office has intimated vide their letter No. IBM/GHY/149/2016/Tech/General dated

27.05.2019 the details of limestone production for the period from April 2016 to May 2019 in the name of M/s Hills Cement Company Ltd., for Mynkree Limestone Mines, Jaintia Hills, Meghalaya - 793210 (**RUD-X**). The particular of limestone extracted as submitted by the Noticee is tallied with the corresponding particular of Indian Bureau of Mines. Accordingly, the service tax payable by the Noticee under Reverse Charge Mechanism in respect of taxable services received by them and Royalty, District Mineral Fund (DMF) and National Mineral Exploration Trust (NMET) so paid/payable for the period from 01.04.2016 to 30.06.2017 is tabulated below in Table-A & B:

TABLE - A

(Amount in Rs.)

Month	Quantity of limestone received from mining lease area (MT)	Royalty @Rs.80 per MT	NMETF @2% (Rs.)	DMF @ 30% (Rs.)	Taxable Value (Rs.)
Apr-16	9450	756000	15120	226800	997920
May-16	11650	932000	18640	279600	1230240
Jun-16	10500	840000	16800	252000	1108800
Jul-16	11200	896000	17920	268800	1182720
Aug-16	13725	1098000	21960	329400	1449360
Sep-16	17100	1368000	27360	410400	1805760
Oct-16	19925	1594000	31880	478200	2104080
Nov-16	18525	1482000	29640	444600	1956240
Dec-16	12450	996000	19920	298800	1314720
Jan-17	16675	1334000	26680	400200	1760880
Feb-17	15825	1266000	25320	379800	1671120
Mar-17	21150	1692000	33840	507600	2233440
Apr-17	31000	2480000	49600	744000	3273600
May-17	30025	2402000	48040	720600	3170640
Jun 17	4075	326000	6520	97800	430320
G Total	243275	19462000	389240	5838600	25689840

TABLE - B

(Amount in Rs.)

Month	Taxable Value	Service Tax @ 14%	Swachh Bharat Cess (SBC) @ **0.5%**	Krishi Kalyan Cess (KKC) @ **0.5%**	Total tax payable
Apr-16	997920	139709	4990		139709
May-16	1230240	172234	6151		172234
Jun-16	1108800	155232	5544	5544	166320
Jul-16	1182720	165581	5914	5914	177408
Aug-16	1449360	202910	7247	7247	217404
Sep-16	1805760	252806	9029	9029	270864
Oct-16	2104080	294571	10520	10520	315612

Nov-16	1956240	273874	9781	9781	293436
Dec-16	1314720	184061	6574	6574	197208
Jan-17	1760880	246523	8804	8804	264132
Feb-17	1671120	233957	8356	8356	250668
Mar-17	2233440	312682	11167	11167	335016
Apr-17	3273600	458304	16368	16368	491040
May-17	3170640	443890	15853	15853	475596
Jun-17	430320	60245	2152	2152	64548
G Total	25689840	3596578	128449	117308	3831194

Therefore, the total liability comes to Rs. 38,31,194/- (Rs. 35,96,578/- as Service Tax + Rs. 1,28,449/- as Swachh Bharat Cess + Rs. 1,17,308/- as Krishi Kalyan Cess).

Contraventions:-

7.1 In view of the above, it appears that the Noticee have contravened the following provisions of the Finance Act, 1994, as amended, read with the provisions of Service Tax Rules, 1994, as amended:

(i) Section 68(2) of the Act read with Rule 6 of the Service Tax Rules, 1994 and Rule 5 read with Rule 7 of the Point of Taxation Rules, 2011 in as much as they have failed to pay the service tax leviable at the rate specified under Section 66B of the said Act;

(ii) Section 70 of the Act in as much as they have failed to assess the service tax dues on the service received by them from the Government and failed to furnish the information in the statutory returns as prescribed, thereby suppressing the facts relating to taxable service received and value thereof, with intent to evade payment of service tax.

(iii) Section 119 of the Finance Act, 2015, in as much as they have failed to pay Swachh Bharat Cess at the appropriate rate on the taxable value w.e.f. 15.11.2015.

(iv) Section 161 of the Finance Act, 2016 was contravened in as much as, they have failed to pay Krishi Kalyan Cess at the appropriate rate on the taxable value w.e.f. 01.06.2016.

Grounds for invoking extended period of limitation:-

7.2 The Noticee are registered with the service tax and are well versed with the legal provisions relating to taxation matters, including the provisions relating to applicability and payment of service tax. Service tax is levied under the provisions of the Finance Act, 1994 and the Rules made there under wherein a system of self-assessment and self-disclosure through periodical returns is prescribed. In other words, it is the legal responsibility of the assessee to obtain registration, assess and discharge the tax liability as per the provisions of the Act and also to declare the same through the prescribed periodical returns. Investigation reveals that the Noticee have not declared the amounts paid to Government or Local Authority towards services of allocation of mines for right to use natural resource in the ST-3 returns filed for the period April 2016 to June 2017 and also not paid the appropriate service tax on the same under Reverse Charge Mechanism (Copies of ST-3 returns filed for the period April 2016 to June 2017 refers) (**RUD-XI**). The Noticee has failed to make a true and comprehensive disclosure of Service Tax liability in the prescribed returns owing to suppression and hence it is a clear violation of the provisions of the Finance Act, 1994 which would attract the penal provisions under ibid. The fact of consideration paid to the Government or Local Authority for having receipt taxable service and non-payment of service tax under Reverse Charge Mechanism would not have come to the light but for the initiation of investigation by DGGI, Shillong Regional Unit. Hence, it appears that the Noticee by not disclosing all the material facts, have will-fully suppressed the facts of said services and have also contravened the provisions of the Chapter V of Finance Act, 1994 and Rules made thereunder with a deliberate intent to evade payment of service tax. Therefore, the Service tax and Cesses evaded by them amounting to Rs. 35,96,578/- (Service Tax), Rs. 1,28,449/- (Swachh Bharat Cess) and Rs. 1,17,308/- (Krishi Kalyan Cess) can be demanded and recovered from them under the proviso to sub-section (1) of Section 73 of the Finance Act, 1994 read with Section 174 of the CGST Act, 2017 along with applicable interest under Section 75 ibid.

Penal provisions

8.1 For the reasons stated above, it appears that the Noticee have also rendered themselves liable for imposition of penalty as under;
Section 78(1) of the Act for suppression of facts and contravention of provisions of the Act/Rules with intent to evade payment of service tax.

9. With effect from 01.07.2017, the GST regime was ushered in, whereby, in addition to Central Excise duty and a host of other levies imposed by the Central or State Governments, as the case may be, the levy of Service Tax was also done away with and subsumed in the newly introduced dual GST scheme. In terms of Sections 173 & 174 of the CGST Act, 2017, with effect from 01.07.2017, Chapter V of the Finance Act, 1994 (containing the statutory provisions relating to Service Tax, as detailed hereinabove), stood repealed although such act of repealing would not affect, inter alia, (i) the previous operation of the amended Act or repealed Acts and orders or anything duly done or suffered there under, (ii) any right, privilege, obligation, or liability acquired, accrued or incurred under the amended Act or repealed Acts or orders under such repealed or amended Acts or (iii) any investigation, inquiry, verification (including scrutiny & audit), assessment proceedings, adjudication and any other legal proceedings or recovery of arrears or remedy. In other words, the above statutory provisions validate all actions initiated by the Revenue relating to demand and recovery of Service Tax, payable but not paid by any assessee, during any time prior to 01.07.2017, subject to provisions stipulated under the erstwhile Finance Act, 1994 (as amended).

10.1 Now, therefore M/s Hills Cement Company Ltd. Village Mynkree, 116 KM Stone, N.H. 44, P.O. Lumshnong, District: East Jaintia Hills, Meghalaya - 793210 is called upon to show cause to the Deputy Commissioner, of Central Goods & Services Tax, Shillong Division - II , Central GST Commissionerate, Shillong, Meghalaya , 793001, 2nd Floor, Crescen Building, M. G. Road, Shillong, Meghalaya - 793 001, within 30 (thirty) days of receipt of this notice as to why:

(i) The service tax amounting to Rs. 35,96,578/- (*Rupees Thirty five lakh ninety six thousand five hundred and seventy eight only*), Swachh Bharat Cess amounting to Rs. 1,28,449/- (*Rupees One lakh twenty eight thousand four hundred and forty nine only*) and Krishi Kaiyan Cess amounting to Rs. 1,17,308/- (*Rupees One lakh seventeen thousand three hundred and eight only*) totalling to Rs. 38,31,194/- (*Rupees Thirty eight lakh thirty one thousand one hundred and ninety four only*), payable by them in respect of taxable services on assignment of right to use natural resources received from the government during the period April, 2016 to June, 2017 as detailed in RUD-X enclosed to this notice, should not be demanded and recovered from them under proviso to sub-section (1) of Section 73 of the Finance Act, 1994, read with Section 174 of the CGST Act 2017.

(ii) Interest on the demanded amount should not be recovered under Section 75 of the Finance Act 1994, read with Section 174 of the CGST Act 2017.

(iii) Penalty under section 78(1) of the Finance Act, 1994, read with Section 174 of the CGST Act 2017, should not be imposed upon them for suppression of facts with the intent to evade payment of service tax.

10.2 The Noticee are hereby directed to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defence. They are also required to indicate in their written submissions as to whether they wish to be heard in person before the case is adjudicated, failing which it will be construed that they do not wish to be heard in person. If no reply is received within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case is liable to be decided ex-parte based on the available evidence on record.

10.3 M/s Hills Cement Company Ltd. Village Mynkree, 116 KM Stone. N.H.44, P.O. Lumshnong. District East Jaintia Hills, Meghalaya - 793210 are also informed that in terms of clause (i) of the second proviso to Section 78(1) of the Finance Act, 1994, if they deposit Service Tax demanded along with interest payable thereon under Section 75 ibid., within a period of 30 days of the date of service of the notice, the penalty payable shall be 15% (fifteen percent) of the Service Tax demanded and the proceedings in respect of such tax, interest and penalty shall be deemed to be concluded, provided the reduced penalty is also paid within the said period of 30 days.

10.4 M/s Hills Cement Company Ltd. Village Mynkree, 116 KM Stone, N.H.44, P.O. Lumshnong, District: East Jaintia Hills, Meghalaya - 793210 are further informed that in case they are eligible to avail the facility of settlement of the case as per Section 32E of the Central Excise Act, 1994 as amended, read with Section 83 of the Finance Act, 1994 and are interested in the same, they may apply to the Settlement Commission as per prescribed procedure and also inform the same to the Adjudication Authority.

10.5 The allegations in the show cause notice have been levelled relying on the documents/annexure enclosed to this notice. The annexure constitutes an integral part of the show cause notice. This notice is issued without prejudice to any other notices / action that has been or may be initiated against them or their personnel under the said Act and Rules or any other law for the time being in force in India. Further, this Notice is issued without prejudice to the right to support it with any material evidence which may be collected at a later date and which may be considered relevant to the proceedings in this matter.

To,

M/s Hills Cement Company Ltd.,
Village Mynkree,
116 Km. Stone, NHM4,
P.O. Lumshnong,
District: East Jaintia Hills.
Meghalaya-793210

Enclo: Annexure-A (as mentioned below)

Sd/-
(Tanvi Gupta)
Deputy Director

भारत सरकार
वित्त मंत्रालय विभाग राजस्व ,
वस्तु एवं सेवाकर आसूचना महानिदेशालय
शिलांग क्षेत्रीय इकाई
तीसरी मंजिल, पुराना अरुणाचल प्रदेश सचिवालय,
शिलांग -793001
टेलीफोन नंबर 0364-2505610
ई-मेल: Dggi Shillong@icegate.gov.in

GOVERNMENT OF INDIA,
MINISTRY OF FINANCE,
DEPARTMENT OF REVENUE
DIRECTORATE GENERAL OF GOODS & SERVICES TAX INTELLIGENCE
Shillong Regional Unit
3rd Floor, Old Arunachal Pradesh
Secretariat Building, Shillong-793001
Telephone No. 0364-2505610
E-mail: Dggi Shillong@icegate.gov.in

BY EMAIL/SPEED POST
DIN: 202009DEE300007DC374

F.No. DGGI/SRU/INV/HILLS/01/2019 /२३५

Dated: 04.09.2020

To,

GSTIN: 17AABCH4787P1ZU

M/s Hills Cement Company Ltd.,
Village Mynkree,
116 Km Stone,
NH-44, Khliehriat,
Meghalaya-793200

Subject: - Investigation undertaken against M/s Hills Cement Company Ltd. - regarding

Madam/ Sir,

Please refer to this office letter of even no. 270 dated 18.06.2019 vide which an investigation was initiated against M/s Hills Cement Company Ltd. (M/s HCCL).

Subsequent to the initiation of investigation, it appears from submissions made vide letter no. HCCL/T/2019-2020/026 dated 12.07.2019 and HCCL/T/2019-20/049 dated 22.01.2020 that M/s HCCL have made certain payments of GST under RCM and have proposed to avail the Input Tax Credit (ITC) of the said amount.

In this context, it is requested to please inform this office:

i. Whether M/s HCCL have availed ITC against the above referred payments of GST under RCM made by them subsequent to the initiation of investigation vide above said letter dated 18.06.2019?

ii. If so, the following details may please be provided:
   a. Amount of ITC under various tax heads availed on such payment of GST made under RCM subsequent to initiation of investigation,
   b. Copy of tax invoice/ any other document on the basis of which such ITC has been availed.
   c. Copy of Electronic Credit Ledger for the relevant period indicating credit/debit entry for availment and utilization of such ITC.
   d. Relevant GSTR-3B indicating the availment of such ITC and utilization of the same along with supporting debit entry in Electronic Credit Ledger and Liability Ledger

It is requested that the information may be provided within 7 (seven) days of receipt of this letter. In the interest of furtherance of investigation initiated, non-submission of information within prescribed time frame may call for issuance of summons under Section 70 of CGST Act, 2017.

This issues with the approval of the Deputy Director, Directorate General of GST Intelligence, Shillong Regional Unit.

Yours faithfully

(C. Bhattacharyya)
Senior Intelligence Officer

TAJ

Website: www.tajcement.com
CIN: U26942ML2003PLC007295

Ref No: HCCL/T/2020-21/001

Dated: 15.09.2020

To.
Directorate General of Goods & Services Tax Intelligence,
Shillong Regional Unit,
3rd Floor, Old Arunachal Pradesh Secretariat Building,
Shillong, PIN – 793001
Meghalaya

Sub: Investigation relating to Reverse charge payments on royalty paid for mining of limestone by Hills Cement Company Limited

Dear Sir,

We refer to the Letter No. DGGI/SRU/INV/HILLS/01/2019/274 dated 04.09.2020. In response to and humble compliance thereof, we submit as follows·

1. Most of the information sought vide the aforesaid letter has already been submitted vide the letter dated 12.07.2019. However, for clarity and in response to the specific issues raised in the letter dated

04.09.2020 by your office again, detailed annexures with copies of invoices, all electronic ledgers, DRC 03 and GSTR 3B for the relevant period are being submitted herewith.

2. Details of amount of ITC taken under various tax heads for RCM Payments for the period July 2017 to May 2019 is provided in Annexure I. Payment of GST under RCM for royalty and related payments for the period July 2017 to May 2019 was made through DRC 03 as voluntary payments. ITC for RCM paid on royalty and related payments for the period July 2017 to May 2019 was taken through the GSTR 3B for the month of June 2019. Copies of DRC 03 and payment Challans are duly enclosed with Annexure I.

3. Copies of the Self invoice on the basis of which ITC is availed / taken is also enclosed with a list of such invoices in Annexure II. It may be noted that self-invoices were issued as on 31.3.2019, however, due to the amount involved being huge, payment was done later on availability of funds and ITC was taken in June 2019 only after payment with applicable interest on the amount payable.

4. Copy of the Electronic Credit Ledger for the ITC entries as per details provided is also enclosed with a summary in Annexure III.

5. Copies of the GSTR 3B for June 2019 along with the Electronic Liability Ledger for the period June 2019 is also enclosed. A summary of the transactions and amounts in this regard is also furnished for ease of reconciliation and marked as Annexure IV.

Reference to the respective DRC 03 may be made as enclosed with Annexure I.

6. Details of payment for NOC for mining license which was made under GSTR 3B for August 2019 and details of which were submitted under the letter dated 22.01.2020, are also enclosed for clarity under Annexure V. However, the said amount since paid in August 2019 and covered under GSTR 3B of August 2019, itself does not involve any past periods and the details are being furnished for clarity of information only.

7. It may also be noted that though investigation might have been started in June 2019 by your office, however, provision for payment of GST on royalty and other related payments was made in books of accounts on 31.03.2019 itself. Delay in payment has been compensated by paying interest @18% voluntarily. Since the entries were already passed in books of accounts, no question of any suppression etc. arises in this case and delay in payment, if any, was bona fide. The payment of the RCM for the period July 2017 to May 2019 was made through DRC 03 in cash ledger in terms of Section 73(5) read with Section 73(6) of the CGST Act.

8. Since the entire amount stands duly paid, we request you to kindly close the investigation after going through the details furnished herewith and recording the details to your satisfaction.

In view of full co-operation extended by us in the investigation proceedings and sincere compliance from our end, even though the payment of tax and interest was voluntarily made, we seek that a considerate view be taken and relief be provided to us from any further proceedings.Even though the law for considering royalty as taxable service liable for payment of service tax is not settled and is pending before the Honorable Apex Court, payment of GST on royalty and other related payments has been made by us to avoid any further dispute / litigation/ penal consequences. Furthermore. the payment of tax on RCM though beings in a cash payment requirement mandatorily upon any taxpayer, if full ITC is available and can be utilized, the entire issue is revenue neutral. We trust you will not disagree that the compliance under Reverse Charge in this regard is quite complex and time consuming for any taxpayer, without having any material revenue impact. Thus, there cannot be any reason for any taxpayer to avoid such liability intentionally. The provisions of Section 74 also do not apply in such revenue neutral provisions. Delay, if any, was bona fide owing to the litigations before Apex Court and burden to issue self-invoice, pay the amount of tax in cash and avail ITC very month.

In view of the above, kindly acknowledge all submissions and close the proceedings by respecting the mandate stipulated under Section 73(6) without any further action, which shall give us peace of mind and help us focus on our business operations without any tension of proceedings as tax has been diligently paid.

For HILLS CEMENT COMPANY LIMITED

Authorised Signatory

ANNEXURE – I
Amount of ITC taken under various tax heads for RCM Payments for the period July 2017 to May 2019 Details or data pertaining to June 2019 furnished separately for reconciliation purposes

Particulars as declared under Form GSTR 3B of June 2019	Table No. of Form GSTR 3B	IGST	CGST	SGST	Interest-CGST	Interest-SGST	Remarks
TABLE 3 - LIABILITY TO PAY							
Tax on outward supply (Non RCM)	3.1 (a)	25,188,595.00	6,988,156.00	6,988,156.00			
Tax on Inward Supply - RCM (For June 2019 only)	3.1 (d)	729,999.00	300,005.00	300,005.00			
TABLE 4 – ITC							
ITC availed on RCM paid for royalty payment on Limestone mining for the period July 2017 to May 2019	4 (A) (3)	-	2,628,424.00	2,628,424.00	359,512.00	359,512.00	Tax paid through DRC 03 before filing GSTR 3B of June 2019 as per details below, ITC taken an GSTR 3B of June 2019

							Details of Self Invoices in Annexure II
Input of RCM on royalty payment on Limestone mining for the period June2019	4 (A) (3)	--	270,955.00	270,955.00			Tax paid through GSTR 3B of June 2019 and ITC taken in GSTR 3B of June 2019
Input of RCM (Other than Royalty - June 2019)	4 (A) (3)	729,999.00	29,050.00	29050.00			Tax paid through GSTR 3B of June 2019 and ITC taken In GSTR 3B of June 2019
All Other ITC (Non RCM)	4(A)(5)	4,632,076.00	293,808.00	293,808.00	-	.	-
Total ITC availed		5,362,075.00	3,222,237.00	3,222,237.00	359,512.00	359,512.00	.
RCM for the period July 2017 to May 2019 paid through DRC 03	**Date**				-	.	-
CPIN 19071700002086	08.07.2019	.	766,604 00	.	210,086.00	.	DRC-03 for the FY 2017-18 Debit Entry No DC1707190001535
CPIN 19071700002087	08.07.2019	.	.	766,604 00	.	210,087.00	

							dated 09.07.2019
CPIN 19071700002088	08.07.2019	.	859,820.00	.	140,180.00	.	DRC-03 for the FY 2018-19 Debit Entry No DC1707190001684 dated 10. 07. 2019
CPIN 19071700002089	08.07.2019		441311	.	0		
CPIN 19071700002090	08.07.2019		.	859,820.00	.	140,180.00	
CPIN 19071700002091	08.07.2019	-		441311	.	0	
CPIN 19071700002094	08.07. 2019	.	560689	-	9246	.	DRC-03 for the FY 2019-20 Debit Entry No DC1707190001687 dated 10.07.2019
CPIN 19071700002095	08.07.2019	.	-	560681	.	9246	
Total		.	2,628 424.00	2,628,416.00	359,512.00	359,513.00	

ANNEXURE-II
Details of Self Invoices against which ITC has been taken for GST paid under RCM

Month	CGST	SGST	Book Entry No.	Entry date	Self Invoice No.	Self Invoice Date	Date of payment - DRC 03	Date of ITC taken (Date of filing GSTR 3B under which ITC	Reference Enclosure No

								taken)	
Jul-17	93,150.00	93,150.00	MYN/JV/00297/18-19	31 03.2019	MYN/JV/00297/18-19	31.03 2019	08.07.2019	20.07.2019	Annexure II(a)
Aug-17	81,454.50	81,454.50							
Sep-17	19,809.90	19,809.90							
Oct-17	86,443.20	86,443.20							
Nov-17	101,036.70	101,036.70							
Dec-17	95,385.60	95,385.60							
Jan-18	94,019.40	94,019.40							
Feb-18	93,833.10	93,833.10							
Mar-18	101,471.40	101,471.40							
Apr-18	74,333.70	74,333.70	MYN/JV/00298/18-19	31 03.2019	MYN/JV/00298/18-19	31.03.2019	08.07.2019	20.07.2019	Annexure II(b)
May-18	77,749.20	77,749.20							
Jun-18	74,830.50	74,830.50							
Jul-18	77,004.00	77,004.00							
Aug-	77,687.10	77,687.10							

18									
Sep-18	77,873.40	77,873.40							
Oct-18	99,111.60	99,111.60							
Nov-18	127,863.90	127,863.90							
Dec-18	107,867.70	107,867.70							
Jan-19	347,412.24	347,412.24							
Feb-19	78,246.00	78,246.00							
Mar-19	81,152.28	81,152.28							
Apr-19	279,226.44	279,226.44	MYN/JV/00016/19-20, MYN/JV/00017/19-20, MYN/JV/00018/19-20. MYN/JV/00019/19-20	30.04 2019	MYN/JV/00016/19-20	30.04.2019	08.07.2019	20.07.2019	Annexure II (c)
	281,462.04	281,462.04	MYN/JV/00023/19-20. MYN/JV/00024/19-20. MYN/JV/00025/	31 05.2019	MYN/JV/00023/19-20	31.05.2019	08.07.2019	20.07.2019	Annexure II(d)

May-19			19-20, MYN/JV/00026/19-20						
TOTAL	2,628,423.90	2,628,423.90							

ANNEXURE – III

Details of Electronic Credit Ledger for availement of ITC for RCM paid on Royalty & Other related payments

Month	CGST	SGST	Debit/ Credit	Date or Entry In E Credit Ledger	Entry No. In E Credit Ledger	Reference Enclosure No
Jul-17	93,150.00	93,150.00				
Aug-17	81,454.50	81,454.50				
Sep-17	19,809.90	19,809.90				
Oct-17	86,443.20	86,443.20				
Nov-17	101,036.70	101,036.70				
Dec-17	95,385.60	95,385.60				
Jan-18	94,019.40	94,019.40				
Feb-18	93,833.10	93,833.10				
Mar-18	101,471.40	101,471.40				
Apr-18	74,333.70	74,333.70				

Mar-18	77,749.20	77,749.20	Credit	20.07.2019	AA170619022 4256 dated 20.07.2019	Annexure III (Refer Annexure-I for details of ITC)
Jun-18	74,830.50	74,830.50				
Jul-18	77,004.00	77,004.00				
Aug-18	77,687.10	77,687.10				
Sep-18	77,873.40	77,873.40				
Oct-18	99,111.60	99,111.60				
Nov-18	127,863.90	127,863.90				
Dec-18	107,867.70	107,867.70				
Jan-19	347,412.24	347,412.24				
Feb-19	78,246.00	78,246.00				
Mar-19	81,152.28	81,152.28				
Apr-19	279,226.44	279,226.44				
May-19	281,462.04	281,462.04				
TOTAL	**2,628,423.90**	**2,628,423.90**				

ANNEXURE - IV

Details of payment of RCM with E Liability Ledger, DRC 03 and GSTR 3B

Particulars	**Relevant Month**	CGST	**SGST**	Table No. of **GSTR 3B**	Month of GSTR 38 in which ITC availed	ORC 03 under which payment is made	Transaction Ref of E Liability Ledger **(Other than return** related liabilities)	**Reference** Enclosure No
ITC availed on RCM paid on Royalty payment on Limestone Mining for the period July 2017 to March 2018	Jul-17	93,150.00	93,150.00	4 Eligible ITC- (A) (3)	Jun-19	DRC-03 for the FY 2017-18 Debit Entry No DC1707190001535 dated 09.07.2019	IP170719000012 dated 09.07.2019	
	Aug-17	81,454.50	**81,454.**50					
	Sep-17	19,809.90	19,809.90					
	Oct-17	86,443.20	86,443.20					
	Nov-17	101,036.70	101,036 .70					
	Dec-17	95,385.60	95,385.60					
	Jan-18	94,019.40	94,019.40					
	Feb-18	93,833.10	93,833.10					
	Mar-18	101,471.40	101,471.40					
ITC availed on RCM paid on Royalty payment on limestone Mining for the period April 2018	Apr-18	74,333.70	74,333.70	**4 Eligible** ITC- **(A)** (3)	Jun-19	DRC-03 for the FY 2018-19 Debit Entry No DC1707190001684 dated 10.07.2019	IP170719000013 dated 10.07.2019	Annexure IV
	May-18	77,749.20	77,749.20					
	Jun-18	74,830.50	74,830.50					
	Jul-18	77,004.00	77,004.00					
	Aug-18	77,687.10	77,687.10					
	Sep-18	77,873.40	77,873.40					
	Oct-18	99,111.60	99,111.60					
	Nov-18	127,863.90	127,863.90					

to March 2019	Dec-18	107,867.70	107,867.70					
	Jan-19	347,412.24	347,412.24					
	Feb-19	78,246.00	78,246.00					
	Mar-19	81,152.28	81,152.28					
ITC availed on RCM paid on Royalty payment on Limestone Mining for the period April 2019 to May 2019	Apr-19	279,226.44	279,226.44	4 Eligible ITC (A) (3)	Jun-19	DRC-03 for the FY 2019-20 Debit Entry No DC170719000168 7 dated 10.07.2019	IP1707190000014 dated 10.07.2019	
	May 19	281,462.04	281,462.04					
	TOTAL	**2,628,423.90**	**2,628,423.90**					

ANNEXURE – V

Details of RCM payment on NOC/ License fees for mining lease paid in the GSTR 3B of August 2019 **Reference : Letter dated 22.01.2020 submitted by HCCL**				
GSTR 3B of August 2019	**Table No. of GSTR 3B**	**IGST**	**CGST**	**SGST**
TABLE 3 - LIABILITY TO PAY				
Tax on outward supply *(Non* RCM)	3.1 (d)	13,873,746.00	5,994,349.00	5,994,349.00
Tax on Inward Supply - RCM (For August 2019)	3.1 (d)	330,699.00	372,415.00	372,415.00

TABLE4-ITC				
ITC availed on Renewal of NOC for prospecting license and Mining Lease at Mynkree Elaka Narpuh for the period 06.01.2009 – 31.03.2020	4 (A) (3)	-	90,000.00	90,000.00
Input of RCM (Other than NOC)	4 (A) (3)	330,699.00	282,415.00	282,415.00
All Other ITC (Non RCM)	4 (A) (5)	2,841,603.00	177,535.00	177,535.00
Total ITC availed		3,172,302.00	549,950.00	**549,950.00**
Total Tax Payable		11,032,143.00	**5,816,814.00**	**5,816,814.00**

Month	Taxable Value	CGST	SGST	Book Entry No.	Entry date	Self Invoice No.	Self Invoice Date	Date of ITC taken (Date of filing GSTR 3B under which ITC taken)	Reference Enclosure No
Aug-19	500,000 00	45,000 00	45,000.00	MYN/JV/00086/ 19-20	28.08.2019	MYN/JV/00086/ 19-20	28.08.2019	20.09.2019	Annexure V(a)
Aug-19	500,00000	45,000 00	45,000.00	MYN/JV/00087/ 19-20	28.08.2019	MYN/JV/00087/ 19-20	28.08.2019	20.09.2019	Annexure V(b)

Particulars	**Relevant Month**	**CGST**	**SGST**	**Table No. of GSTR 3B**	**Month of GSTR 3B in which ITC availed**	**DRC 03 under which payment is made**	**Transaction** Ref of E **Liability Ledger (Other than return related liabilities)**	**Reference Enclosure No**
ITC availed on Renewal of NOC for prospecting license and Mining Lease at Mynkree Elaka Narpuh for the period 06.01.2009 - 31.03.2020	Aug-19	90,000.00	90,00000	4. Eligible ITC	Aug-19		DI170919000 2788dated 20.09.2019	Annexure (V)

Month	CGST	SGST	Debit/ Credit	Date of Entry in E Credit Ledger	Entry No. in E Credit Ledger	Reference Enclosure No
Aug-19	90,000.00	90,000.00	Credit	20.09.2019	AA170819018 4490dated 20.09.2019	Annexure V (d)

TAJ

Website: www.tajcement.com
CIN: U26942ML2003PLC007295

Dated: 05-10-2020

To.
Directorate General of Goods & Services Tax Intelligence,
Shillong Regional Unit,
3rd Floor, Old Arunachal Pradesh Secretariat Building,
Shillong, PIN – 793001
Meghalaya

Sub: Investigation relating to Reverse charge payments on royalty paid for mining of limestone by Hills Cement Company Limited

Ref: Letter No. DGGI/SRU/MISC/INV/01/2021-22/308 dated 18-09-2020

Dear Sir,

We refer to the Letter No DGGI/SRU/INV/HILLS/01/2019/274 dated 04.09.2020 and our reply vide Letter No, HCCL/T/2020-21/001 dated 15.09.2020 in response thereof. We also refer to the Show Cause Notice No. 03/2020-21 dated 26.06.2020 issued upon us for the disputed demand of Service Tax Rs. 38.42 lakhs for the period April 2016 to June 2017 on royalty and other related payments, though the issue of taxability of royalty and other related payments is sub-judice before the Honorable Supreme Court. Payment

has been made under protest for the said disputed amount so that no coercive action is proceeded during the pendency of the case before the Honorable Supreme Court.

Further, details have been submitted regarding GST payments under reverse charge mechanism on royalty and other payments for the period July 2017 onwards. However, still going through the aforesaid letter dated 18.09.2020, it so appears that repetitive enquiry on the same issue is being made in spite of furnishing of information sought on regular basis by us, as well as the availability of all the details with your Department which is the basis for conduct of the proceedings upon us, as if some proceedings have been initiated upon us in this regard.

We request that instead of writing multiple letters and seeking the information repetitively on the issue of taxability of royalty and related payments under reverse charge mechanism of service tax/ GST, a Single proceeding is done upon us by a single authority under a proper case reference which can be concluded and intimated to us after all details are received by the Department. This shall help in clarity, transparency and accountability in the process to us as well as the Department rather than confusion, duplication and harassment in proceedings and information which is happening at present.
In our continued effort of sincere compliance and extension of full co-operation in the investigation proceedings from our end, we hereby enclose the required details in the format provided.

However, we once again request that multiple proceedings should not be proceeded upon us for the same issue and only one authority may kindly

conduct the proceedings and issue proper closure/ discharge of the proceedings to avoid future disputes in spite of our sincere submissions.

For HILLS CEMENT COMPANY LIMITED

Authorised Representative

Annexure-I									
SI No	**FY.**	**Mineral/ Fuel**	**Nature of Expense**	**Quantity of Mineral/ fuel for with amount payable**	**Payment made/payable in respect of or on account of Royalty/ DMF/ MEPRF/NMET/Cess/ MMMRF/ Mining License/ Lease, Reconnaissance Permit, Prospecting License, Quarry Permit, Dead Rent or Any other Payment (please specify)**	**Challan No/ cheque no/ money receipt no. vide which payment made**	**Amount Paid (Rs.)**	**Date of Payment**	**Amount of GST paid on such amount paid to State Govt, if any**

(1)	(2)	(3)	|(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	2016-17	Limestone-Own Mines	Royalty	178175 MT	14,254,000.00	3343,5999, 7893, 8359	14,254,000.00	21.015.2019, 27.06.2019, 02.03.2019, 23.08.2019	-
			DMR		10,690,500.00		-		
			DMF		4,276,200.00		4,276,200.00		
			NMET		285,080.00		285,080.00		
2	2017-18	Limestone-Own Mines	Royalty	250270 MT	20,021,600.00	8369, 9352, 11708, 11333, 10928, 13788, 14747, 16707, 17917/	20,021,600.00	23.08.2019, 25.09.2019, 27.09.2017, 26.10.2018, 25.10.2019, 28.11.2019, 19.12.2019, 24.01.2020, 02.03.2020	1,533,207.60
			DMR		15,016,200.00				
			DMF		6,006,480.00		4,329,240.00		
			MMET		400,432.00		288,616,00		
3	2018-19	Limestone - Own Mines	Royalty	225870 MT	18 069,600.00	17917,4176, 1792C1, 179211, 179212. 16708,17921, 396, 430, 431	15,555.340.00	02.03.2020, 10.08.2020,09.09.2020, 18.09.2020, 18.09.2020, 24.01.2020, 07.01.2020,25.10.2018, 14.11.2018, 14.11.2018	2,602,263.74
			DMR		13,552,200.00		-		
			DMF		5,420,880.00		-		
			NMET		361,392.00		•		

Annexure-I

SI No	F Y.	Mineral/ Fuel	Nature of Expense	Quantity of Mineral/ fuel for with	Payment made/payable in respect of or on account of	Challan No/ cheque no/ money receipt no. vide which	Amount Paid (Rs.)	Date of Payment	Amount of GST paid on such amount paid to State

				amount payable	Royalty/ ODMF/ MEPRF/NMET/Cess/ MMMRF/ Mining License/ Lease, Reconnaissance Permit, Prospecting License, Quarry Permit, Dead Rent or Any other Payment (please specify)	payment made			Govt. if any
(1)	(2)	(3)	|(4)	(5)	(6)	(7)	(8)	(9)	(10)
4	2019-20	Limestone-Own Mites	Royalty	225240 MT	18,019,200.00	14746, 16709, 17920, 756, 757	9,496,800.00	19.12.2019, 24.01.2020, 02.03.2020, 21.05.2019, 21.05.2019	6,723,953.92
			DMR		13,514,400.00		-		
			DMF		5,405,760.00				2,880,000.00
			NMET		360,384.00		-		
		Limestone-Incidental	Royally	10000OMT	10,000,000.00	505, 506	10,000,000.00	14.05.2020	

			CESS		6,000,000.00		6,000,000.00		
5	2020-21	Limestone Incidental	Royalty	300000 MT	30,000,000.00	505,506,3716,3713	30,000,000.00	14.05.2020, 21.07.2020	8,640,000.00
			CESS		18,000,000.00		18,000,000.00		
6	2019-20		Renewal of NOC for prospecting license at Mynkree Elaka Narpuh for the period 06.01.2009 - 31.03.2020		500,000.00	570422	500,000.00	28.08.2019	90,000.00

Annexure-I

SI No	.Y.	Mineral/ Fuel	Nature of Expense	Quantity of Mineral/ fuel for with amount payable	Payment made/ payable in respect of or on account of Royalty/	Challan No/ cheque no/ money receipt no. vide which payment made	Amount Paid (Rs.)	Date of Payment	Amount of GST paid on such amount paid to State Govt. if any

					DMF/ MEPRF/N MET/Cess/ MMMRF/ Mining License/ Lease, Reconnaissa nce Permit, Prospecting License, Quarry Permit, Dead Rent or Any other Payment (please specify)				
(1)	(2)	(3)	|(4)	(5)	(6)	(7)	(8)	(9)	(10)

7	2019-20		Renewal of NOC for Mining Lease at Mynkree Eldaka Narpuh for the period 05.01.2009 – 31.03.2020		500,000.00	570421	500,000.00	23.08.2019	50,000.00
8	2019-20		Renewal of NOC for Mining Lease at Mynkree Elaka Narpuh for the period 01.04.2020-31.03.2021	-	50,000.00	826778	50,000.00	11.03.2020	9,000,00

sd/-
TRUE COPY

TAJ CEMENT
PERMANENT

Letter No. HCCL/Mines/DMO/2020-21/65 Date: 24.09.2020

To,
The Divisional Mining Officer
Directorate of Mineral Resources,
Meghalaya, Jowai

Subject: Statement Showing Coal and Alternative Fuel Purchased

Sir,

This is with reference to your letter No. DMO-J/R/77/2020/323 Dated 10.09.2020, we are hereby submitting the following:-

1. A Statement showing the details of coal purchased during the month 2020 as Annexure-1.
2. Copies of invoices and e-way bills as supporting documents
3. We would also like to mention that we used Muslate/Slate as an alternative fuel but did not make ant purchase during the month of August,2020

Kindly acknowledge the submission and oblige.

Thanking you,

For, Hills Cement Company Limited

M.K Jain
V,P (Mines)

Enclosed: Annexure-I—Purchase Statement
Annexure-II—Statement of Alternative Fuel Purchase for the month of Aug-2020
Annexure III-Copies of invoice and e-way Bills

HILLS CEMENT COMPANY LTD.
CIN-U26942ML2003 PLC007295, Website-www.tajcement.com
CORPORATE OFFICE:"SHIVAMCOMPLEX",Bharalumukh,A.TRoad,Guwahati -781009,Ph.:(0361) 2735552,2735527,
email:hr@hccl.in,info@hccl.in,headoffice@tajcement.com
REGISTERED OFFICE & WORKS: Village Mynkree,116KM Stone,NH-44,Sub Div.:Khliehriat,Dist.:East JaintiaHills,Meghalaya -793200,Email:hillsproject@gmail.com

Annexure – I

Coal Purchase Statement for the month of August 2020									
Sl No	**Invoice No**	**Invoice Date**	**Quantity (in MT)**	**Rate**	**Amount (in Rs.)**				
					Taxable Amount	**IGST @ 5%**	**Total Amount**	**Consignor & Address**	**Consignee & Address**
1	TC/H/0258	13.08.2020	14.91	5200	77,532.00	3,876.60	81,408.60	Taj Corporation, Shivam Complex, Bharalumukh, A.T. Road, Guwahati, Assam	Hills Cement Company Limited, Village Mynkree, 116KM stone (NH44), Sub Div: Khliehriat, Dist: Jaintia Hills, Meghalaya
2	TC/H/0259	13.08.2020	15.45	5200	80,340.00	4,107.00	84,357.00		
3	TC/H/0260	13.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
4	TC/H/0261	13.08.2020	14.50	5200	75,400.00	3,770.00	79,170.00		
5	TC/H/0262	13.08.2020	14.23	5200	73,996.00	3,669.80	77,695.80		
6	TC/H/0263	13.08.2020	15.25	5200	79,300.00	3,965.00	83,265.00		
7	TC/H/0264	13.08.2020	14.50	5200	75,400.00	3,770.00	79,170.00		
8	TC/H/0265	13.08.2020	14.23	5200	73,996.00	3,699.80	77,695.80		
9	TC/H/0266	13.08.2020	15.26	5200	79,352.00	3,967.60	83,319.60		
10	TC/H/0267	14.08.2020	14.91	5200	77,532.00	3,876.60	81,408.60		
11	TC/H/0268	14.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
12	TC/H/0269	14.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
13	TC/H/0270	14.08.2020	15.68	5200	81,536.00	4,076.80	85,612.80		
14	TC/H/0271	14.08.2020	14.23	5200	73,996.00	3,699.80	77,695.80		
15	TC/H/0272	14.08.2020	14.91	5200	77,532.00	3,876.60	81,408.60		
16	TC/H/0273	14.08.2020	15.75	5200	81,900.00	4,095.00	85,995.00		
17	TC/H/0274	14.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
18	TC/H/0275	17.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		

19	TC/H/0276	17.08.2020	14.91	5200	77,532.00	3,876.60	81,408.60		
20	TC/H/0277	17.08.2020	15.60	5200	81,120.00	4,056.00	85,176.00		
21	TC/H/0278	17.08.2020	15.85	5200	82,420.00	4,121.00	86,541.00		
22	TC/H/0279	17.08.2020	14.50	5200	75,400.00	3,770.00	79,170.00		
23	TC/H/0280	17.08.2020	14.23	5200	73,996.00	3,699.80	77,695.80		
24	TC/H/0281	17.08.2020	15.80	5200	82,160.00	4,108.00	86,268.00		
25	TC/H/0282	17.08.2020	14.50	5200	75,400.00	3,770.00	79,170.00		
26	TC/H/0283	17.08.2020	15.75	5200	81,900.00	4,095.00	85,995.80		
27	TC/H/0284	17.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
28	TC/H/0285	18.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
29	TC/H/0286	18.08.2020	15.68	5200	81,536.00	4,076.80	85,612.80		
30	TC/H/0287	18.08.2020	14.23	5200	73,996.00	3,699.80	77,695.80		
31	TC/H/0288	18.08.2020	15.60	5200	81,120.00	4,056.00	85,176.00		
32	TC/H/0289	18.08.2020	15.85	5200	82,420.00	4,121.00	86,541.00		
33	TC/H/0290	18.08.2020	14.50	5200	75,400.00	3,770.00	79,170.00		
34	TC/H/0291	18.08.2020	14.23	5200	73,996.00	3,699.80	77,695.80		
35	TC/H/0292	18.08.2020	15.80	5200	82,160.00	4,108.00	86,268.00		
36	TC/H/0293	18.08.2020	14.50	5200	75,400.00	3,770.00	79,170.00		
37	TC/H/0294	18.08.2020	15.75	5200	81,900.00	4,095.00	85,995.00		
38	TC/H/0295	20.08.2020	14.23	5200	73,996.00	3,699.80	77,695.80		
39	TC/H/0296	20.08.2020	15.60	5200	81,120.00	4,056.00	85,176.00		
40	TC/H/0297	20.08.2020	15.85	5200	82,420.00	4,121.00	86,541.00		
41	TC/H/0298	20.08.2020	14.50	5200	75,400.00	3,770.00	79,170.00		
42	TC/H/0299	20.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		

43	TC/H/0300	20.08.2020	15.80	5200	82,160.00	4,108.00	86,268.00		
44	TC/H/0301	20.08.2020	14.50	5200	75,400.00	3,770.00	79,170.00		
45	TC/H/0302	20.08.2020	15.75	5200	81,900.00	4,095.00	85,995.00		
46	TC/H/0303	20.08.2020	14.23	5200	73,996.00	3,699.80	77,695.80		
47	TC/H/0304	20.08.2020	15.60	5200	81,120.00	4,056.00	85,176.00		
48	TC/H/0305	21.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
49	TC/H/0306	21.08.2020	15.60	5200	81,120.00	4,056.00	85,176.00		
50	TC/H/0307	21.08.2020	15.85	5200	82,420.00	4,121.00	86,541.00		
51	TC/H/0308	21.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
52	TC/H/0309	21.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
53	TC/H/0310	21.08.2020	15.80	5200	82,160.00	4,108.00	86,268.00		
54	TC/H/0311	21.08.2020	14.50	5200	75,400.00	3,770.00	79,170.00		
55	TC/H/0312	21.08.2020	15.75	5200	81,900.00	4,095.00	85,995.00		
56	TC/H/0313	21.08.2020	14.23	5200	73,996.00	3,699.80	77,695.80		
57	TC/H/0314	21.08.2020	15.95	5200	82,940.00	4,147.00	87,087.00		
58	TC/H/0315	25.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
59	TC/H/0316	25.08.2020	15.85	5200	82,420.00	4,121.00	86,541.00		
60	TC/H/0317	25.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
61	TC/H/0318	25.08.2020	14.90	5200	77,480.00	3,874.00	81,354.00		
62	TC/H/0319	25.08.2020	15.80	5200	82,160.00	4,108.00	86,268.00		
63	TC/H/0320	25.08.2020	14.50	5200	75,400.00	3,770.00	79,170.00		
64	TC/H/0321	25.08.2020	15.75	5200	81,900.00	4,095.00	85,995.00		
65	TC/H/0322	25.08.2020	14.23	5200	73,996.00	3,699.80	77,695.80		
66	TC/H/0323	25.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		

67	TC/H/0324	25.08.2020	15.60	5200	81,120.00	4,056.00	85,176.00		
68	TC/H/0325	26.08.2020	15.85	5200	82,420.00	4,121.00	86,541.00		
69	TC/H/0326	26.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
70	TC/H/0327	26.08.2020	14.90	5200	77,480.00	3,874.00	81,354.00		
71	TC/H/0328	26.08.2020	15.80	5200	82,160.00	4,108.00	86,268.00		
72	TC/H/0329	26.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
73	TC/H/0330	26.08.2020	15.75	5200	81,900.00	4,095.00	85,995.00		
74	TC/H/0331	26.08.2020	14.23	5200	73,996.00	3,699.80	77,695.80		
75	TC/H/0332	26.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
76	TC/H/0333	26.08.2020	15.85	5200	82,420.00	4,121.00	86,541.00		
77	TC/H/0334	26.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
78	TC/H/0335	27.08.2020	14.23	5200	73,996.00	3,699.80	77,695.80		
79	TC/H/0336	27.08.2020	15.60	5200	81,120.00	4,056.00	85,176.00		
80	TC/H/0337	27.08.2020	15.85	5200	82,420.00	4,121.00	86,541.00		
81	TC/H/0338	27.08.2020	14.50	5200	75,400.00	3,770.00	79,170.00		
82	TC/H/0339	27.08.2020	14.23	5200	73,996.00	3,699.80	77,695.80		
83	TC/H/0340	27.08.2020	15.80	5200	82,160.00	4,108.00	86,268.00		
84	TC/H/0341	27.08.2020	14.23	5200	73,996.00	3,699.80	77,695.80		
85	TC/H/0342	27.08.2020	15.80	5200	82,160.00	4,108.00	86,268.00		
86	TC/H/0343	27.08.2020	14.50	5200	75,400.00	3,770.00	79,170.00		
87	TC/H/0344	27.08.2020	15.75	5200	81,900.00	4,095.00	85,995.00		
88	TC/H/0345	28.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
89	TC/H/0346	28.08.2020	15.85	5200	82,420.00	4,121.00	86,541.00		
90	TC/H/0347	28.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		

91	TC/H/0348	28.08.2020	14.90	5200	77,480.00	3,874.00	81,354.00		
92	TC/H/0349	28.08.2020	15.80	5200	82,160.00	4,108.00	86,268.00		
93	TC/H/0350	28.08.2020	14.50	5200	75,400.00	3,770.00	79,170.00		
94	TC/H/0351	28.08.2020	15.75	5200	81,900.00	4,095.00	85,995.00		
95	TC/H/0352	28.08.2020	14.23	5200	73,996.00	3,699.80	77,695.80		
96	TC/H/0353	28.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
97	TC/H/0354	28.08.2020	15.60	5200	81,120.00	4,056.00	85,176.00		
98	TC/H/0355	31.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
99	TC/H/0356	31.08.2020	15.85	5200	82,420.00	4,121.00	86,541.00		
100	TC/H/0357	31.08.2020	14.60	5200	75,920.00	3,796.00	79,716.00		
101	TC/H/0358	31.08.2020	15.60	5200	81,120.00	4,056.00	85,176.00		
102	TC/H/0359	31.08.2020	15.70	5200	81,640.00	4,082.00	85,722.00		
103	TC/H/0360	31.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
104	TC/H/0361	31.08.2020	14.70	5200	76,440.00	3,822.00	80,262.00		
105	TC/H/0362	31.08.2020	15.80	5200	82,160.00	4,108.00	86,268.00		
106	TC/H/0363	31.08.2020	15.90	5200	82,680.00	4,134.00	86,814.00		
107	TC/H/0364	31.08.2020	15.75	5200	81,900.00	4,095.00	85,995.00		
	TOTAL :		1640.56		8,530,912.00	426,545.60	8,957,457.60		

Signature

Annexure - II

Statement of Alternate Fuel Purchase for the month of August 2020								
Sl No	**Name of Alternative Fuel**	**Invoice No**	**Invoice Date**	**Quantity (in MT)**	**Rate (including GST @ 5%)**	**Amount (in Rs.)**	**Consignor & Address**	**Consignee & Address**
1	Muslate	--	--	Nil	---	Nil	---	---
2								
3								
4								
5								
6								
7								
8								
9								
10								
		TOTAL :		0.00				

Signature

sd/-
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……..

DGGI\SHG\misc\INV\01\2020-21\399 Date: 09.10.2020

ANNEXURE R16/18 CBIC-DIN-202010DEE300003L703A

SUMMONS

[under Section 70 of the Central Goods and Services Tax Act, 2017]

To,

Hills Cement Company Limited

NH 44, 116 Km Stone Mynkree, East Jaintia Hills 793200

WHEREAS, I, **DEBAJYOTI BHATTACHARJEE** am making inquiry in connection with **tax payment** under the Central Goods and Services Tax Act, 2017.

AND WHEREAS, I consider your attendance necessary to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1. 1. Supporting documents evidencing payment of GST on royalty for lime stone (Owned and incidental) for 2019-2020 and 2020-21 as furnished vide your letter dated 05.10.2020.

2. 2. Supporting documents evidencing payment of GST on renewal of NOC for prospecting license at Mynkree the period 01.04.2020 to 31.03.2021 as furnished vide your letter dated 05.10.2020

3. 3. As detailed in Annexure-A attached

NOW, THEREFORE, in exercise of powers vested in me under Section 70 of the Central Goods and Service Tax Act, 2017 I do hereby summon you to appear before me in person on **19/10/2020** at **11:0:AM** at the office of **DGGI, Shillong Regional Unit, Old Arunachal Pradesh Secretariat, Shillong-793001**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-complinace of this summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the **9** day of **October , 2020** at **SHILLONG**

Name : **DEBAJYOTI BHATTACHARJEE**

Signature :

Designation :
Superintendent / Appraiser / Senior Intelligence Officer

sd/-
TRUE COPY

CBIC-DIN-202010DEE300003L703A

ANNEXURE-A TO SUMMONS

[under Section 70 of the Central Goods and Services Tax Act, 2017]

To,

Hills Cement Company Limited

NH 44, 116 Km Stone Mynkree, East Jaintia Hills 793200

1. Details of ITC availed/utilized, if any, in r/o GST payments made as mentioned in Sl. 1and Sl. 2 above.

2. Copy of demand notice, if any, issued to M/s Hills Cement Ltd by Government of Meghalaya in compliance to the 5th interim Report of the Independent Committee on Resource (Coal) Audit of Cement Industries etc dated 02.12.2019 regarding utilization of 1,17,407 MT of illegally procured coal.

3. Copy of stay order, if any, obtained from competent Court of Law against implementation of the Hon'ble National Green Tribunal, Principal Bench's Order (O.A. No. 110(THC)/2012) dated 17.01.2020 or against any demand notice issued by the Government of Meghalaya emanating from the said order of Hon'ble National Green Tribunal.

Name: Debajyoti Bhattacharjee

Signature:

Seal of Office.

Designation: Superintendent / Appraiser / Senior Intelligence Officer

sd/-
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GOVERNMENT OF MEGHALAYA
DIRECTORATE OF MINERAL RESOURCES
SHILLONG.

No.DMR/MM/768/2018/Pt-II/ Vol-IV/428 Dated Shillong, the 3. 11. 2020.

To,

M/s Hills Cement Company Limited
Mynkre, 793200
Jantia Hills District
Meghalaya.

Sub:- **Show cause notice**

Sir/Madam,

Resource (coal) audit of Cement industries and Thermal Power Plants in Meghalaya was conducted for the period 2014-15 to 2018-19 by Independent committee constituted by Hon'ble National Green Tribunal vide order dated 31.08.2018 in OA No. 110(THC)/2012. The Fifth Interim Report containing the findings of the committee was submitted by independent committee to the Hon'ble National Green Tribunal. The Hon'ble National Green Tribunal vide order dated 17.01.2020 in OA No. 110(THC)/2012 accepted the recommendation of the Independent Committee and held that Hills Cement Company Limited has utilsed **1,17,407 MT** of illegal coal during the period of 2014-15, 2015-16, 2016-17, 2017-18 and 2018-19. You have violated the provisions of sub-section (1) and sub-section (1A) Section 4 of the Mines and Minerals (Development & Regulation) Act, 1957.

Therefore, you are directed to provide explanation as to why the case should not be registered against you under the sub-section (1) of Section 21 of the Mines and Minerals (Development & Regulation) Act, 1957.

Your explanation shall reach to the office of the undersigned within one week from the date of receipt of this notice.

Yours faithfully

(Arunkumar Kembhavi, IAS)
Director of Mineral Resources
Meghalaya :::Shillong.

Memo. No.DMR/MM/768/2018/Pt-II/ Vol-IV/428-A Dated Shillong, the 2020.

Copy to:-

1. The Secretary to the Govt. of Meghalaya, Mining & Geology Department for kind information.
2. The Divisional Mining Officer, Jowai for information and necessary action.

Director of Mineral Resources
Meghalaya :::Shillong.

sd/-
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Minutes or the meeting of the Committee constituted to review of the quantity of clinker and/or power produced by the Cement Manufacturing Plants and Thermal Power Plants and to verify the legal source of coal purchased chaired by the Chief Secretary to the Government of Meghalaya on 19th October 2020.

Members present: As per Annexure

l. The meeting was chaired by Shri. M.S. Rao, IAS, the Chief Secretary to the Government of Meghalaya. The Chairman informed that a Committee has been constituted vide Government Notification MG.48/2020/94 dated 14th October, 2020 to review the quantity of clinker and/or power produced by Cement Plant and Thermal power plants and quantity of coal purchased and legal source of coal to comply with the Hon'ble National Green Tribunal's order dated 17th January, 2020 in OA No. 110 (THC)/2012. The chairman requested the Secretary, Mining and Geology Department to initiate discussion as per the agenda.

2. The Committee found that Cement Plants and Thermal Power Plants have shown utilisation of huge quantity of alternate fuel such as Slate in place of coal. The Hon'ble National Green Tribunal vide order dated 17th January, 2020 in OA No. 110 (THC)/2012 held that claim of these Cement Manufacturing Plants and Thermal Power Plants that about two-third of their coal requirement have been met by a non-fuel mineral (i.e. slate) without making any change in the design of these plants is not tenable and it is neither technically feasible nor legally permissible for these plants to replace more than two-third of their coal requirement by a non-fuel mineral such as slate. Therefore, the Committee decided that claims of Cement plants/Thermal power plants that huge quantity their coal requirement have been met by Slate is not accepted.

3. The Committee found that Cement plants/Thermal power plants have submitted Tax Invoice issued by private coal dealers/ companies and e-way Bills to prove legal source of coal utilised by them. E-way bills or tax invoice issued by private coal dealers/firm will not prove legal source of coal. It was noted that Transport Challan issued by Mining Department of origin State or Tax invoice issued to each consignment by Coal India Limited or its subsidiaries such as Eastern Coal field or North Eastern Coal Field is accepted as the proof of legal source of coal. Therefore, the Committee decided that E-way bill or Tax Invoice issued by private companies or private coal supplier is not accepted as the proof of legal source of coal for the present verification of clinker/power.

4. As per the verification report submitted by District Level Committee, East Janitia Hills District, the clinker/power production, estimated coal requirement, legal source of coal used and quantity of coal concealed by respective Cement plants/Thermal Power Plants for the period of February, 2020 to July, 2020 is given in the table below:-

Cement plant/thermal power plant	Clinker / power produced (MT/MW)	Estimated coal requirement (MT)(A)	Coal procured by plant (MT) (B)	Gap (A-B) (quantity concealed) MT	Documents to prove legal source of coal for procured quantity	Quantity for which transport challan / valid document not Submitted
Star cement Ltd.	2,34,772	32868	22930	9936	Tax invoice from Eastern Coal Field for 7823 MT used in June. No proof for Feb to May	15,107 MT
Star cement Meghalaya Ltd.	6,16,355	86289	51881	34,408	Tax invoice from Eastern Coal Field for 11,025 MT (June) and 16,366 MT (July)	24,490 MT
Meghalaya Power Ltd.	44597	31217	24465	6752	Tax invoice of Aditya Birla Swiss Singapore lndia Pvt. Ltd. For 3842 MT (June) and 3772 MT (July)	16,851 MT
Meghalaya Cements Ltd.	4,20,810	63121	36613	26508	Tax invoice of CIL and North Eastern Coal field for 36,922 MT	8476 MT
Meghalaya Cements Captive Power Plant	14,706	12500	8785	3715		

JUD Cements Ltd.	6804	1019	1097.2		Transport Challans not Submitted	1097 MT
Green Valleys Industries Limited	1,96,373	29455	19048	10407	Transport Challans not Submitted	19048 MT
Hills Cements Ltd.	1,83,900	27585	5514	22071	Transport Challans not Submitted	5514 MT
Goldstone Cement Ltd	2,02,980	36536	11565	24971	Transport Challans not Submitted	11,565 MT
Goldstone Cement Ltd captive power plant	27,898	23713	9165	14548	Transport Challans not Submitted	9165 MT
Dalrnia Bharat Cements	4,56,311	68446	36492	31954	Transport Challans not Submitted	36492 MT
Dalrnia Bharat Cement Power Plant	42,449	36081	10357	25724	Transport Challans not Submitted	10357 MT
Amrit Cements ltd.	1,79,720	26958	14570	12388	Transport challans issued by DMR.	12388
Amrit Cements Ltd. Power plant	19,032	16177	8439	7738		7738
Total				2,31,120MT		1,78,288MT

5. The Committee found that there is a gap of 2,31,120 MT between quantity of coal required to produce clinker/power and coal purchased by these cement plants/ thermal power plants during the period of February, 2020 to July, 2020. Prima facie it appears that cement plants/thermal power plants have concealed 2,31,120 MT coal used by them. The Committee directed DMR to issue show cause notice to explain the reason for gap in quantity required to produce clinker/power and quantity purchased/used by respective Cement plants/Thermal power plants.

6. M/s Meghalaya Power Ltd. has produced Tax invoice of Aditya Birla Swiss Singapore India Pvt Ltd. for 3842 MT (June) and 3772 MT(July). The

Committee directed M/s Meghalaya Power Ltd to produce Custom clearance for import of 7614 MT from Singapore.

7. The Committee noticed that cement plants / power plants have not submitted Transport Challans to prove legal sources of coal for 1,78,288 MT procured by the respective plants. The Committee directed all the cement plants/thermal power plants to furnish Transport challans issued by the Mining Department of the origin State or documents of Coal India Limited as proof of coal procured during the period of February 2020 to July, 2020 for the quantity mentioned against each plant in the Table above within one week from the date of issue of minutes of meeting. The Committee decided to issue Show cause notice to those cement plants/ thermal power plants who fails to submit the same.

8. The Committee noted that the M/s Amrit Cement Ltd submitted Transport Challan issued by DMR. The Committee directed the District Level Committee East Jaintia Hills to verify the Mineral Transport Challans submitted by M/s Amrit Cement Ltd and submit the details of the Challans in the next meeting.

9. The Divisional Mining Officer, Jowai informed the Committee that only Star Cement Meghalaya Ltd, Meghalaya Power Ltd., Goldstone Cement Ltd submitted details of clinker/power production and coal procured for the months of August and September, 2020, The Committee directed all the remaining cement plants and thermal power plants to submit data for August and September, 2020 within one week from the date of issue of minutes of this meeting.

10. Shri. P.Ch Marak Mining Engineer cum Chairman of District Level Committee, West Khasi Hills District informed that M/s Shakambari Ferro Alloys Ltd has sought one month time to provide details of coal procurement for source of coal for existing stock as on January, 2020, hence verification of legal source of coal stock existed on January, 2020 could not be completed, He furnished the power production and coal used/procured for the months of August and September, 2020, as given under:-

Month	Power produced (MW)	Estimated coal requirement (MT)	Coal used (MT)	Gap (MT)	Remarks
August 2020	4078	3466	2878	588	Verification of transport challans of old stock as on Jan, 2020 under process.
September 2020	2758	1942	Old stock	-	

11. M/s Shakambari Ferro Alloys informed that the coal used during August and September, 2020 is from the old stock. The Committee directed the M/s

Shakambari Ferro Alloys Ltd to submit the information sought within one week from the date of issue of minutes of meeting. The Committee directed the District Level Committee, West Khasi Hills District to complete verification of transport challans of old stocks and submit the report in the next meeting.

12. Shri. Yoomiki Kyndiah, Mining Officer cum Chairman of the District Level Committee, Ri-Bhoi District informed that the M/s Mainthan Alloys Ltd and M/s Shyam Century Ferrous Ltd have reported that their Captive Thermal Power plants are not operating and they are using electricity to run the Ferro Alloy units. To support their claim, electricity bills for the months of February 2020 to September 2020 was placed before the Committee.

13. Shri. RA Thabah Divisional Mining Officer cum Chairman of District Level Committee North Garo Hills District submitted letter from Virgo Cements Ltd. Stating that plant is under maintenance and do not have any power plant, and no coal is consumed by the plant. M/s Virgo Cement Ltd. has submitted electricity bills for July and August 2020.

The meeting ended with vote or thanks from the Chair.

Sd/-
(M.S. Rao, IAS)
Chief Secretary Government of Meghalaya

Memo No. MG.48/2020/ 195-A. Dated Shillong the 30th November, 2020

1. P.S to the Chief Secretary to the Government of Meghalaya for kind information of the Chief Secretary.
2. P.S to the Commissioner & Secretary to the Govt. of Meghalaya, Law Department for kind information of the Commissioner & Secretary.
3. P.S to the Commissioner & Secretary to the Govt. of Meghalaya, Commerce and Industries Department for kind information of the Commissioner & Secretary
4. The Director of Mineral Resources, Meghalaya, Shillong for kind information and necessary action.
5. The Mining Engineer, Directorate of Mineral resources Meghalaya Shillong for necessary action.
6. The Divisional Mining Officer, Jowai/Willinmnagnr for necessary action
7. The Mining Officer, Directorate of Mineral resources Meghalaya Shillong for necessary action.
8. All the Cement Plants/Captive Thermal Power Plants in the State for information necessary compliances.

By order etc.
Sd/- (Dr. Manjunatha C, IFS)
Secretary to the Govt. of Meghalaya Mining and Geology Department

sd/-
TRUE COPY

TAJ CEMENT
PERMANENT

Letter No.: HCCL/Mines/DMR/2020-21/91 Date: 20.11.2020

To
The Director of Mineral Resources
Meghalaya, Shillong

Subject: Reply to Letter No. MG.42/2010/Pt I/156 dated 07.09.2020 received by The Director of Mineral Resources Meghalaya, Shillong from the Secretary to the Govt. of Meghalaya, Mining and Geology Department

Respected Sir/Madam,

With reference to the aforesaid subject, we are furnishing you the following documents:

1. Details of clinker produced, limestone, hill sand and clay required and utlised for production of clinker, and royalty and cess payable as well as paid by our company during the year 2019-20 in the Annexure-I attached.
2. Details of payment of Royalty, DMR, DMF and NMET on both limestone (own mines) and limestone (incidental) in Annexure-II.
3. Copies of all the challans reflected in Annexure-II.

We hope you shall find the above satisfactory.

Thanking You.

For Hills Cement Company Limited

Authorised Signatory

Enclosed: Your Letter No. MG.42/2010/Pt I/156 dated 07.09.2020

HILLS CEMENT COMPANY LTD.
CIN-U26942ML2003 PLC007295, Website-www.tajcement.com
CORPORATE OFFICE:"SHIVAMCOMPLEX",Bharalumukh,A.TRoad,Guwahati -781009,Ph.:(0361) 2735552,2735527,
email:hr@hccl.in,info@hccl.in,headoffice@tajcement.com
REGISTERED OFFICE & WORKS: Village Mynkree,116KM Stone,NH-44,Sub Div.:Khliehriat,Dist.:East JaintiaHills,Meghalaya -793200,Email:hillsproject@gmail.com

Annexure-I

Verification of clinker/cement production, limestone and other mineral consumption and royalty and cess payment by the Cement Plants during the year 2019-20

Name of Cement plant : Hills Cement Company Limited

Month	Clinker Production (MT)	Limestone Requirement (MT)	Limestone Utilised (MT)	Limestone produced-own mines (MT)	Limestone - Incidental	Royalty on Limestone Paid (Rs.)				Clay requirement (MT)	Clay utilised (MT)	Royalty Payable on Clay	Sand requirement (MT)	Sand utilised (MT)	Royalty Payable on Sand
						Royalty	DMR	DMF	NMET						
April	34,600	42,460.80	42,460.80	18,735	-	1,498,800.00	1,124,100.00	449,640.00	29,976.00	1,592.28	1,592.28	31,845.60	9,022.92	9,022.92	180,458.40
May	31,550	40,384.00	40,384.00	18,885	-	1,510,800.00	1,133,100.00	453,240.00	30,216.00	1,514.40	1,514.40	30,288.00	8,581.60	8,581.60	171,632.00
June	26,310	33,676.80	33,676.80	18,180	-	1,454,400.00	1,090,800.00	436,320.00	29,088.00	1,262.88	1,262.88	25,257.60	7,156.32	7,156.32	143,126.40
July	6,740	8,627.20	8,627.20	19,695	-	1,575,600.00	1,181,700.00	472,680.00	31,512.00	323.52	323.52	6,470.40	1,833.28	1,833.28	36,665.60
August	22,440	28,723.20	28,723.20	17,910	-	1,432,800.00	1,074,600.00	429,840.00	28,656.00	1,077.12	1,077.12	21,542.40	6,103.68	6,103.68	122,073.60
September	26,280	33,638.40	33,638.40	17,955	-	1,436,400.00	1,077,300.00	430,920.00	28,728.00	1,261.44	1,261.44	25,228.80	7,148.16	7,148.16	142,963.20
October	27,560	35,276.80	35,276.80	17,355	-	1,388,400.00	1,041,300.00	416,520.00	27,768.00	1,322.88	1,322.88	26,457.60	7,496.32	7,496.32	149,926.40
November	28,115	35,987.20	35,987.20	18,840	-	1,507,200.00	1,130,400.00	452,160.00	30,144.00	1,349.52	1,349.52	26,990.40	7,647.28	7,647.28	152,945.60
December	25,580	31,022.40	31,022.40	23,085	-	1,846,800.00	1,385,100.00	554,040.00	36,936.00	1,163.34	1,163.34	23,266.80	6,592.26	6,592.26	131,845.20
January	21,700	27,776.00	27,776.00	23,565	-	1,885,200.00	1,413,900.00	565,560.00	37,704.00	1,041.60	1,041.60	20,832.00	5,902.40	5,902.40	118,048.00
February	-	-	-	-	100,000	10,000,000.00	6,000,000.00	-	-	1,663.20	1,663.20	33,264.00	9,424.80	9,424.80	188,496.00
	34,650	44,352.00	44,352.00	26,010		2,080,800.00	1,560,600.00	624,240.00	41,616.00						
March	31,250	40,000.00	40,000.00	5,025	-	402,000.00	301,500.00	120,600.00	8,040.00	1,500.00	1,500.00	30,000.00	8,500.00	8,500.00	170,000.00
Total	**316,775**	**401,924.80**	**401,924.80**	**225,240.00**	**100,000.00**	**28,019,200.00**	**19,514,400.00**	**5,405,760.00**	**360,384.00**	**15,072.18**	**15,072.18**	**301,443.60**	**85,409.02**	**85,409.02**	**1,708,180.40**

* 1.28 MT of limestone required to produce 1 MT of clinker

** 0.048 MT of clay or shale required to produce 1 MT of clinker

Annexure-II : Details of Royalty and Cess on Limestone Paid during the year 2019-20

Month	Limestone produced-own mines (MT)	Limestone - Incidental	Royalty on Limestone Paid (Rs.)															
			Royalty	Challan No	Challan Date	Challan Amount	DMR	Challan No	Challan Date	Challan Amount	DMF	Challan No	Challan Date	Challan Amount	NMET	Challan No	Challan Date	Challan Amount
Apr-19	18,735	-	1,498,800.00	6141	12.10.2020	8,522,400.00	1,124,100.00	6140	12.10.2020	13,514,400.00	449,640.00	409	09.10.2020	5,405,760.00	29,976.00	6139	12.10.2020	360,384.00
May-19	18,885	-	1,510,800.00				1,133,100.00				453,240.00				30,216.00			
Jun-19	18,180	-	1,454,400.00				1,090,800.00				436,320.00				29,088.00			
Jul-19	19,695	-	1,575,600.00				1,181,700.00				472,680.00				31,512.00			
Feb-20	26,010		2,080,800.00				1,560,600.00				624,240.00				41,616.00			
Mar-20	5,025	-	402,000.00				301,500.00				120,600.00				8,040.00			
Aug-19	17,910	-	1,432,800.00	14746	19.12.2019	5,764,800.00	1,074,600.00				429,840.00				28,656.00			
Sep-19	17,955	-	1,436,400.00				1,077,300.00				430,920.00				28,728.00			
Oct-19	17,355	-	1,388,400.00				1,041,300.00				416,520.00				27,768.00			
Nov-19	18,840	-	1,507,200.00				1,130,400.00				452,160.00				30,144.00			
Dec-19	23,085	-	1,846,800.00	16709	24.01.2020	1,846,800.00	1,385,100.00				554,040.00				36,936.00			
Jan-20	23,565	-	1,885,200.00	17920	02.03.2020	1,885,200.00	1,413,900.00				565,560.00				37,704.00			
Feb-20	-	100,000	10,000,000.00	505	14.05.2020	20,000,000.00	6,000,000.00	506	14.05.2020	12,000,000.00	-				-			
Total	225,240.00	100,000.00	28,019,200.00				19,514,400.00				5,405,760.00				360,384.00			

Note : 1. Royalty and Cess on incidental limestone was paid on 2,00,000 MT (1,00,000 MT produced in the month of February 2020 and 1,00,000 MT produced in the month of May 2020),vide challan no. 505 dated 14.05.2020 and 506 dated 14.05.2020

Meghalaya Schedule III (Sec.I) Form No. 65
(Revised 1939)

Chalan No. 6141 Dated 12.10.20

DMR, Meghalaya

Chalan of cash paid into the … Treasury/Sub-Treasury at….. State Bank of India

ROYALTY ON LIMESTONE

To be filled in by the remitter			To be filled in by the Department Officer or the Treasury			
By whom tendered	Name (or designation) and address of the person on whose behalf money is paid	Full particulars of the remittance and of authority (if any)	Amount Rs.	Amount P.	Head of Account	Order to the Bank
Name M/s Hills Cement Company Limited, Mynkree, East Jaintia Hills District		Payment of Royalty on 10653041 of limestone @ 80/-	85,22,400/-		08533 – Non-Ferrous Mining and Metallurgical Industries-102 Mineral Concession fees & royalties (I) Royalty on Limestone	Date …… Correct, Receive and Grant Receipt (Signature) Full designation of the officer ordering the money to be paid
*(in words) Rupees Eighty Five Lakh Twenty Two Thousand and Four Hundred Only Sd/- Signature Date: 12.10.2020			SEAL OF: PAY CASH/TRANSFER Illegible		To be used only the case of remittances to Bank through an officer of the Government Sd/- Signature of Departmental Officer Divisional Mining Officer, Directorate of Mineral Resources, Meghalaya, Jowai	

Received Payment Date _____ sd/-
Treasurer Accountant 12.10.2020

sd/-
Treasury officer, Asstt. 12.10.2020

Meghalaya Schedule III (Sec. I) Form No. 65

(Revised 1939) DMR, Meghalaya Treasury/Sub-Treasury Chalan No. 14746 Dated 19.12.19

Chalan of cash paid into the …….. at ……..

ROYALTY ON LIMESTONE State Bank of India

To be filled in by the remitter			To be filled in by the Department Officer Or the Treasury			
By whom tendered	Name (or designation) and address of the person on whose behalf money is paid	Full particulars of the remittance and of authority (if any)	Amount Rs.	Amount P.	Head of Account	Order to the Bank.
Name M/s Hills Cement Company Limited, Mynkree, East Jaintia Hills District		Payment of Royalty on 72060 of limestone @ 80/- (illegible)	57,64,800/-		08533 – Non-Ferrous Mining and Metallurgical Industries-102 Mineral Concession fees & royalties (I) Royalty on Limestone	Date …… Correct, Receive and Grant Receipt (Signature) Full designation of the officer ordering the money to be paid
*(in words) Fifty Seven Lakh Sixty Four Thousand and Eight Hundred Only Sd/- Signature Date: 19.12.2019			SEAL OF: PAY CASH/TRANSFER 06.01.2020 Senior Manager United Bank of India		To be used only the case of remittances to Bank through an officer of the Government Sd/- Signature of Departmental Officer Divisional Mining Officer, Directorate of Mineral Resources, Meghalaya, Jowai	

Received Payment Date _____ sd/- sd/-

Treasurer Accountant Treasury officer, Asstt.

Meghalaya Schedule III (Sec. I) Form No. 65

(Revised 1939) DMR, Meghalaya Treasury/Sub-Treasury Chalan No. 16709 Dated 24.01.20

Chalan of cash paid into the …….. at ……..
ROYALTY ON LIMESTONE State Bank of India

To be filled in by the remitter			To be filled in by the Department Officer Or the Treasury			
By whom tendered	Name (or designation) and address of the person on whose behalf money is paid	Full particulars of the remittance and of authority (if any)	Amount Rs.	Amount P.	Head of Account	Order to the Bank
Name M/s Hills Cement Company Limited, Mynkree, East Jaintia Hills District		Payment of Royalty on 23085 of limestone @ 80/- month of Dec – 2019	18,46,500/-		08533 – Non-Ferrous Mining and Metallurgical Industries-102 Mineral Concession fees & royalties (I) Royalty on Limestone	Date …… Correct, Receive and Grant Receipt (Signature) Full designation of the officer ordering the money to be paid
*(in words) Rupees Eighteen Lakh Forty Six Thousand and Five Hundred Only Sd/- Signature Date: 22.01.2019		SEAL OF: PAY CASH/TRANSFER 30.01.2020 Senior Manager United Bank of India Jowai Branch			To be used only the case of remittances to Bank through an officer of the Government Sd/- Signature of Departmental Officer Divisional Mining Officer, Directorate of Mineral Resources, Meghalaya, Jowai	

Received Payment Date _____ Sd/- sd/-
Treasurer Accountant Treasury officer, Asstt.

Meghalaya Schedule III (Sec. I) Form No. 65

(Revised 1939) DMR, Meghalaya Treasury/Sub-Treasury Chalan No. 17920 Dated 02.03.2020

Chalan of cash paid into the …….. at ……..

ROYALTY ON LIMESTONE State Bank of India

To be filled in by the remitter			To be filled in by the Department Officer Or the Treasury			
By whom tendered	Name (or designation) and address of the person on whose behalf money is paid	Full particulars of the remittance and of authority (if any)	Amount Rs.	Amount P.	Head of Account	Order No.
Name M/s Hills Cement Company Limited, Mynkree, East Jaintia Hills District		Payment of Royalty on 23565 of limestone @ 80/- month of Jan 2020	18,85,200/-		08533 – Non-Ferrous Mining and Metallurgical Industries-102 Mineral Concession fees & royalties (I) Royalty on Limestone	Date …… Correct, Receive and Grant Receipt (Signature) Full designation of the officer ordering the money to be paid
*(in words) Rupees Eighteen Lakh Eighty Five Thousand and Two Hundred Only Sd/- Signature Date: 02.03.2020			SEAL OF: PAY CASH/TRANSFER Illegible		To be used only the case of remittances to Bank through an officer of the Government Sd/- Signature of Departmental Officer Divisional Mining Officer, Directorate of Mineral Resources, Meghalaya, Jowai	

Received Payment Date _____Sd/- sd/-

Treasurer Accountant Treasury officer, Asstt. 02.03.2020

Meghalaya Schedule III (Sec. I) Form No. 65

(Revised 1939) DMR, Meghalaya Treasury/Sub-Treasury Chalan No. 505 Dated 14.05.20

Chalan of cash paid into the …….. at ……..

ROYALTY ON LIMESTONE State Bank of India

To be filled in by the remitter			To be filled in by the Department Officer Or the Treasury			
By whom tendered	Name (or designation) and address of the person on whose behalf money is paid	Full particulars of the remittance and of authority (if any)	Amount Rs.	Amount P.	Head of Account	Order to the Bank
Name M/s Hills Cement Company Limited, Mynkree, East Jaintia Hills District		Payment of Royalty on 200000 MT of limestone… (Illegible)	200,00,000/-		08533 – Non-Ferrous Mining and Metallurgical Industries-102 Mineral Concession fees & royalties (I) Royalty on Limestone	Date …… Correct, Receive and Grant Receipt (Signature) Full designation of the officer ordering the money to be paid
*(in words) Rupees Two Crore Only Sd/- Signature Date: 13.05.2020		SEAL OF: PAY CASH/TRANSFER 21.05.2020 Senior Manager United Bank of India Jowai Branch			To be used only the case of remittances to Bank through an officer of the Government Sd/- Signature of Departmental Officer Divisional Mining Officer, Directorate of Mineral Resources, Meghalaya, Jowai	

Received Payment Date _____ Sd/-__ sd/-

Treasurer Accountant 14.05.20 Treasury officer, Asstt.

Meghalaya Schedule III (Sec. I) Form No. 65

(Revised 1939) DMR, Meghalaya Treasury/Sub-Treasury Chalan No. 506 Dated 14.05.20

Chalan of cash paid into the …….. at ……UBI……..

CESS ON LIMESTONE State Bank of India

To be filled in by the remitter			To be filled in by the Department Officer Or the Treasury			
By whom tendered	Name (or designation) and address of the person on whose behalf money is paid	Full particulars of the remittance and of authority (if any)	Amount Rs.	Amount P.	Head of Account	Order to the Bank
Name M/s Hills Cement Company Limited, Mynkree, East Jaintia Hills		Payment of Cess on 200000 MT of limestone… (Illegible)	1,20,00,000/-		08533 – Non-Ferrous Mining and Metallurgical Industries-104 Mines Department - (iii) cess on Limestone	Date …… Correct, Receive and Grant Receipt (Signature) Full designation of the officer ordering the money to be paid
*(in words) Rupees One Crore Twenty Lakh Only Sd/- Signature Date: 13.05.2020		SEAL OF: PAY CASH/TRANSFER 21.05.2020 Senior Manager United Bank of India			To be used only the case of remittances to Bank through an officer of the Government Sd/- Signature of Departmental Officer Divisional Mining Officer, Directorate of Mineral Resources, Meghalaya, Jowai	

Received Payment Date _____ sd/- sd/-

Treasurer Accountant 14.05.2020 Treasury officer, Asstt.

Meghalaya Schedule III (Sec. I) Form No. 65

(Revised 1939) DMR, Meghalaya Treasury/Sub-Treasury Chalan No. 6140 Dated 12.10.20

Chalan of cash paid into the …….. at ……..
CESS ON LIMESTONE State Bank of India

To be filled in by the remitter			To be filled in by the Department Officer Or the Treasury			
By whom tendered	Name (or designation) and address of the person on whose behalf money is paid	Full particulars of the remittance and of authority (if any)	Amount Rs.	Amount P.	Head of Account	Order to the Bank
Name M/s Hills Cement Company Limited, Mynkree, East Jaintia Hills District		Payment of Cess on 225240 of limestone @ 60/-	1,35,14,400/-		08533 – Non-Ferrous Mining and Metallurgical Industries-104 Mines Department - (iii) cess on Limestone	Date …… Correct, Receive and Grant Receipt (Signature) Full designation of the officer ordering the money to be paid
*(in words) Rupees One Crore Thirty Five Lakh Fourteen Thousand and Four Hundred Only Sd/- Signature Date: 12.10.2020			SEAL OF: PAY CASH/TRANSFER 21.10.2020 Senior Manager United Bank of India		To be used only the case of remittances to Bank through an officer of the Government Sd/- Signature of Departmental Officer Divisional Mining Officer, Directorate of Mineral Resources, Meghalaya, Jowai	

Received Payment Date _____ sd/-_ sd/-
Treasurer Accountant 12.10.2020 Treasury officer, Asstt.

CONTRIBUTION TO DISTRICT MINERAL FOUNDATION (DMF)

In Pursuance of Order No. MG.47/2015/132

Dated Shillong, the 22nd December 2017

NAME OF LESSEE: M/s Hills Cement Co. Limited

Name of Mine: Mynkre Limestone Mine

Mine Code: 38MEG03014

Name of Mineral: Limestone Major [√] Minor [ ]

Period: April 2019 to March 2020

Quantity: (Illegible) MT

REMITTER'S DETAILS

Name of Remitter	M/s Hills Cements Company Limited
Bank Name	State Bank of India
Branch	Thangskai
Account No.	32032980631
BENEFICIARY'S DETAILS	
Name	Directorate of Mineral Resources
Bank Name	State Bank of India
Branch	Laitumkhrah Branch
Account No.	37274650113
Bank IFSC Code	SBIN0002081
Amount in figures	Rs. 54,05,760/-
Amount in words	(Rupees Fifty Four Lakh Five Thousand and Seven Hundred Sixty Only)
UTR No.	J# 85767034
Date	

Sd/- sd/-

Signature of Remitter Bank Signature and Seal

Meghalaya Schedule III (Sec. I) Form No. 65

(Revised 1939) DMR, Meghalaya Treasury/Sub-Treasury Chalan No. 6139 Dated 12.10.20

Chalan of cash paid into the …….. at ……..
NATIONAL MINERAL EXPLORATION TRUST State Bank of India

To be filled in by the remitter			To be filled in by the Department Officer Or the Treasury			
By whom tendered	Name (or designation) and address of the person on whose behalf money is paid	Full particulars of the remittance and of authority (if any)	Amount Rs.	Amount P.	Head of Account	Order to the Bank
Name M/s Hills Cement Company Limited, Mynkree, East Jaintia Hills District		Payment of National Mineral Exploration Trust of Limestone on 225240 MT APR-2019 to MAR – 2020	3,60,384/-		8449 – Other Deposits 00-Null 123-National Mineral Exploration	Date …… Correct, Receive and Grant Receipt (Signature) Full designation of the officer ordering the money to be paid
*(in words) Rupees Three Lakh Sixty Thousand Three Hundred and Eighty Four Only Sd/- Signature Date: 12.10.2020		SEAL OF: PAY CASH/TRANSFER 21.10.2020 Senior Manager United Bank of India			To be used only the case of remittances to Bank through an officer of the Government Sd/- Signature of Departmental Officer Divisional Mining Officer, Directorate of Mineral Resources, Meghalaya, Jowai	

Received Payment Date _____sd/-_____ sd/-
Treasurer Accountant Treasury officer, Asstt.

GOVERNMENT OF MEGHALAYA
DIRECTORATE OF MINERAL RESOURCES
SHILLONG

NO.DMR/MM/842/2020/142 Dated Shillong, the 30.11.2020

To,

1. M/s. Jaintia Cement Ltd., New Hill, Jowai-793150, Meghalaya
2. M/s. Green Valley Industries, Nongsning, Sutnga Elaka.
3. M/s. Amrit Cement Ltd., Umlaper, Rymbai Elaka.
4. M/s. Hills Cement Ltd., Mynkre
5. M/s. Goldstone Cement, Musiang Lamare, Rymbai Elaka
6. M/s. Meghalaya Cement Ltd., Thangskai
7. M/s. Adhunik Cement Ltd., Thangskai
8. M/s. Jud Cement Ltd, Wahiajer – Narpuh
9. M/s. Star Cement Ltd., Lumshnong
10. M/s. Star Cement Meghalaya Ltd., Lumshnong
11. M/s. Mawmluh Cherra Cement Ltd.

Sub : Verification of clinker/cement production, limestone and other mineral consumption and royalty & cess payment by the Cements Plants in the State during the year 2019-20.

Sir/Madam,

Please find enclosed herewith Govt. letter No.MG.42/2010/Pt I/156 dated 7th September, 2020 along with enclosure received from Secretary to the Govt. of Meghalaya Mining & Geology Department which is self explanatory.

You are hereby directed to furnish the required information by 2nd December, 2020 failing which show cause notices would be served.

Encl : As above

Yours faithfully,

(Shri David D. Sangma, MCS)
Director of Mineral Resources
Meghalaya : Shillong

Memo NO. DMR/MM/842/2020/142-A

Dated Shillong, the 30.11.2020

Copy forwarded for information and necessary action:-

1. The Secretary to the Govt. of Meghalaya, Mining & Geology Department, Shillong.
2. The Divisional Mining Officer, Williamnagar.
3. The Divisional Mining Officer, Jowai

Director of Mineral Resources
Meghalaya : Shillong.

GOVERNMENT OF MEGHALAYA
MINING & GEOLOGY DEPARTMENT

No. MG.42/2010/Pt 1/156

Dated Shillong the 7th September 2020

From : Dr. Manjunatha C, IFS
Secretary to the Govt. of Meghalaya
Mining and Geology Department

To : The Director of Mineral Resources
Meghalaya, Shillong

Sub. : Verification of clinker/cement production, limestone and other mineral consumption and royalty & cess payment by the Cement Plants in the State during the year 2019-20.

Ref. : Government order No. MG.42/2010/Pt-I/47 dated 11th July, 2019.

Sir,

In pursuance of Government order No. MG42/2010/Pt-I/47 dated 11th July, 2019, I am directed to request you to furnish the report on verification of clinker production, limestone and other mineral consumption and royalty and cess payment by the Cement Plants during the year 2019-20 in a prescribed format attached herewith for further necessary action from the Government.

You are also requested strictly to adhere to procedure laid down vide above order for verification of clinker production and royalty and cess payment by Cement plants for utilising limestone and other minerals.

Information may kindly be submitted within a week.

This is for information and necessary action.

Encl: as above.

Yours faithfully,
Sd/

(Dr. Manjunatha C, IFS)
Secretary to the Govt. of Meghalaya
Mining and Geology Department

No. MG 42/2010/Pt. I/156-A

Dated Shillong the 7th September, 2020

Copy to :

1. P.S. to the Chief Minister of Meghalaya for kind information of the Hon'ble Chief Minister.

By orders etc.
Sd/
(Dr. Manjunatha C. IFS)
Secretary to the Govt. of Meghalaya
Mining and Geology Department

Verification of clinker/cement production, limestone and other mineral consumption and royalty and cess payment by the Cement Plants during the year 2019-20.

Name of the cement plant:

Month	Clinker production (MT)	Limestone requirement*	Limestone utilised	Royalty paid	Cess paid	Clay or shale requirement **	Clay or shale utilised	Royalty paid
April, 2019								
May								
June								
July								
August								
September								
October								
November								
December								
January								
February								
March								
Total								

* 1.30 MT of limestone required to 1 MT of clinker
** 0.20 MT of clay or shale required to produce 1 MT of clinker

sd/-
TRUE COPY

ANNEXURE R16/22

- **What are the fuels that are being used by M/s Hills Cement Company Limited for manufacturing its products? Please also intimate the source of procurement of the fuels?**

  Coal and Mus slate. I shall revert to you by 06.02.2021 with the details.

- **As per the 5th Interim Report dated 02.12.2019 of the Independent Committee on Resource (Coal) Audit of Cement Industries and Thermal Power Plants in Meghalayaconstituted vide Order dated 31.08.2018 by Hon'ble National Green Tribunal, M/s Hills Cement Company Limited has used 1, 17,407 MT of allegedly illegally-mined coal and has not paid Royalty amounting to Rs. 7.925 crores, MEPRF amounting Rs. 5.694 crores, and VAT/GST amounting Rs. 4.696 Crores (Para 3.1.4 of the report). Have these amounts since been paid by M/s Hills Cement Company Limited. If yes, provide the details of payments made. If not, please furnish the reason for non –payment.**

- I am not aware about the payment or non-payment of any such royalty, MEPRF or VAT/GST. We will revert you back on or before 6th of February 2021.

- **Have you received any Demand Notice from Meghalaya Government regarding non-payment of royalty, MEPRF, GST/VAT etc. for illegally-mined coal used by M/s Hills Cement Company Limited as assessed and quantified by the Independent Committee on Resource (Coal) Audit of Cement Industries and Thermal Power Plants in Meghalaya? If so, please furnish a copy of such demand notice.**

- We are not prepared for the points mentioned in Annexure-A to summons. We will revert you back with the details on or before 6th of February 2021.

- **In the Summon under Section 70 of CGST Act, 2017 issued to M/s Hills Cement Company Limited which was issued on 09.10.2020 vide No. DGGI/SRU/MISC/INV/01/20-21/399it has been specifically mentioned in Annexure-A to produce copy demand notice, if any, issued to M/s Hills Cement Company by Meghalaya Government in pursuance to the 5th Interim Report dated 02.12.2019 of the Independent Committee on Resource (Coal) Audit of**

sd/-
TRUE COPY

Cement Industries and Thermal Power Plants in Meghalaya. Since then, your company has sought extension of time for appearance under the Summon on two occasions and in consideration to your request date of appearance has been re-fixed on 21.01.2021 i.e after more than three months. However, from your reply to Q.No. 5, it appears that you are not in a position to furnish the desired information. It can thus be construed that M/s Hills Cement Company has taken a very casual approach in the present investigation and trying to delay the entire proceedings by deliberately not providing the requisite information sought for under Summon and thereby not co-operating with the investigation. Please explain.

Sir, we are co-operating with you in every step and have made correspondences to your every queries. Moreover, we have come to attend the summon dated 21.01.2021. The delay was due to the prevailing situation relating to COVID-19 and the Entry and Exit Rules of the Meghalaya Government. Moreover, we have declared that we are not fully prepared for the additional issues as raised by you. So, we request you to treat the additional issues separately and make your observation on the ongoing investigation.

- **As per Para 2.7.3 of the report of the Independent Committee, M/s Hills Cement Company Limited has used slate as an alternate fuel in its manufacturing plant during the period from 2014-15 and 2016-17. Also in reply to Q. No. 6 you have stated that M/s Hills Cement Company is also using slate as fuel till date. Please state in details the source (s) from where the Slate and slate were procured and the mode of payments made in respect of Slate and Muslate for the period from 2016-17 to 2020-21 (up to December, 2020)**

- I am not aware about the source from where the slate is being procured and and payments related to the same. We will revert you back on or before 6th of February 2020 with the details.

- **Have you paid any royalty to Meghalaya Government in respect of slates claimed to be used by M/s Hills Cement Company Limited during 2016-17 and afterwards? If yes, provide evidence for such payment. Have you paid Service Tax on royalty paid to Government of Meghalaya on slate during 2016-17 and GST since 01.07.2017 to 31.12.2020? If yes, furnish the details.**

(Monita Khemka)

- I am not aware about any royalty or service tax payments on slate. We will revert you back on or before 6th of February 2020 with the details.

- **Has M/s Hills Cement Company Limited declared their Service Tax and/or GST liability of Royalty, MEPRF and any other dues to State Government as raised in the Fifth interim Report of the Independent Committee dated 05.12.2019 in any Service Tax and/or GST Returns for the period?**

- I am not aware about any declaration of such Service Tax Liability. We will revert you back on or before 6th of February 2021.

sd/-
TRUE COPY

- **Has M/s Hills Cement Company Limited filed any appeal against or obtained any stay order against the said NGT Order dated 17.01.2020 which accepted the report of the Independent Committee?**
- I am not aware about any such appeal filed. I shall let you know the same by 06.02.2021.

- **It appears as per Section 9(3) of CGST Act, 2017 read with Notification No. 13/2017 –Central Tax (Rate) dated 28.06.2017 as amended and provisions of Section 13(3) of CGST Act, 2017 that M/s Hills Cement Company Limitedis liable to pay GST under reverse charge mechanism for receipt of services from the State Government of Meghalaya within prescribed time limit. Has M/s Hills Cement Company Limited made any payments under GST against amount paid or payable in pursuance to its GST liabilities of Royalty, MEPRF and any other dues to State Government as raised in the Fifth interim Report of the Independent Committee dated 05.12.2019,within prescribed time limit?**

- I am not aware about any such GST payments. We will revert you back on or before 6th of February 2021.

- **Have you received any letter/notice from any other GST office other than from Directorate General of GST Intelligence, Shillong Regional Unit, Shillong in respect of payment of Royalty, Cess, MEPRF etc as quantified by the Independent Committee on Resource (Coal) Audit of Cement Industries and Thermal Power Plants in Meghalaya in its 5th Interim Report dated 02.12.2019 which has been accepted by the Principal Bench of NGT, New Delhi on 17.01.2020?**

sd/-
TRUE COPY

ANNEXURE R16/23 (Colly)

GOVERNMENT OF MEGHALAYA
OFFICE OF THE DIVISIONAL MINING OFFICER WEST JAINTIA HILLS
MEGHALAYA, JOWAI

No. DMO-J/R/77/2020/940 Dated Jowai, the 29th January 2021

To,

All Cement Plants (Hill Cement Co. Ltd)
in East Jaintia Hills District.

Subject: Verification of Clinker/ Cement production, Limestone and other Mineral Consumption and Royalty & Cess payment by the Cement Plants.

Sir,

Enclosed please find herewith a copy of letter No. DMR/MM/842/2020/139 Dt. 6-10-2020 received from the Director of Mineral Resources, Meghalaya, Shillong along with the enclosures which are self explanatory.

In this connection, you are hereby directed to furnish the figures regarding to the production of clinker/ cement, consumption of limestone and other mineral/ payment of Royalty & Cess for the year 2019- 2020 & 2020-2021 (Upto January 2021) as per format enclosed, on or before the 8th February 2021.

Further, from the month of February 2021, the required information of the month should be submitted on or before the 10th day of the succeeding month for verification failing which Treasury challans for payment of Royalty & Cess will not be passed by this office.

Enclo: As above

Yours faithfully

Divisional Mining Officer
Directorate of Mineral Resources
Meghalaya, Jowai

Memo No. DMO-J/R/77/2020/940-A Dated Jowai, the 29th January 2021

Copy to:

1. The Secretary to the Government of Meghalaya, Mining & Geology, Meghalaya Shillong for favour of kind information.
2. The Director of Mineral Resources, Meghalaya, Shillong for favour of kind information.

Divisional Mining Officer
Directorate of Mineral Resources
Meghalaya, Jowai.

sd/-
TRUE COPY

CEMENT PRODUCTION/ MINERAL CONSUMPTION/ PAYMENT OF ROYALTY AND CESS FOR THE YEAR OF 2019- 2020

By M/S _____

Month	Cement Production	Limestone Utilised	Coal Utilised	Source of		Royalty paid on		Cess paid on Limestone	Quantity of Slate/Clay/ Shale/ Gypsum used
				Limestone	Coal	Coal	Limestone		
April, 2019									
May, 2019									
June, 2019									
July, 2019									
August, 2019									
September, 2019									
October, 2019									
November, 2019									
December, 2019									
January, 2020									
February, 2020									
March, 2020									

sd/-
TRUE COPY

CEMENT PRODUCTION/ MINERAL CONSUMPTION/ PAYMENT OF ROYALTY AND CESS FOR THE YEAR OF 2020- 2021
(Upto January 2021)

By M/S _____

Month	Cement Production	Limestone Utilised	Coal Utilised	Source of		Royalty paid on		Cess paid on Limestone	Quantity of Slate/Clay/ Shale/ Gypsum used
				Limestone	Coal	Coal	Limestone		
April, 2020									
May, 2020									
June, 2020									
July, 2020									
August, 2020									
September, 2020									
October, 2020									
November, 2020									
December, 2020									
January, 2021									

sd/-
TRUE COPY

TAJ
CEMENT
PERMANENT

Letter No: HCCL/Mines/DMR/2020-21/129 Date: 11.02.2021

To,

The Director
Directorate of Mineral Resources
Shillong
Meghalaya

Subject: Submission of Statement of Mineral Consumption and Payment of Royalty and Cess made by M/s. Hills Cement Company Limited for the Financial Year 2019-20 & 2020-21.

Sir,

With the reference to your letter no. DMO-J/R/77/2020/940 dated 29th January, 2021 from your good office regarding the subject cited above; we are hereby submitting the statement for Mineral Consumption and Payment of Royalty and Cess made by M/s. Hills Cement Company Limited for the Financial Year 2019-20 & 2020-21.

This is for your information and record please.

Thanking you,

For, Hills Cement Company Limited
M.K. Jain
Vice President (Mines)

Enclosure:
1. Statement of Mineral Consumption and Payment of Royalty and Cess year 2019-20.
2. Statement of Mineral Consumption and Payment of Royalty and Cess year 2020-21.

sd/-
TRUE COPY

Copy to: The Secretary to the Government of Meghalaya, Mining & Geology, Meghalaya Shillong for favour of kind information.
The Divisional Mining Officer West Jaintia Hills Meghalaya.

sd/-
TRUE COPY

CEMENT PRODUCTION/MINERAL CONSUMPTION/PAYMENT OF ROYALTY AND CESS FOR THE YEAR OF 2019-2020
HILLS CEMENT COMPANY LIMITED

Month	Cement Production (MT)	Clinker Production (MT)	Limestone Utilised	Coal Utilised	Source of		Lime Stone (own mines)	Lime Stone (incidental stock)	Royalty paid on		Cess paid on Lime stone	Quantity of Muslate used	Quantity of Clay used
					Limestone	Coal			Coal	Limestone			
April	35,662.00	34,600.00	42,460.80	1,038.00	Own mines and incidental stock	Trader in open market from outside Meghalaya	18,735.00	--	--	1,498,800.00	1,124,100.00	5,363.00	1,592.28
May	34,416.00	31,550.00	40,384.00	946.50			18,885.00	--	--	1,510,800.00	1,133,100.00	4,890.30	1,514.40
June	29,525.50	26,310.80	33,676.80	789.30			18,180.00	--	--	1,454,400.00	1,090,800.00	4,078.05	1,262.88
July	19,394.00	6,740.00	8,627.20	202.20			19,695.00	--	--	1,575,600.00	1,181,700.00	1,044.70	323.52
August	19,051.00	22,440.00	28,723.20	673.20			17,910.00	--	--	1,432,800.00	1,074,600.00	3,478.20	1,077.12
September	30,336.00	26,280.00	33,638.40	788.40			17,955.00	--	--	1,436,400.00	1,077,300.00	4,073.40	1,261.44
October	31,055.50	27,560.00	35,276.80	826.80			17,355.00	--	--	1,388,400.00	1,041,300.00	4,271.80	1,322.88
November	31,824.00	28,115.00	35,987.20	843.45			18,840.00	--	--	1,507,200.00	1,130,400.00	4,357.83	1,349.52
December	28,900.00	25,580.00	31,022.40	767.40			23,085.00	--	--	1,846,800.00	1,385,100.00	3,964.90	1,163.34
January	36,289.00	21,700.00	27,776.00	651.00			23,565.00	--	--	1,885,200.00	1,413,900.00	3,363.50	1,041.60
February	38,225.00	34,650.00	44,352.00	1,039.50			26,010.00	100,000.00	--	12,080,800.00	7,560,600.00	5,370.75	1,663.20
March	30,371.00	31,250.00	40,000.00	937.50			5,025.00	--	--	402,000.00	301,500.00	4,843.75	1,500.00
Total	365,049.00	316,775.00	401,924.80	9,503.25			225,240.00	100,000.00	--	28,019,200.00	19,514,400.00	49,100.18	15,072.18

Note: Coal is being purchased from traders in open market from outside Meghalaya. Hence, we are not liable for any royalty payment on coal.

sd/-
TRUE COPY

CEMENT PRODUCTION/MINERAL CONSUMPTION/PAYMENT OF ROYALTY AND CESS FOR THE YEAR OF 2020-21

HILLS CEMENT COMPANY LIMITED

Month	Cement Production (MT)	Clinker Production (MT)	Limestone Utilised	Coal Utilised	Source of		Lime Stone (incidental stock)	Royalty paid on		Cess paid on Lime stone	Quantity of Muslate used	Quantity of Clay used
					Limestone	Coal		Coal	Limestone			
April	--	12,510.00	16,012.80	375.30	Incidental stock	Traders in open market from outside Meghalaya	--	--	--	--	1,939.05	600.48
May	35,780.50	31,550.00	40,384.00	946.50			100,000.00	--	10,000,000.00	6,000,000.00	4,890.25	1,154.40
June	27,345.50	37,220.00	47,641.60	1,116.60			--	--	--	--	5,769.10	1,786.56
July	26,967.00	36,720.00	47,001.60	1,101.60			200,000.00	--	20,000,000.00	12,000,000.00	5,691.60	1,762.56
August	28,805.00	37,900.00	48,512.00	1,137.00			--	--	--	--	5,874.50	1,819.20
September	28,067.00	34,680.00	44,390.40	1,040.40			--	--	--	--	5,375.40	1,664.64
October	34,364.00	30,630.00	30,553.60	918.90			--	--	--	--	4,747.65	1,145.76
November	20,842.00	34,600.00	44,288.00	1,038.00			200,000.00	--	20,000,000.00	12,000,000.00	5,363.00	1,660.80
December	39,995.00	28,455.00	36,422.40	853.65			--	--	--	--	4,410.53	1,365.84
January	47,085.50	43,215.00	55,315.20	4,321.50			--	--	--	--	1,728.60	2,074.32
Total	289,251.50	327,480.00	410,521.60	12,849.45			500,000.00	--	50,000,000.00	30,000,000.00	45,789.68	15,394.56

Note: Coal is being purchased from traders in open market from outside Meghalaya. Hence, we are not liable for any royalty payment on coal.

sd/-
TRUE COPY

ANNEXURE R16/24

TAJ
HILLS CEMENT COMPANY LIMITED
Corporate Office: Shivam Complex, Bharalumukh,
A.T. Road, Guwahati, Assam, PIN-781009

To,
The Director of Mineral Resources
Government of Meghalaya, Shillong, Meghalaya

Date: 03/02/2021

Sub: Reply to show cause notice issued under sub-section (1) of Section 21 of the Mines and Minerals (Development & Regulation) Act, 1957.

Ref.: Your Show Cause bearing No. DMR/MM/768/2018/pt-II/Vol-IV/428 dated 03.11.2020

Respected sir,

1. This has reference to the aforesaid notice issued by you calling upon Hills Cement Company Limited (HCCL) to show cause as to why a case may not be registered under Section 21 (1) of MMDR Act, 1957. The said notice is based on the recommendations made in the Fifth Interim Report of the Independent Committee appointed by the Hon'ble National Green Tribunal in O.A. No. 110(THC)/2012.

2. The Committee has erroneously given a finding that Hills Cement Company limited has illegally utilized coal during the period 2014-15 to 2018-19. No opportunity has been given to HCCL to raise objections to the report, either before the independent committee or before the Hon'ble Tribunal. It is submitted that the notice is therefore in pursuant to the proceedings that are in violation of principles of natural justice and therefore non est.

3. HCCL denies the allegation that it has used any illegally sourced coal in its cement manufacturing as observed and quoted by the committee, as referred in the aforesaid notice. There is no concrete evidence whatsoever to establish that HCCL has purchased illegally mined coal. The entire report is based on conjectures and premises based on an analysis of another Cement manufacturing plant and on wrong understanding of use of alternate fuel.

   The impugned notice has been solely on the basis of erroneous findings of the Committee without any evidence against HCCL contravening the provisions of Section 4 so as to attract the penal provisions of Section 21(1).

4. It may be noted that the NGT vide its order of 01.01.2019 had asked the committee to look into whether illegal coal mining and transportation is continuing and also directed trucks and cranes found to be involved in illegal mining and transportation be seized. Even the Hon'ble Supreme Court in State of Meghalaya v. All Dimasa Students Union, Dima Hasao District Committee & Ors [(2019) 8 SCC 177] has held that only the coal which has been seized by the State in illegal transportation and illegal mining for which separate cases have been registered shall be dealt with in accordance with the provisions of Section 21 of MMDR Act. There is no evidence to show that HCCL has either been involved in any illegal mining or illegal transporting or has used any such illegal sourced coal.

5. Section 21 is a penal provision which provides for penalties in the nature of imprisonment and fine which may extend to five lakh rupees per hectare of the area in case there is contravention of the provisions of sub-section (1) or sub-section 1A of Section 4 of the Act. Section 4 provides that no person shall undertake any mining operations in any area except in accordance with the terms and conditions of a mining lease. Section 4 (1-A) puts a restriction in transporting and storing any mineral otherwise than in accordance with the provisions of the act. It was observed that in other words no person will do mining activity without a valid license or lease.

6. It is submitted that HCCL has not undertaken any mining operations /activity in the State of Meghalaya and has not transported, stored or cause to be transported or stored any mineral other than in accordance with the provisions of the Act. There is no concrete evidence whatsoever to establish any contravention of the provisions of Section 4 of the act.

7. It is submitted that penal provisions have to be construed strictly and therefore no case can be registered when there is no evidence to show that HCCL has either done illegal mining or transported or stored mineral which has been excavated contrary to the provisions of the Act and thus there is nothing to show that the ingredients that constitute an offence under Section 21 are present.

8. Without prejudice to the above, it may be noted that there is no recommendation made in the Fifth Interim Report to proceed against the cement companies under Section 21(1) of the MMDR Act. It is only the seized coal that had to be dealt with under Section 21 of the MMDR Act. There is no finding that illegally mined coal has been seized from HCCL. In fact in the sixteenth sitting of the committee held on 22nd July 2019, the committee was of the view that non exercise of the powers conferred on the state by relevant provisions of the MMDR Act to take punitive and coercive action against the persons involved in illegal raising, storage and transportation of coal is the main reason for continuation of illegal mining of coal after imposition of a blanket ban. HCCL is not involved in any of the said activities.

9. In view of the facts and submissions made hereinabove, you are requested to withdraw the notice dated 09.11.2020. It is also pertinent to note that the findings and recommendations of the committee accepted by the NGT vide order that 17.01.2020 in OA 110 (THC)/2012 is subject matter of challenge in CA No. 003280 of 2020 (Star Cement Limited v/s State of Meghalaya & Ors.), which is pending consideration before the Hon'ble Supreme Court. Vide order dated 17.09.2020 notice has been issued in the said Appeal in view of the fact that the report on the basis of which show cause notice has been raised is sub-judice before the Hon'ble Supreme Court. It is requested that either the show cause notice may be withdrawn or no further action may be taken in pursuance to the Show Cause Notice.

For Hills Cement Company Limited
Sd/-, Director

sd/-
TRUE COPY

ANNEXURE R16/25

TAJ
HILLS CEMENT COMPANY LIMITED
Corporate Office: Shivam Complex, Bharalumukh,
A.T. Road, Guwahati, Assam, PIN-781009

To,
The Senior Intelligence Officer,
Directorate General of Goods & Service Tax Intelligence,
Shillong Regional Unit, 3rd Floor,
Old Arunachal Pradesh Secretariat Building,
Shillong, PIN-793001, Meghalaya

Date: 06.02.2021

Ref No: DGGI/SRU/MISC/INV/01/2020-21/399 dated 09.10.2020

Sub: Submissions in response further to the statement recorded on 21.01.2021

Dear Sir,

With reference to our statement recorded on 21.01.2021 in relation to the aforesaid summons, we would like to intimate you the following:

- **What are the fuels that are being used by M/s Hills Cement Company Limited for manufacturing its products? Please also intimate the source of procurement of the fuels?**

  Answer: Coal and Muslate are being used by us as fuels to manufacture clinker and cement. Muslate is purchased from the local suppliers of Meghalaya whereas coal is being procured from local suppliers as well as outside suppliers.

- **As per the 5th Interim Report dated 02.12.2019 of the Independent Committee on Resource (Coal) Audit of Cement Industries and Thermal Power Plants in Meghalaya constituted vide Order dated 31.08.2018 by Hon'ble National Green Tribunal, M/s Hills Cement Company Limited has used 1,17,407 MT of allegedly illegally-mined coal and has not paid Royalty amounting to Rs. 7.925 crores, MEPRF amounting Rs. 5.694 crores, and VAT/GST amounting Rs. 4.696 Crores (Para 3.1.4 of the report). Have these amounts since been paid by M/s Hills Cement Company Limited. If yes, provide the details of payments made. If not, please furnish the reason for non-payment.**

Answer: We have not paid any royalty in respect of coal purchased by M/s Hills Cement Company Limited because we have purchased coal from traders in open market. Hills Cement Company Limited has not been given/ assigned any rights for mining of coal or extraction of slate and Hills Cement Company Limited has never done any mining or extraction in this regard. Royalty payment has never been the liability of Hills Cement Company Limited. Moreover, the quantification of 1,17,407 MT of allegedly illegally-mined coal is being done without any reference to the books and records of Hills Cement Company Limited. The quantification seems to have been done as per some assumptions or estimates which do not hold correct in our case. Thus suitable disagreement with reasons and explanations was submitted before Director of Mineral Resources, Shillong. A copy of the reply submitted is attached for your reference.

- **Have you received any Demand Notice from Meghalaya Government regarding non-payment of royalty, MEPRF, GST/VAT etc. for Illegally-mined coal used by M/s Hills Cement Company Limited as assessed and quantified by the Independent Committee on Resource (Coal) Audit of Cement Industries and Thermal Power Plants in Meghalaya? If so, please furnish a copy of such demand notice.**

  Answer: We have received Letter No. DMR/MM/768/218/Pt-II/Vol-IV/195 dated 19.02.2020 from the Director of Mineral Resources, Meghalaya, Shillong demanding payment of Royalty, MEPRF, GST/VAT etc. on 1,17,407 MT of coal by the Independent Committee on Resource (Coal) Audit of Cement Industries and Thermal Power Plants in Meghalaya quantified without any reference to the books and records of Hills Cement Company Limited. The quantification seems to have been done as per some assumptions or estimates which do not hold correct in our case. Thus suitable disagreement with reasons and explanations was submitted before Director of Mineral Resources, Shillong. A copy of the reply submitted together with the demand notice is attached for your knowledge and reference.

- **As per Para 2.7.3 of the report of the Independent Committee, M/s Hills Cement Company Limited has used slate as an alternative fuel in its manufacturing plant during the period from 2014-15 and 2016-17. Also in reply to Q. No. 6 you have stated that M/s Hills Cement Company is also using slate as fuel till date. Please state in details the source (s) from where the Slate and slate were procured and the mode**

of payments made in respect of Slate and Muslate for the period from 2016-17 to 2020-21 (up to December 2020).

Answer: Muslate is purchased from the local traders in open market of Meghalaya.

- **Have you paid any royalty to Meghalaya Government in respect of slates claimed to be used by M/s Hills Cement Company limited during 2016-17 and afterwards? If yes, provide evidence for such payment. Have you paid Service Tax on royalty paid to Government of Meghalaya on slate during 2016-17 and GST since 01.07.2017 to 31.12.2020? If yes, furnish the details.**

  Answer: We have not paid any royalty in respect of slates purchased by M/s Hills Cement Company Limited during 2016-17 and afterwards because we have purchased Muslate from traders in open market. Hills Cement Company Limited has not been given / assigned any rights for mining of coal or extraction of slate and Hills Cement Company Limited has never done any mining or extraction in this regard. Royalty payment has never been the liability of Hills Cement Company Limited and thus no Service Tax or GST liability arose upon Hills Cement Company Limited.

- **Has M/s Hills Cement Company Limited declared their Service Tax and/or GST liability of Royalty, MEPRF and any other dues to State Government as raised in the Fifth Interim Report of the Independent Committee dated 05.12.2019 in any Service Tax and/or GST Returns for the period?**

  Answer: M/s Hills Cement Company Limited has not declared any Service Tax and/or GST liability of Royalty, MEPRF and any other dues to State Government as raised in the Fifth Interim Report of the Independent Committee dated 05.12.2019 in any Service Tax and/or GST Returns for the period because Hills Cement Company Limited has purchased coal from traders in open market. Hills Cement Company Limited has not been given any rights for mining of coal or extraction of slate and Hills Cement Company Limited has never done any mining or extraction in this regard. Royalty payment has never been the liability of Hills Cement Company limited and thus no Service Tax or GST liability arose upon Hills Cement Company Limited.

- **Has M/s Hills Cement Company Limited filed any appeal against or obtained any stay order against the said NGT Order dated 17.01.2020 which accepted the report of the Independent Committee?**

  Answer: We have received a Show Cause Notice dated 03.11.2020 from the Director of Mineral Resources, Shillong on this issue. We have filed a reply on 03.02.2021. A copy of the same is being forwarded to you for understanding our stand in this regard.

- **It appears as per Section 9(3) of CGST Act, 2017 read with Notification No. 13/2017-Central Tax (Rate) dated 28.06.2017 as amended and provisions of Section 13(3) of CGST Act, 2017 that M/s Hills Cement Company Limited is liable to pay GST under reverse charge mechanism for receipt of services from the State Government of Meghalaya within prescribed time limit. Has M/s Hills Cement Company Limited made any payments under GST against amount paid or payable in pursuance to its GST liabilities of Royalty, MEPRF and any other dues to State Government as raised in the Fifth Interim Report of the Independent Committee dated 05.12.2019, within prescribed time limit?**

  Answer: We have already replied to this question above.

- **Have you received any letter/notice from any other GST office rather than from Directorate General of GST Intelligence, Shillong Regional Unit, Shillong in respect of payment of Royalty, Cess, MEPRF etc. as quantified by the Independent Committee on Resource (Coal) Audit of Cement Industries and Thermal Power Plants in Meghalaya in its 5th Interim Report dated 02.12.2019 which has been accepted by the Principal Bench of NGT, New Delhi on 17.01.2020?**

  Answer: We have received a letter (C. No. IV (16) 04/AE/CGST/SH/2020/707 dated 08.05.2020 from the Deputy Commissioner (A/E) Central Goods & Service Tax, Shillong seeking details relating to coal and royalty thereof based on the Fifth Interim Report on Resource (Coal) Audit of Cement Industries and Thermal Power Plants in Meghalaya. A copy of the letter is forwarded to you. However, the issue has not been preceded thereafter.

For Hills-Cement Company Limited
Sd/-
Authorised Signatory

sd/-
TRUE COPY

ANNEXURE R16/26 (Colly)

GOVERNMENT OF MEGHALAYA
DIRECTORATE OF MINERAL RESOURCES, SHILLONG

NO. DMR/MM/845/2020/36 Dated Shillong, the 08.02.2021

To,
M/s Hills Cement Ltd,
Mynkre, East Jaintia Hills District,
Meghalaya 793200.

Sub: Show Cause Notice

Sir/ Madam.

As decided during the meeting of the Committee constituted to review the quantity or clinker and/or power produced by the Cement Manufacturing Plants and Thermal Power Plants and to verify the legal source of coal purchased, chaired by the Chief Secretary to the Government of Meghalaya held on the 19th October, 2020, you were directed vide Memo No. MG.48/2020/195-A dated 30th November, 2020, to furnish an explanation for the gap in quantity of coal required to produce clinker / power and quantity of coal purchased / used by you during the period February, 2020 to July, 2020. However, no response or documents have been received from you since the date of issue of the minutes.

You are hereby directed to submit a written explanation for not furnishing an explanation within 1 (one) week from the date of issue of this letter, failing of which action will be initiated for violation of Section 4(1A) of the Mines and Minerals (Development and Regulation) Act, 1957.

Sd/-
Director of Mineral Resources, Meghalaya, Shillong

Memo No. DMR/MM/845/2020/ Dated Shillong, the .2021.

Copy forwarded for information:

1. The Secretary to the Govt. of Meghalaya, Mining & Geology Department.
2. The Divisional Mining Officer, Jowai.

Sd/-
Director of Mineral Resources, Meghalaya, Shillong

sd/-
TRUE COPY

GOVERNMENT OF MEGHALAYA
DIRECTORATE OF MINERAL RESOURCES, SHILLONG

NO. DMR/MM/845/2020/37 Dated Shillong, the 08.02.2021

To,
M/s Hills Cement Ltd,
Mynkre, East Jaintia Hills District,
Meghalaya 793200.

Sub: Show Cause Notice

Sir/ Madam,

As decided during the meeting of the Committee constituted to review the quantity or clinker and/or power produced by the Cement Manufacturing Plants and Thermal Power Plants and to verify the legal source of coal purchased, chaired by the Chief Secretary to the Government of Meghalaya held on the 19th October, 2020, you were directed vide Memo No. MG.48/2020/195-A dated 30th November, 2020, to furnish Transport Challans issued by the Mining Department of the origin State or documents of Coal India Ltd. as proof of coal procured during the period February, 2020 to July, 2020. However, no response or documents have been received from you since the date of issue of the minutes.

You are hereby directed to submit a written explanation for not furnishing an explanation within 1 (one) week from the date of issue of this letter, failing of which action will be initiated for violation of Section 4(1A) of the Mines and Minerals (Development and Regulation) Act. 1957.

Sd/-
Director of Mineral Resources, Meghalaya, Shillong

Memo No. DMR/MM/845/2020/ Dated Shillong, the . 2021.

Copy forwarded for information:

1. The Secretary to the Govt. of Meghalaya, Mining & Geology Department.
2. The Divisional Mining Officer, Jowai.

Sd/-
Director of Mineral Resources, Meghalaya, Shillong

sd/-
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GOVERNMENT OF MEGHALAYA
DIRECTORATE OF MINERAL RESOURCES, SHILLONG

NO. OMR/MM/845/2020/38 Dated Shillong, the 08.02.2021

To,
M/s Hills Cement Ltd,
Mynkre, East Jaintia Hills District,
Meghalaya 793200.

Sub: Show Cause Notice

Sir/ Madam.

As decided during the meeting of the Committee constituted to review the quantity or clinker and/or power produced by the Cement Manufacturing Plants and Thermal Power Plants and to verify the legal source of coal purchased, chaired by the Chief Secretary to the Government of Meghalaya held on the 19th October, 2020, you were directed vide Memo No. MG.48/2020/195-A dated 30th November, 2020, to furnish details of clinker/power production and coal procured for the months of August and September 2020 within one week from the date of issue of the minutes of meeting. However, no response or documents have been received from you since the date of issue of the minutes.

You are hereby directed to submit a written explanation for not furnishing an explanation within 1 (one) week from the date of issue of this letter, failing of which action will be initiated for violation of Section 4(1A) of the Mines and Minerals (Development and Regulation) Act, 1957.

Sd/-
Director of Mineral Resources, Meghalaya, Shillong

Memo No. DMR/MM/845/2020/ Dated Shillong, the . 2021.

Copy forwarded for information:

1. The Secretary to the Govt. of Meghalaya, Mining & Geology Department.
2. The Divisional Mining Officer, Jowai.

Sd/-
Director of Mineral Resources, Meghalaya, Shillong

sd/-
TRUE COPY

Minutes of the meeting of the Committee constituted to review of the quantity of clinker and/or power produced by the Cement Manufacturing Plants and Thermal Power Plants and to verify the legal source of coal chaired by the Chief Secretary to the Government of Meghalaya on 11th February, 2021.

Members present: As per Annexure

The meeting was chaired by Shri. M.S. Rao, IAS, the Chief Secretary to the Government of Meghalaya. The Chairman requested the Secretary, Mining and Geology Department to proceed as per the agenda.

1. Agenda: Action taken on minutes of the meeting held on 19th October, 2020.

1.1 The Shri. David D Sangma MCS, Director of Mineral Resources(DMR) informed that show cause notices have been issued during the first week of February, 2020 to cement plants to explain the reason for gap in quantity required to produce clinker/power and quantity used by the respective cement plants as per the table given in the minutes.

1.2 The Chief Secretary recorded his displeasure on the delay in issuing the show cause notices by DMR.

1.3 The DMR informed that show cause notices have been issued to respective cement plants to explain the reason for non-submission of Transport challans to verify the Legal source of coal procured during the period of February to July, 2020.

1.4 The Divisional Mining Officer, Jowai informed that only M/s Star Cement Meghalaya Ltd, M/s Meghalaya Power Ltd. and M/s Goldstone Cement Ltd. have submitted details of clinker/power production and coal procured for the months of August and September, 2020.

1.5 The DMR informed that show cause notices have been issued to defaulting cement plants for non-submission of details for the months of August and September, 2020.

1.6 The Mining Engineer informed that M/s Shakambari Ferro Alloys have not furnished the transport challans to verify the old stock of coal existed as on January, 2020. The OMR informed that show cause notice also issued to M/s Shakambari Ferro Alloys to explain reason for non-submission of Transport Challans.

1.7 The Mining Officer, DMR informed that M/s Maithon Alloys Ltd. and M/s Shyam Century Ferrous Ltd. have not been operating their captive power plants and he further placed before the Committee the electricity bills for the months of October to December, 2020.

1.8 The Committee directed the District Level Committee to conduct physical inspection to ascertain that the thermal power plants are not functioning.

l.9 The Committee directed DMR to submit report on verification of Transport Challan furnished by M/s Amrit Cement Ltd.

Agenda 2: Verification of clinker/power production and source of coal for the period of August to December, 2020.

2.1 The Divisional Mining Officer, Jowai placed before the Committee the details of clinker/power produced and coal procured by respective cement plants, as under:-

Table 1: M/s STAR CEMENT LTD.

Month	Clinker produced in MT	Estimated Coal requirement (14% of weight of clinker produced) in MT (A)	Coal used by Cement Plant in MT (B)	Difference (A-B)	Remarks
August, 20	Nil				
September, 20	Nil				
October 20	26345	3688	3912	-224	Submitted Tax Invoice and E-way bills of Eastern Coalfield India of CIL
November 20	67283	9419	10321	-902	
December 20	58486	8188	8847	-659	

Table 2: M/s Star Cement Meghalaya Ltd.

Month	Clinker produced in MT	Estimated Coal requirement (14% of weight of clinker produced) in MT (A)	Coal used by Cement Plant in MT (B)	Difference (A-B)	Remarks
August	136198	19067	14461	4605	Submitted tax invoice E-way bill and transport challans of North eastern coal fields
September	111335	15586	15677	91	
October 20	135344	18948	18434	513	Submitted tax invoice and e-way bills of Eastern Coalfield India of CIL
November 20	149925	20989	21754	-764	
December 20	151750	21245	21800	-555	

Table 3: M/s Meghalaya Power Ltd.

Month	Power produced in MW	Estimated Coal requirement (0.70kg/kwh of power produced) in MT (A)	Coal used by Power Plant in MT (B)	Difference (A-B)	Remarks
August, 20	14979	10485	8458	2026	Transport Challan not submitted
September, 20	5509	3856	3008	848	
October 20	7760	5432	4141	1090	Submitted tax invoice, e-way bill and Indian custom certificate. The coal is purchased from Awani Resources PTE Ltd. and SAROGI UDYOG Pvt. Ltd. and Swiss Singapore India Limited
November 20	14419	10093.3	7900.98	2192	
December 20	14553	10187	8052.79	2134	

Table 4: M/s Meghalaya Cement Ltd.

Month	Clinker produced in MT	Estimated Coal requirement (15% of weight of clinker produced) in MT (A)	Coal used by Cement Plant in MT (B)	Difference (A-B)	Remarks
August, 20	Not submitted				Not transport challan not submitted
September, 20	34304	5145	5969	-823	
October 20	80355	12053.25	6695.592	5357	

					The firm has submitted the tax invoice e-way bills of Eastern Coalfield
December 20	Not submitted				

Table 5: Captive Thermal Power Plant (M/s Meghalaya Cement Ltd.)

Month	Power produced in MW	Estimated Coal requirement (0.85kg/kwh of power produced) in MT (A)	Coal used by Power Plant in MT (B)	Difference (A-B)	Remarks
August, 20	Not submitted				Transport challan not submitted
September, 20	2432	2067	1449	618	
October 20	6589	4612.3	3969.18	643.12	The firm has submitted the tax invoice, e-way bills of Eastern Coalfield of CIL
December 20	Not submitted				
The firm did not submit details of clinker, cement and power generation for the month of November 2020 and December 2020					

Table 6: M/s Goldstone Cement Ltd.

Month	Clinker produced in MT	Estimated Coal requirement (15% of weight of clinker produced) in MT (A)	Coal used by Cement Plant in MT (B)	Difference (A-B)	Remarks
August, 20	3584	5357	4703	673	

September, 20	48144	7221	6214	1007	Transport challan not submitted
October 20	32981	4947	4263	684	Submitted tax invoice and e-way bill of Eastern Coalfield
November 20	26553	3982	3437	545	
December 20	43763	6564	5641	923	

Table 7: Captive Thermal Power Plant (M/s Goldstone Cement Ltd.)

Month	Power produced in MW	Estimated Coal requirement (0.850kg/kwh of power produced) in MT (A)	Coal used by Power Plant in MT (B)	Difference (A-B)	Remarks
August	5586	4748	3033	1715	Transport Challan not submitted
September	7675	6523	4107	2416	
October 20	6288	5344	3371	1973	Submitted tax invoice and e-way bill of eastern coalfield of CIL
November 20	4705	3999	2526	1473	
December 20	7377	6270	3941	2329	

Table 8: M/s Dalmia Cement Ltd.

Month	Clinker produced in MT	Estimated Coal requirement (15% of weight of clinker produced) in MT (A)	Coal used by Cement Plant in MT (B)	Difference (A-B)	Remarks
August	77331	11599	6147	5452	Transport challan not submitted
September, 20	71432	10714.8	6002	4712	The firm has imported coal from outside country and
October 20	78677	11801.55	6607	5194	
November 20	75855	11378.25	5778	5600	

					tax invoice and e-way bill from Anand Carbo Pvt. Ltd. submitted. However, custom clearance not furnished.

Table 9: Captive Thermal Power Plant (M/s Dalmia Cement Ltd.)

Month	Power produced in MW	Estimated Coal requirement (0.850 kg/kwh of power produced) in MT (A)	Coal used by Power Plant in MT (B)	Difference (A-B)	Remarks
August	8177	6950	2162	4788	Transport Challan not submitted
September, 20	6275	5333.75	1667	3666.75	The firm has imported coal from outside country and tax invoice and e-way bill from Anand Carbo Pvt. Ltd. submitted. However, custom clearance not furnished
October 20	8222	6988.7	2904	4084.7	
November 20	8426	7162.1	3114	4048.1	

2.2 The Divisional Mining Officer, Jowai informed that the following cement plants/thermal power plants have not furnished data of clinker/power production and coal procured and source for the months of August to December, 2020 as under:-

a) Amrit Cements Ltd. b) Green Valley industries c) Hills Cement Ltd iv. and d) JUD Cements Ltd.

2.3 The Committee directed the cement plants who fail to furnish Transport challans to submit the same within one week from the date of receipt of the minutes.

2.4 The Committee directed the DMR to serve show cause notice to defaulting cement plants who have failed to furnish monthly details for verification.

2.5 The Committee directed the DMR to ask explanation from respective cement plants for differences between estimated quantity of coal required to produce clinker/power and actual quantity of coal used during the corresponding period as given in the tables above.

2.6 The Committee also directed that the DMR shall issue show cause notices to cement plants who fails to furnish monthly details on or before 10th of every month, without waiting for the approval of the Committee .

The meeting ended with vote of thanks from the Chair.

Sd/-
(M.S. Rao, IAS)
Chief Secretary, Government of Meghalaya

Memo No. MG.48/2020/238-A. Dated Shillong the 1st March, 2021

1. P.S to the Chief Secretary to the Government of Meghalaya for kind information of the Chief Secretary.
2. P.S to the Commissioner & Secretary to the Govt. of Meghalaya, Law Department for kind information of the Commissioner & Secretary.
3. P.S to the Commissioner & Secretary to the Govt. of Meghalaya, Commerce and Industries Department for kind information of the Commissioner & Secretary
4. The Director of Mineral Resources, Meghalaya, Shillong for kind information and necessary action.
5. The Mining Engineer, Directorate of Mineral resources Meghalaya Shillong for necessary action.
6. The Divisional Mining Officer, Jowai / Williamnagar for necessary action
7. The Mining Officer, Directorate of Mineral resources Meghalaya Shillong for necessary action.

All the Cement Plants/Captive Thermal Power Plants in the State for information and necessary compliances.

By order etc.

Sd/-
(Dr. Manjunatha C, IFS)
Secretary to the Govt. of Meghalaya
Mining and Geology Department

ATTENDANCE SHEET

Members present during the meeting chaired by the Chief Secretary of Meghalaya to review on the quantity of clinker and/or power produced by each Cement Manufacturing Plants and Thermal Power Plants and quantity of coal purchased by each plant from legal sources held on the 11th February, 2021 in the Conference Room IV, Main Secretariat Building, Shillong at 11:30 AM.

Sl. No	Name & Designation	Signature
1	Shri M.S. Rao, IAS Chief Secretary Government of Meghalaya	Sd/-
2	Illegible	Sd/-
3	Illegible	Sd/-
4		
5	Dr. Manjunatha IFS	Sd/-
6	DD Sangama Director of Mineral Resources	Sd/-
7	Illegible	Sd/-
8	Illegible	Sd/-
9	Illegible	Sd/-
10	Illegible	Sd/-
11	Illegible Project Assistant, DMR	Sd/-

sd/-
TRUE COPY

ANNEXURE R16/28

GOVERNMENT OF MEGHALAYA
OFFICE OF THE DIVISIONAL MINING OFFICER, WEST JAINTIA HILLS
MEGHALAYA, JOWAI

No. DMO-J/R/77/2020/1003 Dated Jowai. the 16th February 2021.

To,
Cement Plant/Thermal Power Plant
ln East Jaintia Hills District.

Subject:- Verification of Clinker/Cement production, Limestone and Coal Mineral Consumption and Royalty & Cess payment by the Cement Plants/Thermal Power Plant.

Sir.
In continuation of this office No. DMO-J/R/77/2020/940 dated 29.01.2021 and in order to facilitate the work, you are hereby directed that the monthly figures of Clinker / Cement / Power produced, consumption of limestone and coal, payment of Royalty / Cess, Invoice Number E-Way bill from now onwards (i.e. from the month of February 2021) shall be submitted as per format enclosed. Further the monthly figures of the month is to be furnished on or before the 10th day of the succeeding month positively.

This is for your information and strict compliance.

Yours faithfully

Enclo. As above

Sd/-
(Shri M. Syrty)
Divisional Mining Officer Cum Chairman of the Committee

For East Jaintia Hills District Directorate of Mineral Resources,
Meghalaya, Jowai.

Memo. No. DMO-J/R/77/2020/1003-A Dated Jowai. the 16th February 2021.

Copy to:

1. The Secretary to the Government of Meghalaya, Mining & Geology, Meghalaya Shillong for favour of kind information.
2. The Director of Mineral Resources, Meghalaya, Shillong for favour of kind information.

Sd/-
Divisional Mining Officer Cum Chairman of the Committee
For East Jaintia Hills District
Directorate of Mineral Resources
Meghalya, Jowai

CLINKER PRODUCED/COAL USED / TAX INOVICE / E-WAY BILL

Name of the Cement Plant / Thermal Plant: M/s Hills Cement Ltd. Mynkre, East Jaintia Hills District

Month	Clinker Produced (MT)	Coal requirement (MT) A	Coal Used by cement Plant (MT) B	Difference (A-B)	Consignor			Consignee Name & Address	Mineral Transport Challan of the Origin state
					Name & Address	Tax Invoice No. & Date	E-way Bill		

sd/-

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ANNEXURE R16/ 29 **445**

GOVERNMENT OF MEGHALAYA
DIRECTORATE OF MINERAL RESOURCES
SHILLONG

NO.DMR/MM/759/2013/Vol-II/296 Dated Shillong, the 24-2- 2021.

To,

Hills Cement Limited
Mynkre Village, East Jaintia Hills District
Pincode-793200

Sub: Demand Notice

Sir/ Madam,

Please find enclosed wherewith the Minutes of the Meeting chaired by the Chief Secretary to the Govt. of Meghalaya on 25th September, 2020 to review the Compliance of Hon'ble National Green Tribunal order dated 17-01-2020 in O.A. No.110(THC)/2012 which is self explanatory.

In this connection, I am directed to inform you to make a payment of Rs 400 per Metric Tonne (MT) for quantity of 1, 17,407 MT for consumption or utilization of illegally mined coal by your Cement company as reflected in the fifth interim report of Hon'ble NGT Committee, after the ban imposed by Hon'ble NGT Court, failing which necessary action will be initiated against you under the relevant Acts and Rules.

Enclo: As above.

Yours faithfully,

(Shri David D. Sangma, MCS)
Director of Mineral Resources
Meghalaya:::Shillong

Memo. NO.DMR/MM/759/2013/Vol-II Dated Shillong, the 2021.

Copy forwarded for information:

1. The Secretary to the Govt. of Meghalaya, Mining & Geology Department.
2. The Divisional Mining Officer, Jowai.

Director of Mineral Resources
Meghalaya:::Shillong

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(Protection) Act, 1986 and the rules, regulations & guidelines framed thereunder against each of the Cement Manufacturing Plants and the Thermal Power Plants who has used illegally mined local coal after a ban on the rat-hole coal mining in the State of Meghalaya was imposed by this Tribunal in the month of April, 2014.	was imposed by Hon'ble NGT in the month of April, 2014. 2. The Chief Secretary directed the Meghalaya State Pollution Control Board to take necessary action in compliance of Hon'ble NGT direction.
18.3.2.3. The State of Meghalaya shall realise royalty, GST/VAT, contribution to the MEPR Fund and any other statutory tax and/levy payable on the illegally mined coal utilised by these Cement Manufacturing Plants and the Thermal Power Plants in the State of Meghalaya after the ban on illegal rat-hole mining in the State of Meghalaya was imposed by this Tribunal in April 2014.	1. The Secretary, Mining and Geology Department informed that demand notices have been issued to the Cement Manufacturing Plants and the Thermal Power Plants in the State to pay royalty, GST, MEPRF on the illegally mined coal utilised by respective companies. However, no response received from the cement plants and thermal power plants. Reminder has been sent to defaulters to make payment. No response received. 2. With regard to realization of GST, the Commissioner and Secretary, ERTS informed that the matter will be examined as per the provisions of the Rules and action will be taken accordingly.
18.3.2.4 To restore the damage caused to the flora, fauna, rivers, streams, water bodies and the environment in general by illegal rat-hole mining of coal and also to mitigate the suffering caused to the local tribal residents by the illegal rat- hole coal mining, the State of Meghalaya shall realise from each of the aforementioned Cement Manufacturing Plants and Thermal Power Plants who have used illegally mined local coal after a ban on illegal rat-hole coal mining was imposed by this Tribunal in the month of April 2014, an amount of Rs. 400 per tonne of coal to be utilised by each such	It was decided that the DMR shall issue demand notice for payment of 400 per tonne of illegally mined coal utilized by the cement plants and thermal power plants after the ban imposed by Hon'ble NGT in April, 2014.

Sd/
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ANNEXURE R16/30

Item No. 01 Court No. 1

BEFORE THE NATIONAL GREEN TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

Original Application No. 110(T_{HC})/2012

Threat to life arising out of coal
mining in south garo hills district Applicant

Versus

State of Meghalaya & Ors. Respondent

Date of hearing: 01.03.2021
Date of uploading of order on website: 15.03.2021

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL, CHAIRPERSON
HON'BLE MR. JUSTICE SHEO KUMAR SINGH, JUDICIAL MEMBER
HON'BLE DR. NAGIN NANDA, EXPERT MEMBER

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ORDER

Background of the matter leading to prohibiting rat hole mining

1. The matter pertains to remedial action against unscientific 'Rat Hole' Mining of coal in the State of Meghalaya. Proceedings commenced on the basis of a news item to the effect that **on 06.07.2012, thirty coal labourers were trapped in a coal mine and fifteen of them died**. After due consideration of the matter, on 17.04.2014, this Tribunal directed the State of Meghalaya to ensure **that rat hole mining is stopped forthwith throughout the State and any illegal transport of coal shall not take place until further orders.**

2. On 09.06.2014, to give effect to order dated 17.04.2014, a Committee was formed **to quantify the extracted coal and its location, assess its value and also to prescribe mode of its transportation**. In the light of the report this Tribunal, **on 07.10.2017, noted that 6.3 million tonnes of illegally mined coal valued at Rs. 307 Crores was lying in the State on which royalty of Rs. 400 Crores was assessed.** Direction was issued for videography in the operation of the weigh bridges. The issue of quantum of coal to be permitted to be transported was to be gone into with the assistance of the Committee. Further, direction was issued to **credit the amount of royalty in a separate account with 10% of the value of coal to be credited to Environment Protection Fund**. On 31.03.2016, the Tribunal directed that except the coal already transported, **the remaining will vest in the State**.

Constitution of Monitoring Committee

3. Finally, **on 31.08.2018, after reviewing the earlier proceedings, this Tribunal directed that rat hole mining will remain prohibited and**

so also the transportation of the mined material. The State will be the custodian of the available coal for which necessary inventory will be prepared. The Tribunal also directed constitution of a Committee to be headed by a former High Court Judge of the Guwahati High Court **for restoration of the environment and rehabilitation of the victims.** The Committee was at liberty to take up incidental issues. **The Committee was also to supervise issues arising out of receivership/custodianship of already extracted coal, including environmental issues arising out storage and remedial steps.** Other Members of the Committee were to be representatives of CPCB and Indian School of Mines, Dhanbad. The State of Meghalaya was to provide records, logistics and facilities to the Committee. The Committee was free to requisition services of technical experts from the State and to carry out field visits. The Committee was also free to set up its website for receiving and giving information and to involve educational institutions for awareness and feedback. The Committee was to meet twice in a month to review the progress and to fix further targets and send reports to this Tribunal every two months.

Reports of the Committee and further orders

4. The Committee gave its report on 02.01.2019 which was considered vide order dated 04.01.2019 with regard to the following questions framed by the Committee:-

> *"(A) Whether coal mining activities, including extraction of coal and the transportation of the same, are going on despite the order passed by the Hon'ble NGT imposing ban on coal mining and transportation?*
>
> *(B) Quantity of extracted coal as on the date on which the ban was imposed by the Hon'ble NGT and left to be transported?*
>
> *(C) Quantity of un-inventoried coal which has been extracted before imposition of ban by the Hon'ble NGT?*
>
> *(D) Whether coal mining activities as well as dumping of coal results in adverse environmental effect, if so, the nature and extent thereof?*

(E) What are the steps required to be taken by the Committee for restoration of the environment and rehabilitation of victims of coal mining?

*(F) The extent of execution of the Action Plan prepared by the Committee?***"**

Incident of 13.12.2018 – 15 workers trapped

5. The Tribunal noted that a **further tragic incident took place on 13.12.2018 where 15 workers were trapped**. The report was that the illegal mining was still continuing. **The assessed quantity of such coal was 23,25,663.54 MT.** The mining was resulting in adverse impact on the environment for which a study was required to be undertaken. Action plan was proposed for restoration of the environment. In view of the consistent failure of the State in enforcing the law, this Tribunal held the State to be liable to deposit a sum of Rs. 100 Crores with the Central Pollution Control Board (CPCB) to be spent for restoration of the environment. The Tribunal also observed that the Committee may consider seizure of equipments used for illegal mining or transportation, to be released only after payment of 50% of the showroom price of such equipments. The Tribunal suggested that the Committee may consider the following:

> **"***36. The Committee may also consider the following:-*
>
> *1. Any cranes and trucks found to be involved in illegal mining or transportation which have not yet been seized may also be seized. The seized vehicles or equipments be released by the concerned District Magistrates only after recovering damages to the extent of 50% of the showroom price of the vehicles or equipments. The said amount may also be credited to the restoration fund.*
>
> *2. Efforts be expedited to identify victims who have suffered at least since 01.07.2012 and to assess loss to the environment and the manner of restoration.*
>
> *3. Disaster Management Plan for the whole of the area 'on site' as well as 'off site' needs to be prepared and put into operation.*
>
> *4. Appropriate technology to replace rat hole mining.*

5. Resource (coal) audit of Meghalaya Power Limited and Star Cement Limited to ascertain the legitimate procurement of coal and its source.

6. The Committee may take services of NEERI Nagpur, Indian School of Mine, Dhanbad, FRI Dehradun, CPCB apart from any other agency for making assessment of the damages.

7. Survey of health of the habitants may also be considered.

8. Skill Development Programmes to provide alternative means of employment to the workers involved in rat hole mining may be considered.

*9. Mitigation/restoration of impacted areas due to AMD.***"**

6. Further report was considered on 11.04.2019. The Tribunal approved the recommendations including those for **installation of digital display boards in respect of quality of water of the concerned areas and evolving mechanism for effective action against transportation of illegally mined coal such as electronic manifest system, audit of source of coal acquired by the power generation and cement plants**.

7. The matter was further considered on 22.08.2019 in the light of report dated 02.08.2019 received from the Committee as follows:-

"*1 to 6 xxx xxx xxx*

8. *Further report dated 02.08.2019 has been received from the Committee to be considered today. We may note that the Hon'ble Supreme Court, vide judgement dated 03.07.2019, in Civil Appeal No. 10720 of 2018 (State of Meghalaya v. All Dimasa Students Union, Dima Hasao District Committee and Ors) and other connected decided Appeals arising from orders of this Tribunal, directing, inter alia, as follows:*

"Conclusions:-

191. From the foregoing discussions we arrived at following conclusions:-

xx xx xx

9) As per statutory regime brought in force by notification dated 15.01.2016 issued under Environment (Protection) Act, 1986, environmental clearance is required for a project of coal for mining of any extent of area. While implementing statutory regime for carrying mining operations in the Hills Districts of the State of Meghalaya, the

State of Meghalaya has to ensure compliance of not only MMDR Act, 1957 but Mines Act, 1952 as well as Environment (Protection) Act, 1986.

10) In Hill District of State of Meghalaya ***for carrying coal mining operations in privately owned/community owned land it is not the State Government which shall grant the mining lease under Chapter V of Rules, 1960, but it is the private owner/community owner of the land, who is also the owner of the mineral, who shall grant lease for mining of coal as per provisions of Chapter V of Rules, 1960 after obtaining previous approval of the Central Government through the State Government.***

xx xx xx

13) In event the mining is carried out by a mining lease holder as per the provisions of Act, 1957 and Rules, 1960 with ***an approved mining plan there can be no objections in carrying of such mining operations under the regulation and control of the State of Meghalaya. We clarify that in event mining operations are undertaken in privately owned/community owned land in Hills Districts of Meghalaya in accordance with mining lease with approved mining plan as per Act, 1957 and Mineral Concessions Rule, 1960, the ban order dated 17.04.2014 of the tribunal of the NGT shall not come in way of carrying mining operations****.*

xx xx xx

20) The coal extracted and lying in open after 15.05.2016 does not automatically vest in the State of Meghalaya and ***the owner of the coal or the person who has mined the coal shall have the proprietary right in the mineral which shall not be lost.***

21) The suggestion of learned Amicus Curiae that ***entire extracted coal lying at various places in hills districts of Meghalaya be directed to be taken over by Coal India Ltd. is accepted. The Coal India Ltd. may dispose of the same as per its normal method of disposal and proceeds be dealt with as per directions issued.***

*22) The State having carried out the assessment of the coal lying in the aforesaid four districts including the details of the quantities and the details of owners being available with it, i****t may ensure that entire coal is handed over to the Coal India Ltd., as per the mode and manner to be formulated by Katakey Committee in consultation with officers of the Coal India Ltd. and the State of Meghalaya.***

23) ***It is for Coal India Ltd. to decide as to venue, where they shall receive the coal, i.e., either at any of its depot or any other place in the State of Meghalaya and it is for the Coal India Ltd. to finalise the process of disposal and auction of the coal. It shall be the duty of the State of Meghalaya and its officers especially Deputy Commissioner of the area concerned to enter details of quantity of the coal, name of the owner and place from where it is collected. All concerned shall take steps***

to ensure weighment of the coal when it is received by Coal India Ltd.

24) ***The expenses of transportation shall be borne by the State of Meghalaya, Coal India Ltd. or by both, which expenses shall be deductible from the price received of the coal. The State of Meghalaya shall be entitled to royalty and payment towards MERP Fund as well as taxes out of the price of the coal. After deducting its expenses for transportation with 10% of price of the coal, the Coal India Ltd. shall remit the balance amount to the State and it is for the State after deducting the royalty and payment to the MERP Fund and taxes to pay back balance the amount to the owner.***

25) The coal which has been seized by the State ***in illegal transportation and illegal mining for which different cases have been registered by the State, is not to be dealt with as directed above. The seized coal shall be dealt by the State in accordance with Section 21 of the Act, 1957 and on being satisfied, the State can take a decision to recover the entire quantity of coal so illegally raised without lawful authority.***

192 In view of the foregoing discussions and conclusions, all these appeals are decided in the following manner: -

xx xx xx

4) All I.As. seeking direction for transportation of coal are disposed of directing: -

i) All extracted coal as assessed by State of Meghalaya lying in different districts of State of Meghalaya which as per order of NGT is in custody of State of Meghalaya shall be handed over to Coal India Ltd. for proper disposal.

ii) The Katakey Committee after discussion with Coal India Ltd. and State of Meghalaya shall formulate a mechanism for transport, weighment of all assessed coal.

iii) The Coal India Ltd. shall auction the coal so received by it as per its best judgment and remit the proceed to State to the extent as directed above.

iv) All coal seized by the State for which cases have already been registered shall be dealt by the State in accordance with Section 21 of 1957 Act."

8. We may now deal with the report of the Committee which is, inter alia, as follows:

"It is, therefore, evident that though the learned counsel appearing for the State of Meghalaya submitted before the Hon'ble Tribunal that the compliance report in that regard shall be submitted to this committee within two weeks, the direction to install Digital Display Boards has not been fully implemented till date. As stated above, such Boards have been installed in the State Capital,

i.e., in Shillong only. The same have not been installed in the coal mining affected districts and Sub-Divisions so far.

The Committee directs the ***aforementioned 4(four) Cement Plants, namely, Green Valley Industries Ltd, Gold Stone Cement Ltd, Hills Cement Ltd and Virgo Cement Ltd and one Thermal Power Plant, namely, CMJ Breweries Ltd to depute their representatives to attend the next sitting of the Committee scheduled to be held on 14.08.2019 along with all required information and documents without fail****.*

The Secretary to the Govt. of Meghalaya, Mining and Geology Department, during the Proceeding No. 16-B held on 23.07.2019 has produced before the Committee a letter dated 22.07.2019 seeking a month's time to ***formulate a comprehensive plan and proper policy of transportation and handing over of coal to the Coal India Limited for disposal/auction as per rules of the Coal India Limited. The Committee has also been informed that after finalisation, the same shall be placed before the Committee for deliberation.***

Based on the said communication, one month time has been granted to the Mining and Geology Department, Govt. of Meghalaya. The second special sitting scheduled to be held in Guwahati on 26.07.2019 with the representatives of the Coal India Limited and the concerned departments of the Govt. of Meghalaya to discuss about the formulation of a policy for transportation and handing over of the coal to the Coal India Limited, has, therefore, been postponed and the next date was decided to be fixed in its Proceeding to be held on 14.08.2019.

The Committee in the said Proceeding has recorded that the majority of the directions issued by it in the Proceeding No.12 dated 25.04.2019 have not been implemented so far and hence the Commissioner & Secretary to the Govt. of Meghalaya, Mining and Geology Department has been directed to submit a report on the status of implementation of each of these directions in the sitting scheduled to be held on 14.08.2019.

From the aforesaid position, it is, therefore, evident that the directions issued by the Committee in its Proceeding No.12 dated 25.04.2019 have not been fully complied with till date.

(C) CONSIDERATION OF THE RECOMMENDATIONS OF THE COMMITTEE MADE IN ITS PROCEEDING Nos. 13, 14 AND 15 DATED 03.05.2019, 03.06.2019 AND 28.06.2019, COPIES OF WHICH HAVE BEEN SENT BY MAIL IN ngp.filingAgmail.com ON 08.07.2019.

(1) The Committee in the Proceeding No.13 dated 03.05.2019 recommended for consideration for release of an amount of

Rs.40,36,500/- from the MEPR Fund to implement ***the pilot project for afforestation and reclamation of coal mining affected land and organisation of festival-cum-mass awareness programme submitted by the Principal Chief Conservator of Forest (Climate Change Research and Training), Govt. of Meghalaya and North Eastern Regional Office of the Central Pollution Control Board.***

(2) The Committee also in the Proceeding No. 14 dated 03.06.2019 has recommended for consideration by the Hon'ble Tribunal for passing necessary order for deployment of CAPFs to assist the State Police in checking the transportation and mining of coal in the State for the purpose of enforcement of the direction issued from time to time to ban illegal mining and transportation of coal.

(3) The Committee in the said Proceeding had also recommended for consideration by the Hon'ble Tribunal to release a number of rupees one Crore from MEPR fund to facilitate the Forest & Environment Department for afforestation of the coal mine affected areas and to ensure availability of adequate number of good quality plants.

*(4) The Committee in the Proceeding No.15 dated 25.06.2019 has also recommended for consideration by the Hon'ble Tribunal for release of Rs.19,19,500/- from the MEPR Fund towards the cost to be incurred in t****he Pilot Project of Micro Algae Treatment of the acidic water in the identified stream in the coal mining affected areas to be implemented by M/S Trinity Impex International.***

The Hon'ble Tribunal may consider the aforesaid recommendations of the Committee.

The Committee, on 31.08.2019 shall submit the further report relating to the status of implementation of the Action Plan prepared by it, directions issued by it from time to time and also the directions issued by the Hon'ble Supreme Court in Civil Appeal No. 10720 of 2018 (State of Meghalaya v. All Dimasa Students Union, Dima Hasao District Committee and Ors.) and other analogous matters passed In Judgment & Order dated 03.07.2019."

9. Learned Counsel for State of Meghalaya submitted that with regard to display boards, further steps have been taken and a report dated 03.08.2019 has been filed before this Tribunal and a report will also be filed before the Committee. The Committee may look into the same.

10. As regards effective action against illegal transportation, the Committee has suggested deployment of Central Armed Forces and the State Police. The Committee has also suggested release of certain funds. Learned counsel for the State submitted that the recommendations of the Committee be accepted.

11. ***We accept the recommendations of the Committee for release of the amount as presented in para (3) & (4) of recommendations as noted above****. As regards deployment of Central Armed Police Forces (CAPF), our attention has been drawn to earlier proceedings before this Tribunal in order dated 25.03.2015 as follows:*

> ***"****1. The Additional Secretary, North East in the Ministry of Home, Central Government shall, within a period of two weeks from today, hold a meeting with the Chief Secretary of the State of Meghalaya and other concerned Authorities and consider the proposal of the State of Meghalaya for deployment of appropriate force to ensure compliance of orders of the Tribunal and protection of the Environment and Ecology, particularly water bodies as recorded in various orders of the Tribunal. We are hopeful, that the decision will be taken objectively and in the interest of public at large."*

12. *We are informed that in pursuance thereof, the Central Government did provide the requisite Forces at that time. In the light thereof, the State of Meghalaya to follow the same course of approaching the Central Government. The Central Government may give due consideration to such proposal expeditiously.*

13. *Only other issue which survives for consideration is the enforcement of directions of the Hon'ble Supreme Court* ***for handing over coal already mined and lying at various places in Meghalaya to the Coal India Ltd. As per directions of the Hon'ble Supreme Court, in the judgement dated 03.07.2019 the same may be looked into by the Committee in consultation with the officers of Coal India and the State of Meghalaya. We suggest that the Committee may fix specific timeline for the purpose.***

14. *Our attention in this regard has been drawn to a Challan dated 13.08.2019 issued by the Divisional Mining Officer, Jowai with regard to transportation of the 'auctioned' mineral. Learned Counsel for the State may ascertain whether the transportation is in terms of the scheme prepared by the Committee in accordance with the directions of the Hon'ble Supreme Court and if not, remedial action may be taken. The Committee may look into this aspect and applicability of online electronic manifest system for regulating movements of vehicles and issuance of challans as per the Tribunal's order dated 11.04.2019.*

15. *The companies in question are directed to furnish the requisite information to the Committee, failing which this Tribunal may have to take coercive measures against the Chief Executive Officers of the companies. This aspect will be considered in the light of further report of the Committee. The Committee may also make its recommendations about the conduct of officers*

not cooperating in compliance of orders of the Hon'ble Supreme Court and this Tribunal so that the State may take appropriate action and inform this Tribunal.

16. The Committee has proposed to send its further report by 31.08.2019. Thereafter, a further report be sent after three months by 30.11.2019.

*17. List again on 10.12.2019 or as and when the occasion arises.***"**

Supreme Court judgement in appeal from NGT orders

8. We have perused the judgement of the Hon'ble Supreme Court in (2019) 8 SCC 177 in Appeals arising out of orders of this Tribunal. The Hon'ble Supreme has upheld the jurisdiction of this Tribunal in dealing with the matter and constituting the Monitoring Committee. Though the private owners of the land had right in the minerals after deducting handling charges, royalty and Environment Protection Fund, no unregulated and unscientific mining could be carried out. The Mining Policy of the State was required to be consistent with the Mines and Minerals (Development and Regulation) Act, 1957 (MMDR Act) and mining, even by owner, is required to be regulated under the statutory scheme. The Environmental Clearance (EC) is required in terms of the relevant Notification. Compliance of MMDR Act, Mines Act, 1952 as well as Environment (Protection) Act, 1986 (EP Act) is necessary. The Mineral Concession Rules 1960 are also required to be followed. **Schedule VI to the Constitution does not affect the said laws**. Order of the Tribunal dated 17.04.2014 was upheld banning Rat Hole mining, as the manner of such mining is not consistent with the statutory scheme. However, the said ban will not bar legal and scientific mining as per statutory scheme. Order of the Tribunal constituting MEPR fund was also upheld. Order dated 04.01.2019 requiring deposit of Rs. 100 Crores with CPCB for restoration of environment was also upheld but the same could be paid

out of the Meghalaya Environment Protection and Restoration Fund' (MEPR Fund). The extracted coal laying at various places was directed to taken over by Coal India Limited. The coal is to be handed over to Coal India Limited by the State in the manner formulated by the Committee. The State of Meghalaya and Coal India Limited are to deliberate with the Committee to finalize plan for transportation and handling over of the coal for disposal as per Rules which may be beneficial for the owners of the mine as well as the State. The Coal India Limited is also to take steps for payment of the coal and the State of Meghalaya is entitled to royalty and taxes. After deducting cost of transportation/royalty and payment to MEPR fund and taxes plus 10% of the value of the coal, the balance is to be disbursed to the owner. The disbursement is to be made by the State. The coal seized in illegal transportation of illegal mining is to be dealt by the State under Section 21 of the MMDR Act separately.

17.1.2020 order of NGT on 4th to 6th report and change of Chairperson of the Committee

9. The matter was thereafter dealt with on 17.01.2020 in the light of 04th, 05th and 06th Reports of the Committee dated 31.08.2019, 02.12.2019 and 03.12.2019. Before referring the same, we may first refer to the extracts from the first 3 reports dated 02.01.2019, 31.03.2019 and 02.08.2019 which also consider the earlier orders of the Tribunal dated 04.01.2019, 11.04.2019 and 22.08.2019 as follows:-

> "***Reports***
>
> **"***3.1* ***First Interim Report***
>
> *3.1.1 The Committee submitted its First Interim Report dated 31.12.2018 to the Hon'ble NGT on 02.01.2019. The said First Interim report contains findings of the Committee on the following questions framed by the Committee:-*

A. Whether coal mining activities, including extraction of coal and the transportation of the same, are going on despite the order passed by the Hon'ble NGT imposing ban on coal mining and transportation?

B. Quantity of extracted coal as on the date on which the ban was imposed by the Hon'ble NGT and left to be transported?

C. Quantity of un-inventoried coal which has been extracted before imposition of ban by the Hon'ble NGT?

D. Whether coal mining activities as well as dumping of coal results in adverse environmental effect, if so, the nature and extent thereof?

E. What are the steps required to be taken by the Committee for restoration of the environment and rehabilitation of victims of coal mining?

F. The extent of execution of the Action Plan prepared by the Committee?

3.2 ***Second Interim Report***

3.2.1 The Committee submitted its Second Interim Report dated 30.03.2019 to the Hon'ble NGT. In the said Report, the Committee placed before the Hon'ble NGT the current status of the following issues:

(i) Availability and investment of amounts available in the MEPR Fund.

(ii) Monitoring of quality of water in the rivers and streams of the areas affected by coal mining.

(iii) Steps taken for neutralisation of Acid Mine Drainage (AMD) contaminated water in the rivers & streams of the areas affected by coal mining activities.

(iv) Status of the ongoing water supply schemes in coal mining affected areas in East Jaintia Hills District, under the Public Health Engineering Department.

(v) Seizure of cranes, trucks etc. involved in illegal mining or transportation and release of such vehicles and equipment.

(vi) Skill Development Schemes

(vii) Survey of health of the habitants of the areas affected by coal mining.

(viii) Framing of Disaster Management Plan, both "on site" and "off site".

(ix) Verification of un-inventorised coal.

(x) Procurement of coal by the Cement Companies from the local market in the State of Meghalaya.

(xi) Pilot Projects to be undertaken by CIMFR-CISR, Dhanbad

(xii) Awareness Camps/Programme.

(xiii) Applications for compensation to the next of kin of the persons who died during illegal mining and to the persons who suffered injuries during due to illegal coal mining.

(xiv) Preparation of Geospatial Database inputs of Planning and Restoration of areas affected by coal mining in the State of Meghalaya.

(xv) Coal mining activities including transpiration of coal.

3.2.2 The Committee in the said Report also recommended that the Hon'ble NGT may permit release of an amount of Rs.96.59 lakh for procurement of 6(six) numbers of vehicles mounted with Water Tankers to be used for supplying potable waters to the villagers of the villages in the district of East Jaintia Hills affected by coal mining activities and where the potable water has not so far been supplied.

3.3 ***Third Interim Report***

3.3.1 The Committee submitted its Third Interim Report dated 02.08.2019 to the Hon'ble NGT on 02.08.2019. In the said Report, the Committee placed before the Hon'ble NGT the current status of the following directions issued by the Hon'ble NGT in the Order dated 11.04.2019:

(i) Release and utilisation of an amount of Rs.96.59 lakh from the MEPR Fund in favour of the Deputy Commissioner, East Jaintia Hills District for purchase of the six vehicles mounted with water tankers.

(ii) Installation of Digital Display Boards at the Headquarters of coal mining affected Districts and Sub-Divisions and display thereon quality of water in ten worst polluted rivers/streams in the District/Sub-Division.

(iii) Audit of the source of coal acquired by the power generation and cement plants in the State of Meghalaya.

(iv) Mechanism to be adopted for effective action against illegal transportation of coal such as electronic manifest system for regulating movement of vehicles and issuance of challans."

Order dated 04.01.2019:

"*4.1.2 In view of the consistent failure of the State in enforcing the law, the Hon'ble NGT held the State to be liable to deposit a sum of Rs. 100 Crores with the Central Pollution Control Board (CPCB) to be spent for restoration of the environment. The Hon'ble NGT also observed that the Committee may consider seizure of equipment used for illegal mining or transportation, to be released only after payment of 50% of the showroom price of such equipment.*

4.1.3. The Hon'ble NGT in the said order dated 04.01.2019 also suggested that the Committee may consider the following:

(i) Any cranes and trucks found to be involved in illegal mining or transportation which have not yet been seized may also be seized. The seized vehicles or equipment be released by the 4

concerned District Magistrates only after recovering damages to the extent of 50% of the showroom price of the vehicles or equipment. The said amount may also be credited to the restoration fund.

(ii) Efforts be expedited to identify victims who have suffered at least since 01.07.2012 and to assess loss to the environment and the manner of restoration.

(iii) Disaster Management Plan for the whole of the area 'on site' as well as 'off site' needs to be prepared and put into operation.

(iv) Appropriate technology to replace rat hole mining.

(v) Resource (coal) audit of Meghalaya Power Limited and Star Cement Limited to ascertain the legitimate procurement of coal and its source.

Order dated 11.04.2019:

4.2.2 The Hon'ble NGT in the said order dated 11.04.2019 also noted the finding of the Committee that despite the order passed by the Hon'ble Supreme Court prohibiting transportation of coal, the same has not been stopped by the authorities for the reasons best known to them as well as another finding relating to non-installation of Digital Display Boards in the Sub-Division, Districts and the State Headquarters/Capital, displaying the quality of water in the respective areas for information of general public. The Hon'ble NGT, having regard to the submission of the learned counsel appearing for the State of Meghalaya directed that the aforesaid issues will be duly dealt with and a compliance report shall be filed before the committee within two weeks, directed the Committee to consider the same on its next sitting, i.e., on 25.04.2019. The committee was also given liberty to consider the matter and pass further orders/recommendations.

4.2.3 The Hon'ble NGT vide the said Order also directed that the Committee may consider requirement of foolproof mechanism to be adopted for effective action against transportation of illegally mined coal such as electronic manifest system for regulating movement of vehicles and issuance of challans and also may consider audit of resource of coal acquired by the Power Generation and Cement Plants in the State of Meghalaya.

Order dated 22.08.2019:

4.3.2 The Hon'ble NGT in the said Order dated 22.08.2019 also directed as below:

(i) For making available Central Armed Police Force (CAPF) the State of Meghalaya shall follow the same course of approaching the Central Government as has been done by them in the past in compliance of directions issued by the Hon'ble NGT vide order dated 25.03.2015. The Central Government may give due consideration to such proposal expeditiously.

(ii) As per directions of the Hon'ble Supreme Court, in the judgement dated 03.07.2019 the enforcement of directions of the Hon'ble Supreme Court for handing over coal already mined and lying at various places in Meghalaya to the Coal India Ltd may be looked into by the Committee in consultation with the officers of Coal India and the State of Meghalaya. The Committee may fix specific timeline for the purpose.

(iii) Learned Counsel for the State may ascertain whether the transportation under a Challan dated 13.08.2019 issued by the Divisional Mining Officer, Jowai with regard to transportation of the 'auctioned' mineral is in terms of the scheme prepared by the Committee in accordance with the directions of the Hon'ble Supreme Court and if not, remedial action may be taken. The Committee may look into this aspect and applicability of online electronic manifest system for regulating movements of vehicles and issuance of challans as per the Tribunal's order dated 11.04.2019.

(iv) The cement companies in question are directed to furnish the requisite information to the Committee, failing which this Tribunal may have to take coercive measures against the Chief Executive Officers of the companies. This aspect will be considered in the light of further report of the Committee.

(v) The Committee may also make its recommendations about the conduct of officers not cooperating in compliance of orders of the Hon'ble Supreme Court and this Tribunal so that the State may take appropriate action and inform this Tribunal."

10. Thereafter 04th, 05th and 06th reports were dealt with which are extracted below:-

"4th Interim Report dated 31.08.2019

In the 4th Interim Report the Committee considered the mechanism to deal with the complaints under Section 21 of the MMDR Act of illegal raising and transportation of coal, procedure for exercise of powers under Section 21 (5) of the MMDR Act, action to be taken in new cases of illegal mining/storage and transportation, action for preventing illegal mining and storage, recovery of fresh stock of coal extracted prior to ban, action for violation of Water (Prevention and Control of Pollution) Act, 1974 and EP Act apart from action under MMDR Act, steps for mitigating environment pollution caused by acidic water and emitting from the coal depots/ dumps, mechanism in term of EIA Notification of 2006, video recording of consignments for illegal transportation of coal, scheme to reward informers giving information about illegal mining/transportation, establishing coal mine surveillance system and SOP to deduct illegal mining or dumping of coal, disposal of coal confiscated under Section 21(5) of MMDR Act, preparation of geological and feasibility report for scientific coal mining, execution of pilot project for treatment of acidic water and for afforestation and reclamation of coal mining affected land, preparation of draft

guidelines for utilization of amounts of MEPR fund including amount of Rs. 100 Crore transfer to CPCB, continuation of Prof. (retired) A.K. Singh, from Indian School of Mines, Dhanbad as Member of the Committee, recording of coal depots where coal is to be handed over to Coal India Limited by joint Committee. After due consideration the Committee has suggested the following directions:-

> ***"****The Hon'ble NGT may consider to pass the following directions:*
>
> *1. The State of Meghalaya shall constitute a Monitoring Committee under Chairmanship of the Chief Secretary to undertake monthly review of actions taken by various 'Authorized Officers' to file complaints before concerned Courts of Law under Section 21 of the MMDR Act against the persons involved in illegal raising and transportation of coal. (para 5.1.2.12 (i))*
>
> *2. The State of Meghalaya shall formulate guidelines stipulating therein a detailed procedure for exercise of the powers conferred on the State under sub-section (5) of section 21 of the MMDR Act to recover mineral raised unlawfully from such person or where such mineral has already been disposed to recover price thereof (para 5.1.2.12 (ii))*
>
> *3. The State of Meghalaya shall mandatorily invoke provisions of sub-section (5) of section 21 of the MMDR Act in all new cases where illegal raising or storage or transportation of coal is detected in the State of Meghalaya. (para 5.1.2.12 (iii))*
>
> *4. The State of Meghalaya shall in exercise of powers conferred by Section 23 (C) of the MMDR Act formulate rules for preventing illegal mining, transportation and storage of minerals and shall notify the same in the official Gazette within one month. (para 5.1.2.12 (iv))*
> *5.In the cases where any person declares any fresh stock of coal purported to be extracted prior to imposition of the ban by the Hon'ble NGT, apart from other punitive actions, actions under sub-section (5) to section 21 of the MMDR Act to recover such coal shall mandatorily be initiated by the State of Meghalaya (para 5.1.2.12 (v)).*
>
> *6. Subject to provisions of the Law of Limitation, the MSPCB and CPCB shall initiate necessary action to file complaints under relevant sections of the Water Act against persons involved in raising, storage and transportation of the coal reportedly extracted prior to imposition of ban on rat hole coal mining in the State of Meghalaya by the Hon'ble NGT in April 2014, transportation of which has been allowed by the Hon'ble NGT and the Hon'ble Supreme Court. (para 5.1.3.6 (i))*
>
> *7. In case any fresh illegal mining, storage or transportation of coal in the State of Meghalaya is detected by the Police or District Administration or the Mining and Geology*

Department, apart from initiation of proceedings under relevant provisions of the MMDR Act against the persons involved in such mining, storage and transportation of the coal, the same shall also be intimated to the MSPCB and CPCB for initiation of necessary actions to file compliant against relevant section(s) of the Water Act against such person. Details of all such cases detected after imposition of ban on illegal rat hole coal mining in April, 2017 shall also be communicated to the MSPCB and CPCB for similar actions. (para 5.1.3.6 (ii)).

8. In case any fresh raising of coal in the State of Meghalaya is detected by the Police or District Administration or the Mining and Geology Department, apart from initiation of proceedings under relevant provisions of the MMDR Act against the persons involved in such illegal raising of the coal, the same shall be intimated to the North Eastern Regional Office of the Ministry of Environment, Forest and Climate Change, Government of India for initiation of necessary actions to file complaint against relevant section of the EP Act against such persons. Details of all such cases detected on or after 15.01.2016 shall also be communicated to the North Eastern Regional Office of the Ministry of Environment, Forest and Climate Change, Government of India for similar actions. (para 5.1.4.3(i))

9. The CPCB and the MSPCB shall critically examine the regulatory regime presently in force to govern establishment and operation of coal depots/dumps in the State of Meghalaya and take necessary actions to fill gaps, if any, in such regime to prevent, minimize and mitigate environment pollution caused by acidic water emanating from such depots (para 5.2.3).

10. The State of Meghalaya shall within one month put in place a mechanism stipulated in Appendix XII of the EIA Notification 2006 to regulate transportation of coal in the State. No transportation of coal in the State of Meghalaya shall, after a period of one month, be allowed till such system containing all the features stipulated in the said Notifications is fully operationalized. (para 5.3.7 (i))

11. The State of Meghalaya shall operationalize a system to video record consignment of each truck passing through all probable routes likely to be used for illegal transportation of coal. The State of Meghalaya shall identify suitable locations which may cause least disturbance to non truck traffic and install a system of Close Circuit Cameras to ensure video recording of registration number and consignment of each truck passing through each such routes. To minimize inconvenience to non-truck traffic, feasibility of installation of such system at existing toll gates, checkpoints, parking lanes/ bays etc. may be explored. In case no such toll gates, check points, parking lanes/ bays etc. exist at the required locations, the State of Meghalaya in consultation with and/or assistance of the National Highways and Infrastructure Development Corporation

(NHIDCL) and/or National Highways Authority of India (NHAI) shall construct additional lanes to facilitate checking of trucks without causing inconvenience to other traffic. Temper proof continuous video recordings made at the check points shall be retained at least for a period of one year and shall periodically be reviewed / checked by the authorities in the Police, Civil Administration and Mining & Geology Department from time to time. (para 5.3.7 (ii))

12. State of Meghalaya shall within a month frame a scheme to suitable reward the informers in case the information on illegal mining and/or transportation of coal provided by such informers is found to be true. Confidentiality of the persons furnishing the information, shall at all cost be maintained so that such informer is not threatened by anyone who are interested in continuing coal mining activities. (para 5.3.7 (iii)).

13. The State of Meghalaya with the assistance of North Eastern Space Applications Centre (NESAC), Department of Space, Government of India, shall within a period of three months put in place a Coal Mine Surveillance System (CMSS) in the State of Meghalaya and also develop a Standard Operating Procedure (SoP) providing for effective follow up action, in case any illegal mining or dumping of coal is detected by the MSS. The CMSS to be developed may be similar to one which has already been developed by the Ministry of Mines and Indian Bureau of Mines (IBM) with assistance from the Bhaskaracharya Institute for Space Application and Geo-Informatics (BISAG), Gandhinagar and Ministry of Electronics and Information Technology (MEITY). {para 5.3.7 (iv)).

14. The coal which has either been recovered by the State in exercise of powers conferred under sub-section (5) of Section 21 of the MMDR Act or has been confiscated in favour of the State of Meghalaya by an order of a Court of Law and the coal which has been seized by the Officers Authorised by the State Government in this behalf disposal of which has been permitted by the concerned Competent Court of Law, shall be disposed of only through e-auction conducted by the Coal India Limited {para 5.3.7 (v)}.

15. The State of Meghalaya shall expedite drilling of requisite number of bore-holes in 1 sq. km. area in Khliehriat-Sutnga area in East Jaintia Hills District and complete preparation of Geological Report and Feasibility Report for scientific coal mining in the said area within two months. {para 5.4.2.2 (i)).

16. The State of Meghalaya is allowed to use an amount of Rs. 4,15,000 (rupees four lakh fifteen thousand) only plus GST at the applicable rates for execution of a Pilot Project on treatment of acidic water at a Water Supply Scheme (WSS) under the Public Health Engineering (PHE) Department at Lelad village in East Jaintia Hills District by using micro-algae consortia as an alternative to lime solution by M/s.

Trinity Impex International & Phycospectrum Environmental Research Centre. {para 5.5.6.6 (i)].

17. The State of Meghalaya and the CPCB are allowed to utilize an amount of Rs.40,36,500/- from the MEPR Fund to implement a pilot project for afforestation and reclamation of coal mining affected land and organization of a festival-cum-mass awareness programme submitted by the Principal Chief Conservator of Forest (Climate Change Research and Training), Govt. of Meghalaya and North Eastern Regional Directorate of the CPCB. (para 5.5.8.2 (i)}.

18. The State of Meghalaya shall within one month formulate draft guidelines, strictly in conformity with the broad parameters suggested by the Justice Katakey Committee in its fourteenth Sitting held on 03.06.2019, for utilization of amounts available in the MEPR Fund in an expeditious and transparent manner and submit the same to the Committee. The Committee shall examine the draft guidelines and place the same along with its comments thereon before this Tribunal within one month of receipt of the guidelines. (para 5.5.9.8 (i)).

19. The amount available in the MFPR Fund including an amount of Rs. 100 Crores transferred to the CPCB in compliance of direction issued by the Hon'ble Supreme Court in paragraph 179 of Judgment dated 03.07.2019 in the Civil Appeal No. 10720 of 2018 in the matter of State of Meghalaya versus All Dimasa Student Union, Dima-Hasao District Committee and Ors. and other connected matters and the interest accrued thereon shall be used exclusively for implementation of Action Plan prepared by the Committee for restoration of environment in areas affected by coal mining in the State of Meghalaya. The Committee based on inputs received from various stakeholders or on its own motion may periodically review, revise and update the Action Plan. (para 5.5.9.8 (ii)).

20. Even after expiry of the term of his engagement as a Chair Professor at Indian School of Mines (IIT-ISM), Dhanbad, Professor (Retd.) A.K. Singh shall continue to be a member of the Committee as a representative of the Director, IIT-ISM, Dhanbad. (para 5.7.1.3 (i)).

21. Video recording of all the coal depots where the coal to be handed over to the Coal India Limited is presently lying, to be recorded by joint teams consisting of a representative from the Mining and Geology Department, Meghalaya State Pollution Control Board and the Coal India Limited, in the manner as directed by the Committee in its First Special Sitting held at Shillong on 12.07.2019 and use of high resolution satellite imageries for different time-intervals since the imposition of ban on coal mining by the Hon'ble NGT to ascertain continuous existence of all such coal dumps since imposition of ban on coal mining by this Hon'ble Tribunal in April 2014, shall be essential components of the Policy being formulated by the State

of Meghalaya for handing over of the coal to the Coal India Limited for disposal through e-auction. (para 5.7.4.7 (i)).

*The Committee in this report dated 31.08.2019 has highlighted the various orders passed by the Hon'ble NGT, gist of various earlier reports submitted by it, the directions issued by the Hon'ble NGT on the said reports, relevant order passed by the Hon'ble Supreme Court and the issues examined by the Committee after submission of the second interim report, together with summary of recommendations for consideration of the Hon'ble NGT, as the Committee has completed one year from the date of its constitution by the Hon'ble NGT vide its order dated 31.08.2018.***"**

5th Interim Report dated 02.12.2019

The 5th Interim Report mere the back ground of earlier proceedings, sums up the minutes of the meetings and analysis the information given by the industries and regulatory authorities at length and thereafter records findings and recommendations. The report has been uploaded on the website of the National Green Tribunal. The questions considered in the said report in para 2.2.6 are:-

1. Whether the specific coal requirement of afore-mentioned Cement Manufacturing Plants and a Thermal Power Plant of the Star Cement Limited and its subsidiaries is substantially lower than specific coal requirement stated in the respective TEFRs?
2. What is the actual specific coal requirement for the afore-mentioned Cement Manufacturing Plants and a Thermal Power Plant of the Star Cement Limited?
3. Whether it is technically feasible to use huge quantity of slate in lieu of coal without making any modification in design of these Plants?
4. Whether the afore-mentioned Plants of Star Cement Limited and its subsidiaries have actually used huge quantity of alternate fuel *(i.e.* Slate) in lieu of coal?
5. Whether slate, if used, has been used after obtaining all requisite regulatory approvals?

After analyzing the entire data the findings recorded are:-

"*CHAPTER 3: FINDINGS AND RECOMMENDATIONS*

1.1.1 FINDINGS

1.1.2 3.1.1 Except for the clinker manufacturing plant of the Mawmluh Cherra Cement Limited (A State PSU) and Captive Power Plants of the Maithan Alloy Limited and the CMJ Breweries Private Limited, there is a huge gap in quantity of coal required to produce reported quantity of clinker and/or power and the coal reported to be purchased from legal sources during the Audit Period by all other

Cement Manufacturing Plants and Thermal Power plants in the State of Meghalaya for which resource (coal) audit could be completed by the Committee. Year-wise quantities of the coal required to produce reported quantities of clinker and/or power, the coal actually purchased from legal sources and the gap between the two for each of these Plants are as below:

(metric tonnes)

Plant	***Items***	***Year***					***Total***
		2014-15	*2015-16*	*2016-17*	*2017-18*	*2018-19*	
1	*2*	*3*	*4*	*5*	*6*	*7*	
Star Cement Limited and its two subsidiaries	*Coal required* *	4,24,636	4,73,806	4,93,365	4,70,145	4,50,096	**23,12,048**
	Coal procured **	97,047	2,64,674	61,830	1,29,020	1,13,201	**6,65,772**
	Gap	3,27,589	2,09,132	4,31,535	3,41,125	3,36,895	**16,46,276**
Amrit Cement Limited and its captive TPP	*Coal required* *	84,323	1,06,548	1,05,745	1,00,155	1,46,919	**5,43,690**
	Coal procured **	3,861	88,165	38,785	74,978	31,833	**2,37,622**
	Gap	80,462	18,383	66,960	25,177	1,15,086	**3,06,068**
Dalmia Cement (Bharat) Limited and its Captive TPP	Coal required*	2,00,028	2,01,797	1,94,234	2,22,215	2,56,324	**10,74,598**
	Coal procured **	17,433	98,296	56,208	1,07,092	54,478	**3,33,507**
	Gap	1,82,595	1,03,501	1,38,026	1,15,123	2,01,846	**7,41,091**
Goldstone Cement Limited and its Captive TPP	Coal required*	0	0	39,652	1,15,104	1,47,919	**3,02,675**
	Coal procured **	0	0	5,918	21,295	4,946	**32,159**
	Gap	0	0	33,734	93,809	1,42,973	**2,70,516**
Green Valley Industries Limited	*Coal required* *	58,205	55,262	57,505	64,673	65,398	**3,01,043**
	Coal procured **	44,844	50,555	46,762	51,068	30,278	**2,23,507**
	Gap	13,361	4,707	10,743	13,605	35,120	**77,536**
Hill Cement Company Limited	*Coal required* *	18,397	32,158	38,548	30,600	35,085	**1,54,788**
	Coal procured **	0	11,989	9,797	2,248	13,347	**37,381**
	Gap	18,397	20,169	28,751	28,352	21,738	**1,17,407**

JUD Cements Limited	*Coal required **	29,761	38,604	23,994	28,249	20,576	**1,41,184**
	*Coal procured ***	0	16,348	2,099	377	370	**19,194**
	Gap	29,761	22,256	21,895	27,872	20,206	**1,21,990**
Meghalaya Cements Limited and its Captive TPP	*Coal required **	1,43,334	1,72,873	1,53,873	1,84,291	1,85,140	**8,39,511**
	*Coal procured ***	96,533	44,686	45,968	54,012	53,987	**2,95,186**
	Gap	46,801	1,28,187	1,07,905	1,30,279	1,31,153	**5,44,325**
Captive TPP of Shyam Century	*Coal required **	54,499	46,959	88,743	58,563	29,497	**2,78,261**
	*Coal procured ***	43,576	32,461	72,086	13,704	4,960	**1,66,787**
	Gap	10,923	14,498	16,657	44,859	24,537	**1,11,474**
Ferrous Limited	*Coal required **	10,13,183	11,28,007	11,95,659	12,73,995	13,36,954	**59,47,798**
	*Coal procured ***	3,03,294	6,07,174	3,39,453	4,53,794	3,07,400	**20,11,115**
	Gap	7,09,889	5,20,833	8,56,206	8,20,201	10,29,554	**39,36,683**

**: Coal required to produce reported quantities of clinker and/or power*

***: Coal reported to be procured from legal sources.*

3.1.2 The Committee is of the view that the entire gap of 39.37 lakh MT between the quantity of the coal required to produce reported quantity of the clinker and the electrical power and the coal purchased from legal sources by these Plants during the Audit Period constituting about two-third of the coal requirement of these plants during the Audit Period has been met from the illegally mined local coal. Demand for a huge quantity of illegally mined coal from these plants has sustained and supported a wide scale illegal rat-hole coal mining in the State of Meghalaya in flagrant violation of a ban imposed by the Hon'ble NGT.

3.1.3 Continuance of illegal rat-hole coal mining in the State of Meghalaya to meet the huge requirement of coal for these Cement Manufacturing Plants and the Thermal Power Plants have caused huge damage to flora, fauna, rivers, streams, water bodies and the environment in general in the State of Meghalaya. It has also made

the ban imposed by the Hon'ble NGT on illegal rat-hole coal mining virtually inoperative.

3.1.4 *No royalty, taxes and any other statutory levies has been paid to the State of Meghalaya on the illegally mined coal utilised by these Cement Manufacturing Plants and Thermal Power Plants during the Audit Period resulting in a huge loss to the State exchequer. In fact ban on the illegal rat-hole coal mining in the State of Meghalaya came as a boon to these Cement Manufacturing Plants and Thermal Power Plants in the State of Meghalaya as it virtually exempted them from the requirement of payment of royalty, taxes and other statutory levies payable on more than two-third of the coal consumed by them. The amounts of royalty (@ Rs. 675 per MT), contribution to Meghalaya Environment Protection and Restoration Fund (MEPR Fund) at the rate of Rs. 485 per MT and GST/ VAT @ 5 % of the sale value of approx. Rs. 8,000 per MT amounting to Rs 400 per MT) payable on the illegally mined coal utilised by each of these Cement Manufacturing Plants and Thermal Power Plants during the Audit Period are as below:*

S. No.	**Plant**	**Qt. of illegal coal used (MT)**	**Royalty**	**MEPRF**	**GST/VAT**	**Total**
1.	2.	3.	4.	5.	6.	7
1.	Star Cement Limited and its two subsidiaries	16,46,276	111.124	79.844	65.851	**256.819**
2.	Amrit Cement	3,06,068	20.660	14.844	12.243	**47.747**
3.	Dalmia Bharat Cement Ltd	7,41,092	50.024	35.943	29.644	**115.610**
4.	Goldstone Cement Ltd.	2,70,516	18.260	13.120	10.821	**42.200**
5.	Green Valley Industries Ltd.	77,536	5.234	3.760	3.101	**12.096**
6.	Hill Cement Ltd.	1,17,407	7.925	5.694	4.696	**18.315**

7.	JUD Cement Ltd.	1,21,990	8.234	5.917	4.880	**19.030**
8.	Meghalaya Cement Ltd.	5,44,325	36.742	26.400	21.773	**84.915**
9.	Shyam Century Ferrous Ltd.	1,11,474	7.524	5.406	4.459	**17.390**
	Total	**39,36,684**	**265.726**	**190.929**	**157.467**	**614.123**

3.1.5 The royalty and VAT/GST amounting to Rs. 423.194 Crore payable on illegally mined coal utilised by the Cement Manufacturing Plants and Thermal Power Plants, if realised and properly utilised, can significantly enhance living standard of the tribal residents, especially those residing in the areas affected by such illegal coal mining, of the State. Similarly, an amount of Rs. 190.929 Crore payable to MEPR Fund for the said illegally mined coal utilised by these Plants, if properly utilised, may greatly help in restoration of flora, fauna, rivers, streams, water bodies and the environment in general damaged by illegal rat-hole coal mining in the State of Meghalaya.

3.1.6 Claim of these Cement Manufacturing Plants and Thermal Power Plants that about two-third of their coal requirement have been met by a non-fuel mineral (i.e. slate) without making any change in the design of these plants is not tenable. The Committee, based on a detailed analysis given in para 2.2.26 to 2.2.52, is of the view that it is neither technically feasible nor legally permissible for these plants to replace more than two-third of their coal requirement by a non-fuel mineral such as slate.

3.1.7 These Plants have purchased illegally mined local coal in the name of slate to circumvent the ban imposed by the Hon'ble NGT on illegal rat-hole coal mining in the State of Meghalaya and also to evade payment of royalty, GST/VAT and other statutory levies and contribution to MEPR Fund on the coal utilised by them.

3.1.8 Even for the sake of an argument it is assumed that the claim of these plants that more than two-third of their coal requirement during the Audit Period has been met by a non-fuel mineral (viz. slate) without making any change/modification in the design of these plants is true, it would have caused equal, if not more, damage to the flora, fauna, rivers, streams, water bodies and the environment in general in the State of Meghalaya as all such slate has admittedly been mined in an unscientific and haphazard

manner without any mitigative measures and without obtaining mandatory mining lease, consent to establish, consent to operate, environmental clearance and authorisation/ no-objection certificate from the State Pollution Control Board in a flagrant violation of the existing mining, environmental, pollution control and labour safety laws.

3.1.9 Transportation and use of a huge quantity of illegally mined coal by these plants could not have escaped notice of regulatory authorities, both in the State of Meghalaya and the Union of India. It could not have escaped notice to the District and police administration. Instead of taking actions to prevent use of illegally mined coal by these plants and to initiate appropriate proceedings under relevant provisions of the Mines and Minerals (Development and Regulation) Act, 1957; the Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981 and the Environment (Protection) Act, 1986 against these Plants for use of illegally mined local coal, the regulatory authorities have tried to regularise/justify the use of illegally mined coal by accepting royalty on slate claimed to be used by these plants and by supporting the claim of these Plants that it is technically and legally feasible to replace two-third of the coal requirement of these plants by a non-fuel mineral such as slate and the slate can be used by these plants as a waste without obtaining any clearance under the Mines and Minerals (Development and Regulation) Act, 1957; the Water (Prevention and Control of Pollution) Act, 1974; the Air (Prevention and Control of Pollution) Act, 1981; the Environment (Protection) Act, 1986 and the rules, regulations & guidelines framed thereunder.

3.1.10 As per information provided to the Committee by the Mining and Geology Department in the State of Meghalaya, none of these plants participated in a public auction conducted by the State of Meghalaya to sell more than 38,000 MT of seized coal available at locations in close vicinity of majority of these plants. The Committee therefore is of the view that a major part of the coal requirement of these plants is still being met from illegally mined local coal.

3.2 RECOMMENDATIONS

3.2.1 To put a stop to the illegal rat-hole mining of the coal being undertaken in the State of Meghalaya in flagrant violation of the mining, environmental and labour safety laws as well as the orders issued by the Hon'ble Supreme Court and the Hon'ble NGT to meet the requirement of the coal for the Cement Manufacturing Plants and Thermal Power Plants in the State of Meghalaya and also to restore damage caused the flora, fauna, rivers, streams, water bodies and environment in general by illegal rat-hole coal mining, the Committee recommends that the Hon'ble NGT may consider to issue the following directions:-

1. The Chief Secretary of the State of Meghalaya shall undertake monthly review the quantity of clinker and/or power produced by each Cement Manufacturing Plants and Thermal Power Plant in the State of Meghalaya and the quantity of coal purchased by each such plant from legal sources to produce such reported quantities of clinker and/or power. Such review for a month shall be undertaken on or before tenth day of the next month. A quarterly report stating therein the month-wise quantities of clinker and/or power produced, quantity of coal consumed to produce such quantities of clinker and/or power by each such plant and action(s), if any, taken against any such plant in case of any anomaly observed during the review shall be submitted to this Tribunal by the Chief Secretary, Meghalaya. Such report for a quarter shall be submitted to this Tribunal on or before fifteenth day of the next quarter.

2. The State of Meghalaya; the Ministry of Environment, Forest and Climate Change, Government of India and the Meghalaya State Pollution Control Board shall initiate proceedings in accordance with the provisions of the Mines and Minerals (Development and Regulation) Act, 1957; the Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981 the Environment (Protection) Act, 1986 and the rules, regulations & guidelines framed thereunder against each of the Cement Manufacturing Plants and the Thermal Power Plants who has used illegally mined local coal after a ban on the rat-hole coal mining in the State of Meghalaya was imposed by this Tribunal in the month of April, 2014.

3. The State of Meghalaya shall realise royalty, GST/VAT, contribution to the MEPR Fund and any other statutory tax and/levy payable on the illegally mined coal utilised by these Cement Manufacturing Plants and the Thermal Power Plants in the State of Meghalaya after the ban on illegal rat-hole mining in the State of Meghalaya was imposed by this Tribunal in April 2014.

4. To restore the damage caused to the flora, fauna, rivers, streams, water bodies and the environment in general by illegal rat-hole mining of coal and also to mitigate the suffering caused to the local tribal residents by the illegal rat-hole coal mining, the State of Meghalaya shall realise from each of the aforementioned Cement Manufacturing Plants and Thermal Power Plants who have used illegally mined local coal after a ban on illegal rat-hole coal mining was imposed by this Tribunal in the month of April 2014, an amount of Rs. 400 per tonne of coal to be utilised by each such plants on or after the date of this order and deposit the same in the MEPR Fund. Such amount for coal utilised during a month shall be realised on or before fifteenth day of the next month. Not less than fifty percent of these amounts shall be utilised for restoration of damage caused to the flora, fauna, rivers,

streams, water bodies and the environment in general by illegal rat-hole mining of the coal in the State of Meghalaya. The balance amounts shall be utilised for socio-economic development of the tribal residents in areas affected by the coal mining in the State of Meghalaya. It is clarified that the afore-mentioned amount of Rs. 400 per MT of coal shall be in addition the contribution to MEPRF at the rate of Rs. 485 per MT of coal already being realised by the State in compliance of earlier orders of this Tribunal. The Chief Secretary, Meghalaya shall formulate draft guidelines for utilisation of these amounts and place the same before the Committee constituted by this Tribunal under Chairmanship of Mr. Justice B.P. Katakey, former Judge, Guwahati High Court. The Committee shall within one month from the date of receipt, examine the draft guidelines and place the same along with the comments/observation before this Tribunal for approval.

*5. The North Eastern Regional Directorate of the CPCB shall complete audit of coke claimed to be utilised by the Jaintia Cement Limited and the Virgo Cement Limited and submit a report to the Committee constituted by this Tribunal under Chairmanship of the Mr. Justice B.P. Katakey, former Judge, Guwahati High Court. The North Eastern Regional Directorate of the CPCB shall also submit the report sought by the said Committee in respect of the Captive Thermal Power Plant of Shree Shakambari Ferro Alloys Pvt. Ltd.***"**

6th Interim Report dated 3.12.2019

The 6th Interim Report deal with the objections raised by the State of Meghalaya before the Committee on the ground that the same is in violation of directions of the Hon'ble Supreme Court. After elaborate discussion of each and every objections raised by the State. The Committee summarized its recommendations as follows:-

"CHAPTER- 6: SUMMARY OF RECOMMENDATIONS

6.1 The Committee recommends that the Hon'ble NGT may consider to pass the following directions:

1. The State of Meghalaya shall, immediately, provide to the North Eastern Space Application Centre (NESAC), Department of Space, Government of India, Umiam, the location (latitude and longitude) and other details of each dump where coal to be auctioned is located. The NEASC, shall within one week from the date of receipt of these details prepare a geo-referenced map depicting the

location of each of these dumps and provide a copy of the same to the Secretary to the Government of Meghalaya, Mining and Geology Department and the Coal India limited for placing a copy thereof along with a list containing name and address of the owner and quantity of coal available at each such dump on their respective websites. (Para 2.20 WI

2. The Secretary to the Government of Meghalaya, Mining and Geology Department shall, immediately, place on website of the Department a copy of the additional affidavit containing details of 32,56,715 MT coal stated to be available at various depots filed before the Hon'ble Supreme Court on 10.04.2019 by the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department . (Para 2.20 (ii))

3. The North Eastern Space Application Centre (NESAC), Department of Space, Government of India, Umiam shall undertake land-use land-cover analysis of areas where coal to be handed over to the Coal India Limited is located by using high resolution satellite imageries for the following period:

(a) Immediately before the illegal rat-hole mining of coal was banned by this Tribunal by an order dated 17.04.2014; (Para 2.20 (iii) (a)}

(b) Immediately before the additional affidavit dated 10.04.2019 containing details of 32,56,715 MT coal stated to be available at various depot was filed before the Hon'ble Supreme Court by the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department; and (Para 2.20 (iii) (b)}.

(c) Once in the year 2015, 2016, 2017 and 2018, preferable in the month of April. (Para 2.20 (iii) (c)}

4. Based on the said land-use land-cover analysis, the NESAC shall divide the coal available at each of the depot where the 32,56,715 MT coal is stated to be available into three categories namely:

(a) The coal continuously existing at the depot since the ban on the illegal rat-hole mining was imposed by this Tribunal on 17.04.2014; (Para 2.20 (iv) (a))

(b) The coal dumped at the depot after the filing of additional affidavit before the Hon'ble Supreme Court on 10.04.2019; and (Para 2.20 (iv) (b)}

(c) The coal dumped at the depot on any day between 17.04.2014 and 10.04.2019. (Para 2.20 (iv) (c)}.

5. The finalisation of the mode and manner for handing over of the coal to the Coal India Limited and the disposal of the coal by the Coal India Limited through e-auction shall

not wait completion of the afore-mentioned study by the NESAC the amount realised from sale of such coal will however not be disbursed to the respective owner till the said study in respect of such coal is completed by the NESAC. (Para 2.20 (v)}

6. The amount realised from auction of the coal shall be disbursed in the following manner:

(a) The State of Meghalaya shall exercise the powers vested on it under subsection (5) of section 21 of the Mines and Mineral (Development and Regulation) Act, 1957 and recover the amounts realised from the auction of the coal which was dumped at the depot after 10.04.2019 and transfer all such amounts along with taxes/royalty/levies realized thereon to the Consolidated Fund of the State of Meghalaya. Contribution to the MEPR Fund realised for such coal shall be transferred to the MEPR Fund. (Para 2.20 (vi) (a))

(b) Amounts realised from the sale of the coal which is continuously available in at the Depot shall be transferred to the respective owner. Taxes/royalty/levies realised on such coal shall be transferred to the Consolidated Fund of the State of Meghalaya. Contribution to the MEPR Fund realised for such coal shall be transferred to the MEPR Fund. (Para 2.20 (vi) (b)

(c) Details of all such coal which was dumped at a depot between 17.04.2014 and 10.04.2019 shall be placed before the Hon'ble Supreme Court. Disbursal of amounts realised from the sale/auction of such coal shall be done in the manner the Hon'ble Supreme Court may stipulate. (Para 2.20 (vi) (c)}

7. The State of Meghalaya and the Coal India Limited shall provide all the information and documents sought by the Katakey Committee for finalization of mode and manner of handing over of the coal available at various Depots to the Coal India Limited. The Committee shall finalize the mode and manner for handing over of the coal available at various depots to the Coal India Limited strictly in conformity with the directions issued by the Hon'ble Supreme Court. The State of Meghalaya and the Coal India Limited shall abide by the mode and manners finalised by the said Committee. (Para 2.20 (vii)}.

8. To resolve disputes involving adulteration of coal quality in a lot between the day it is notified for auction and the day on which entire coal available in such lot is lifted

by the successful bidder the collection and maintenance of reference samples by the Coal India Limited in the manner and for a period provided for collection and maintenance of such samples in the normal process of disposal of coal through e-auction by the Coal India Limited shall be an integral component of the mode and manners for handing over of the coal to the Coal India Limited. (Para 2.20 (viii)}.

9. The mode and manner for handing over of the coal to the Coal India Limited shall contain time-lines for each step involved in handing over of the assessed coal to the CIL and its subsequent auction by the CIL. (Para 2.20 (ix))

10. Nature of records to be maintained and the authorities responsible to maintain each such record shall be specified in the mode and manner for handing over of the coal to the Coal India Limited. (Para 2.20 (x)}.

11. Number of officers of different ranks to be deployed by the Coal India Limited to plan, execute and monitor disposal of the coal through e-auction shall be specified in the mode and manner to be finalised by the Katakey Committee. (Para 2.20 (xi)}

12. Reserve Price of the coal to be auctioned shall be fixed by the Coal India Limited as per its existing rules and policies for disposal of the coal through e-auction. (Para 2.20 (xii)}

13. The Coal India Limited, the State of Meghalaya, the owner of the coal and their officers/employees shall be responsible for their respective acts of omission and commission in any dispute which may arise relating to quality and quantity of the coal stated to be available at various depots. (Para 2.20 (xiii)}.

14. The mode of manner for handing over of the coal to the Coal India Limited shall provide for a legally tenable and practically feasible dispute resolution framework. (Para 2.20 (xiv)}.

15. The State of Meghalaya shall install and make fully functional, within a month, a system involving establishment of a centralised server, uploading of transport permit/challans and tracking of coal loaded trucks through GPS and RFID tags as stipulated in the said Appendix-X[1 to the EIA Notification, 2016 to prevent and detect multiple use of transport permit/challans. Transportation of the coal in the State of Meghalaya shall not be permitted till the said system is made fully operational. (Para 2.20 (xv).

16. The State of Meghalaya and the Meghalaya State Pollution Control Board shall initiate necessary actions to file compliant under relevant sections of the Mines and Mineral (Development and Regulation) Act, 1957, the Water (Prevention and Control of Pollution) Act, 1974, the Air (Prevention and Control of Pollution) Act, 1981, and the Environment (Protection) Act, 1986 against the persons responsible for raising of transportation of all such coal which was dumped at any such depot on or after 10.04.2019. (Para 2.20 (xxvi)}.

17. An agency not under superintendence and control of the State of Meghalaya shall enquire into the matter of export of illegally mined coal to Bangladesh, in the guise of coal permitted to be transported by various orders passed by the Hon'ble NGT and the Hon'ble Supreme from time-to-time, identify the person(s) responsible for such export and file complaint before the concerned competent Courts of Law under relevant provisions of the Law against all such persons. (Para 3.20 (i)}

18. The State of Meghalaya shall place before this Tribunal the periodical details (viz. name & full address) of the exporter for each consignment of coal originating from the Meghalaya which was allowed by the Mining and Geology Department in the Government of Meghalaya for export to the Bangladesh from each of the seven LCS in Meghalaya since the ban on rat hole coal mining in Meghalaya was imposed by the Hon'ble NGT in April, 2014. (Para 3.20 (ii)}

19. The State of Meghalaya shall initiate necessary actions in accordance with provisions of Section 21 of the Mines and Minerals (Development and Regulation) Act, 1957 against the persons responsible for export of the illegally raised coal to the Bangladesh from each of the seven LCSs in the State of Meghalaya in the guise of the coal permitted to be transported by the Hon'ble NGT and the Hon'ble Supreme Court by order passed from time-to-time. The actions to be initiated against such persons shall include actions under sub-section (5) of Section 21 of the said Act to recover price of such illegally raised coal along with rent, royalty or tax, as the case may be, payable to the Government in respect of such coal. (Para 3.20 (iii))

20. In case the coal reported to be available at several location between the DMR Checkgate/weighbridge and the Custom exit point at Gasuapara and such other Custom exit points in the State of Meghalaya is not a part of the 32,56,715 MT assessed coal to be handed over to the Coal India Limited for disposal through e-auction the Mining and Geology Department in the State of Meghalaya initiate necessary actions in accordance with provisions of Section 21 of the Mines and Minerals (Development and Regulation) Act, 1957 against the persons responsible for raising and transportation of such coal and submit a report to this Tribunal. Such action shall include actions under sub-section (5) of section 21 of the said Act to recover all such illegally raised coal. (Para 3.20 (iv)).

21. The State of Meghalaya shall within three months, establish integrated check post and temper-proof weigh-in-motion weighbridge at each of the seven LCSs in the State of Meghalaya. Each such integrated check-post and weigh-in-motion weighbridge shall jointly be manned by the representative, one each from the Mining and Geology Department and the Forests & Environment Department in the State of Meghalaya and the Border Security Force (BSF) and the Customs Department in the Union of India. Each such integrated check-post and weigh-in-motion

weighbridge shall be provided with an adequate number of CCTV cameras to ensure video recording of the registration number and the consignment loaded in each truck passing through such integrated check-post and the weighbridge. The network of CCTV cameras to be installed at the weighbridge shall also ensure video recording of the display panel indicating weight of each truck passing through such weighbridge. The footage of each CCTV camera installed at each integrated check-post and the weighbridge shall be retained for a minimum period of one year. (Para 3.21 (i))

22. Vigilance wing in the Customs and the BSF in the Union of India and the Home (Police) Department in the State of Meghalaya shall undertake regular inspection of the integrated check-posts and weigh-in-motion weighbridge and submit a quarterly report on such inspections to the Chief Secretary, Meghalaya and their respective Departmental Heads. (Para 3.21 (ii)).

23. The Director General of Police, Meghalaya shall ensure that all the person and vehicles, equipment, tools and machineries involved in raising and transportation of about 80,000 MT seized by the Meghalaya Police are identified and necessary action as per the provisions of the Mines and Minerals (Development and Regulation) Act, 1957 and all other relevant Statutes and the rules framed thereunder are taken against all such persons and vehicles, equipment, tools and machineries. The similar actions shall also be taken for the coal, if any, to be seized in future. A monthly report on all the cases where the persons and vehicles, equipment, tools and machineries involved in raising and transportation of the seized coal could not be identified shall be submitted. (Para 4.19. (i)}

24. The Director General of Police shall provide to the Meghalaya State Pollution Control Board details of persons involved in illegal mining and transportation of the coal. The Meghalaya State Pollution Control Board shall file complaint before the concerned competent Court of Law under relevant sections of the Water (Prevention and Control of Pollution) Act, 1974; the Air (Prevention and Control of Pollution) Act, 1981, the Environment (Protection) Act, 1986 and the rules, guidelines and notifications issued thereunder against such persons. (Para 4.19 (ii)}.

25. The State of Meghalaya shall formulate a comprehensive policy for auction of the seized coal and place a copy of the same before this Tribunal within a month. The policy shall provide, among others, establishment of a centralised depot in each coal mining affected district for safe and scientific storage of the seized coal and disposal of the seized coal in a fair and transparent manner after giving wide publicity. The Policy shall specifically provide that no coal shall be disposed of without giving a prior notice of atleast thirty (30) days. The copy of each such notice shall be published in atleast two prominent dailies having wide circulation. (Para 4.19 (iii)}.

26. The State of Meghalaya shall, within a month, formulate a simple procedure for verification of the claims for receipt of ex-gratia from the labourers who received injuries while working in illegal rat-hole coal mines in the State of the Meghalaya and also from the next-of kin of laborers who were killed while working in such mines. Such procedure may contain adequate safeguards to detect, deter and reject false claims. (Para 5.4 (1)).

27. State of Meghalaya shall disburse an amount of rupees five lakh to next of kin of each of the labourers who were killed while working in any illegal rat-hole coal mining in the State of Meghalaya including the labourers which were killed in a tragic accident in an illegal rat-hole mine in Ksan village in East Jaintia Hill district in December 2018. {Para 5.4 (ii)).

28. State of Meghalaya shall disburse an amount of rupees five lakh to next of kin of each of the labourers who were killed and rupees two lakh to each of the labourers who received serious injuries while working in any illegal rat-hole coal mining in the State of Meghalaya including the labourers which were killed or received serious injuries in a tragic accident in an illegal rat-hole mine in Ksan village in East Jaintia Hill district in December 2018 and in South Garo Hills District in the year 2012.

29. State of Meghalaya, Meghalaya State Pollution Control Board and Central Pollution Control Board, shall implement the Action Plan prepared by the Committee, with modification wherever required and submit periodical report.

Before parting with the report, the Committee expresses its sincere gratitude to the Hon'ble National Green Tribunal in giving the opportunity to work on the subject.”

11. The said three reports were considered as follows:-

“1to19..xxx……xxx……xxx

20. We have perused objections to the reports of the Committee dated 31.08.2019, 02.12.2019 and 03.12.2019 filed by the State of Meghalaya. During the hearing, we confronted learned senior counsel for the State of Meghalaya with the fact that since work of the Committee has been commended by the Hon’ble Supreme Court as well as by this Tribunal earlier, the nature of objections is not appreciable. Learned senior counsel fairly stated that he will not press the objections. In the response to the report, he merely handed over a note to submit that some of the recommendations were not feasible. We quote the relevant part of the note to consider the said objections:-

“

S. N.	***Recommendation***	***Not feasible***	***Reasons for being non-feasible***

1	*i. The State of Meghalaya shall provide NESAC the Longitudes & Latitudes of each dump where coal is to be auctioned.* *ii. NESAC to prepare geo-reference mapping for location of each dump and give it to State and CIL.* *iii. State and CIL will put it on their website.*	√	• *Duplication of exercise of identification of sale-points.* • *Geo-referencing details already there in affidavit filed by State which has been provided to CIL and the same will be put up on website.* • *In terms of para 48 and 187-192 of the judgment of Supreme Court this exercise is not required.*
2	*NESAC to conduct annual land-use land cover analysis to determine continuous existence of coal on the sale point.*	√	• *Unnecessary exercise.* • *Supreme Court observed in Para 189 that All this 32,56,715 coal is illegally mined.* • *Yet directed its disposal thorough CIL and disbursal of funds to owners in paras 192-192.*
3.	*NESAC shall then divide each sale-point into 3 categories, viz.* *(i) Coal continuously existing* *(ii) Dumped after 17.04.2014* *(iii) Dumped after filing of affidavit*		*Same as in respect of 2 above*
4.	*Money realized from auction of coal shall not be disbursed till NESAC study is completed*		*Same as in respect of 2 above*
5.	*Amount realized shall be disbursed in following manner:* *(i) For Coal existing prior to 17.04.14-immediately.* *(ii) For coal dumped between 17.4.14 and filing of affidavit to be placed before SC for further direction.* *(iii) For coal dumped thereafter – All money to be transferred to State funds.*	√	• *Contrary to Supreme Court judgment. Even after observing in Para 189 that **ALL** this 32,56,715 Coal is illegally mined, SC directed its disposal thorough CIL and disbursal of funds to owners in Para 192.* • *In para 186 the Supreme Court has affirmed ownership of private miners on all this 32,56,715 MT Coal and held that their proprietary rights are not extinguished.*
6.	*Collection and maintenance of samples from each lot for purpose of future dispute resolution.*	√	• *There are more than 20,000 sale points.* • *Further, the auction is on 'As is where is' basis and prospective bidders are being given 14 days' time to physically verify the quantity and quality of coal lying at the dump.* • *Owners are also mandated to submit NABL accredited lab certificate as to grade and sulfur content of Coal before their dump is notified for auction and the same shall be part of auction notice.*
7.	*Reserve Price of Coal to be auctioned shall be fixed by CIL as per their existing policy.*	√	• *CIL has refused to do so in meeting dated 14.10.2019 and again on 02.12.2019 on the ground that it is not practically possible or technically and financially feasible for CIL to physically verify the quality of each lot of Coal located at 20,000 sale points for fixation of reserve price which is also dependent upon the cost of transportation of the same.* • *CIL submitted that it has no experience of coal mining in*

			conditions like Meghalaya and has no experience of lifting and transportation of coal in such terrain where most of the stocks can be assed only through smaller four-wheel trucks and the hilly roads also cannot bear the load of huge quantity of coal being transported simultaneously. • *These factors substantially affect the reserve price fixation of Coal.* • *The State of Meghalaya is having more experience of the coal mining and coal trading practices in the State of Meghalaya and having such domain knowledge of marketability of such Coal, is better suited to fixe reserve price.*
8.	*CIL / State of Meghalaya/ owner/employee/ officer shall be liable for disputes relating to quality and quantity*	√	• *The question of providing a Dispute Resolution Process in the plan does not arise because Auction is on 'as is where is' basis and Prospective bidders are allowed to inspect the lot before bidding. Hence, no liability of CIL and State of Meghalaya thereafter.* • *However, in case of a dispute between the seller and the buyer the remedy under ordinary law of the land is always available to them.*
9.	*To provide legally tenable and practically feasible Dispute Resolution Mechanism*	√	• *Same as in respect of 8 above.*
10.	*Enquiry by an outside Agency into compliants of alleged export of illegally mined coal to Bangladesh and prosecution of persons involved in such alleged illegality*	√	• *It will be an encroachment on executive powers of the State.* • *As submitted before the Committee, enquiry has already been initiated by the State and appropriate action in accordance with law shall be taken.*
11.	*State of Meghalaya to disburse an amount of 5 lakh to each labourer deceased in Ksan mine incident of Dec. 2018*	√	• *PIL being W.P. (C) No. 3 of 2019 has been filed in Hon'ble Supreme Court on that incident.* • *The Hon'ble Supreme Court observed that compensation is required to be paid to kin of victims in order dated 25.02.2019.* • *State filed I.A. No. 77028/19 on 06.05.2019, inter-alia informing the Court that 3 lakh ex-gratia payments has already been made qua each victim.* • *The Hon'ble Supreme Court closed all the issues except formulation of Standard Operating Procedure to deal with such mining incidents vide order dated 12.07.2019.*
12.	*State of Meghalaya to pay 5 lakh for each death and 2 lakh for each injury in above incident as well as for the incident reported in South Garo Hills District in 2012.*	√	• *For 2012 incident, ex-gratia payment has already been made to those who came forward to make claims and whose claims were found to be genuine.*

"

21. We have considered the above objections. We are unable to appreciate the reasons for the stand that the recommendations are not feasible. Even if the exercise is considered by the State to be unnecessary, no serious difficulty is shown in doing so. We are unable to hold that any of the direction is against the order of the Hon'ble Supreme Court or not feasible. The dispute resolution process recommended is certainly conducive to the handling of the long pending issues and is necessary for facilitating compliance of the directions for disposal of illegal mined material and the mandate of law. We, thus, reject the objections of the State of Meghalaya. It is a matter of regret that State of Meghalaya, has by uncalled for objections, created a situation to hamper a credible mechanism set up by this Tribunal and approved by the Hon'ble Supreme Court by practically compelling the Chairman of the Committee to seek recusal.

Directions

22. Under the circumstances, while accepting all the recommendations of the Committee in its 04th Interim Report dated 31.08.2019, 05th Interim Report dated 02.12.2019 and 06th Interim Report dated 03.12.2019, we also accept the request of Justice B.P. Katakey, former Judge, Guwahati High Court to be relieved.

23. Without in any manner meaning to dilute the exhaustive recommendations of the Committee, the substance of the recommendations of the Committee can be summed up to include monitoring of illegal raising and transportation of coal by the Chief Secretary of the State; steps for punitive measures for illegal mining – filling up gaps in the regulatory regime; action for preventing minimizing and mitigating environment pollution by acidic water from coal depots; electronic recording of movement of coal including by way of GPS and RFID Tags and having a central server for the purpose; inspection of wings of BSF and vigilance department; establishing and supervising check posts and weigh bridges; utilization of the compensation amount for legitimate purposes in terms of the recommendations in the report; continuing Prof. A.K. Singh, nominee, IIT-ISM, Dhanbad as member of the Committee; monitoring of sourcing of illegally mined coal by cement manufacturing/ thermal power plants for enforcement of mining law, including punitive and remedial actions for sourcing of illegally mined material, as found by the Committee; conducting necessary audit; study of land use and land cover analysis; drilling of bore holes in Khlihirt-Sutnga area in East Jaintia Hill District; preparation of geological report and feasibility report for scientific coal mining; compiling information about location of dumps of coal; finalizing mode and manner of handling of coal and its disposal including e-auction; transfer of coal to Coal India Limited; monitoring of illegal export of coal to Bangladesh by an independent agency; adopting satellite surveillance systems; action by the State PCB for enforcement of environmental norms; verification of

claims of victims and disbursement of payments to them in the manner suggested by the Committee; implementing action plan prepared by the Committee by the State PCB etc. Compliance of all the recommendations may need to be closely monitored by the Committee.

24. On suggestion of State of Meghalaya, we substitute Justice B.D. Agarwal, former Judge, Guwahati High Court as Chairman of the Committee. We are informed that Justice B.D. Agarwal is Judicial Member of Lokayukt of Manipur State but is willing to undertake the present assignment subject to the State of Manipur relieving him or otherwise permitting him to do so. The State of Manipur may consider this aspect in consultation with Justice B.D. Agarwal. Subject to there being no objection, Justice B.D. Agarwal may take up the assignment at the earliest. The Committee may furnish its further action taken report after three months preferably by 30.04.2020 by e-mail at judicial-ngt@gov.in."

Consideration of 7th report - NGT order dated 27.07.2020

12. The matter was last considered on 27.07.2020 in the light of 7th report of the Committee filed on 30.04.2020 as follows:-

"1to7..xxx……xxx……xxx

8. We have gone through the report with the assistance of the learned Counsel appearing today. The report substantially deals with finalization of comprehensive plan prepared by the Government of Meghalaya for handing over of extracted coal to CIL for auction and measures for restoration of the environment.

9. *With regard to handing over of extracted coal to CIL for auction, the recommendations of the Committee are:*

"*1.The Committee approved the suggestion of the Mining and Geology Department officials for permitting transport and auction of 2 (two) lakhs MT of coal which is distributed over four coal bearing Districts in Meghalaya viz. East Jaintia Hills, West Khasi Hills, South Garo Hills and South West Khasi Hills. in the first phase. The transport and auction of the aforesaid quantity of coal has been approved by the Committee on an experimental or pilot basis. In Phase — I the Committee allows the Government of Meghalaya to hand over to Coal India Limited for auction the following quantities of coal in respect of each of the four coal bearing districts of Meghalaya:*

(i) East Jaintia Hills - 75.000 MT
(ii) West Khasi Hills - 50.000 MT
(iii) South Garo Hills - 50.000 MT
(iv) South West Khasi Hills - 25 000 MT.

3. The Comprehensive Plan along with the Annexures shall be uploaded by Mining and Geology Department in the websites of Mining and Geology Department and the Forests & Environment Department respectively. A copy of the said Comprehensive Plan should be circulated by the Mining and Geology Department to all concerned Departments, Offices and agencies including Coal India Limited.

4. ***The Mining and Geology Department shall allow the coal owners to transport their coal to the designated depots in their respective Districts within a period of fifteen days from the date of issuance of Transit Pass to the coal owners of the designated coal depots.***

5. The Mining and Geology Department will select the coal owners on the basis of draw of lots. However, the maximum quantity a coal owner will be entitled to bid shall be restricted to 5000 MT in the first phase of auction.

6. The Mining and Geology Department will intimate the commencement of auction of coal in two prominent newspapers in Meghalaya.

7. The guidelines prepared by the Meghalaya State Pollution Control Board in respect of pollution control norms to be observed by coal depot owners was perused and approved by the Committee.

8. In respect of the buyers of auctioned coal who intend to transport or sell the same within Meghalaya. A list of such buyers shall be furnished by the Mining and Geology Department to the Meghalaya State Pollution Control Board."

10. *With regard to restoration of the environment, the commendations of the Committee are:*

"1.Clause A of the Action Plan which relates to prevention of human and animal deaths by accidental falling in coal mine shafts comprises various subcomponents. With respect to clause A.1 - identification and delineation of coal fields as well as each coal mine coal shaft coal dump etc. in continuation with the earlier similar exercise initiated by NESAC they are requested to furnish a detailed cost estimate for preparation of such maps for the remaining districts viz., West Khasi Hills. South Garo Hills and South West Khasi Hills and submit a report to this Committee before the date of next sitting of the Committee.

2. Education Department may furnish a status report on the progress of implementation of A2 of the Action Plan which relates to creation of awareness about ill effects of illegal coal mining and also furnish information on the status of submission of APOs to the Committee notified in the guidelines for utilization of MEPR fund for their further processing of the same.

3. A.3 of the Action Plan which relates to installation of sign boards in areas having presence of coal mines was reported to have been implemented by the Mining & Geology Department.

4. With respect to A4 of the action plan- Erection of physical barriers at periphery of shafts of mines where coal reserve has not been exhausted-the Deputy Commissioners of all Districts shall submit a report on progress on erection of physical barriers at periphery of shafts of mines where coal reserves have not been exhausted by the mine owners and steps taken by the District Administration to obtain such proposals from the mine owners who have not embarked on any such activity.

5. With respect to A5 of the action plan — Closure of shafts of mines where coal reserve has already been exhausted - Mining & Geology Department shall submit through an appropriate APO the further fund requirement for the purpose of installation of sign boards in areas having presence of coal mines to the concerned Committee notified in the guidelines for utilisation of MEPR fund. The Department shall also submit APOs incorporating other requirements to the Committee notified in the guidelines for utilisation of MEPRF. The Deputy Commissioners shall take steps to create awareness on erection of physical barriers around the coal shafts where the reserves are exhausted.

6. In respect of item A.5.1 of the Action Plan- Controlled blast to secure closure of shafts of mines where coal reserve has already been exhausted- the Member Secretary of Meghalaya State Pollution Control Board (MSPCB) is requested to intimate CIMFR —CSIR to give a power-point presentation on the matter to the Committee on the next date of its sitting. The Deputy Commissioners of the districts affected by coal mining shall furnish an appropriate report to the Committee on this matter before actually proceeding with controlled blasting. The Member Secretary. Meghalaya State Pollution Control Board is requested to submit a status report on development of safe and cost effective control blasting techniques in Meghalaya and the progress made by CIMGR-CSIR in this regard. The presentation of the CIMFR-CSIR during the next sitting of the Committee as referred above shall cover the techniques which could be applied in Meghalaya to secure controlled blasting. The Director DMR is requested to identify at least one abandoned coal mine where a pilot project can be undertaken by CIMFR-CSIR in respect of the safe and cost effective technique of control blasting and intimate the Committee on its next date of sitting.

7. Component B of the action plan relates to prevention of Acid Mine Drainage (AMD) through various devices. B.1 refers to coal dumps of cement factories and their captive power plants. The components B.1.1 to B.1.3 are as follows:

i. Covering of dumps by permanent sheds/ water proof tarpaulin
ii. Construction of garland drains along with acid mine drain storage tanks
iii. Treatment of acid mine drain collected in storage tanks

The Deputy Commissioners of East Khliehriat and Ri Bhoi Districts where cement factories and captive power plants are set up shall direct the cement factories and captive power plant owners to develop such devices and obtain a road map from each of them in this regard and submit the same to the Committee within two months.

8. With respect to item B.1.4 relating to amendment of Environmental Clearance (EC) already granted to the above mentioned cement plants and captive power plants to stipulate additional conditions in such ECs to provide for above measures incase such measures have not been stipulated. a status report on the implementation in this regard shall be furnished by the Member Secretary SEIAA and the Regional Office for North East region of MoEF&CC, Shillong.

9. With respect to item B.1.5 — Revocation/withdrawal of EC and launch of prosecution in case of non-implementation of aforementioned measures-it was reported that action has already been concluded by the MPSCB. A report in this regard may be submitted by MSPCB to the Committee before the next date of sitting of the Committee.

10. With respect to item B 1.6 — Revocation/withdrawal of CTE and launch of prosecution in case of non-implementation of afore-mentioned measures - it was stated by the Member Secretary MSPCB that there was no instance of withdrawal of CTE since all units which were directed by the MSPCB for compliance have complied.

11. Item B.2 relates to dumps of assessed coal. The sub-items are as follows:

i. Covering of dumps by water-proof tarpaulin/ permanent sheds
ii. Construction of garland drains along with acid mine drain storage tanks
iii. Treatment of acid mine drain collected in storage tanks
iv. Promulgation of order under section 144 or any other relevant Section(s) of Cr. P.C. to prohibit open/uncovered dumping of assessed coal

Sub items (i) to (iii) are to be implemented by the plant owners. The Deputy Commissioners of all Districts where occurrence of coal mining is noticed are requested to furnish status report within one month on the implementation of item B.2 to the Director of Mineral resources who in turn shall in turn submit a report to the Committee in this regard within two months.

12. With respect to item B.3 —Dumps of seized coal- the Director of Mineral Resources is requested to submit APOs within two weeks to the Committee notified under MEPR detailing the fund requirement to secure implementation of the sub-items listed under this item. The sub-items of B.3 are as below:

i. Construction of permanent depots for seized coal
ii. Covering of dumps by tarpaulin/ permanent sheds

iii. Construction of garland drains along with acid mine drain storage tanks
iv. Treatment of acid mine drain collected in storage tanks

13. B.5 relates to insulating coal while in transit. The sub-items are:

i. Covering of coal by waterproof tarpaulin while its transportation by road
ii. Seizure of trucks carrying coal without covering it with waterproof tarpaulin
iii. Promulgation of order under section 144 or any other relevant section(s) of Cr PC to prohibit open/uncovered dumping of assessed coal

The Deputy Commissioners of all coal mine affected districts are requested to furnish status report within one month on the implementation of item B.2 to the Director of Mineral resources who in turn shall in turn submit a consolidated report to the Committee in this regard.

14. With respect to item B.6- Rat hole coal mine openings- deliberation is postponed till CIMFR-CSIR make presentation in this regard to the Committee.

15. With respect to item B.7- Coal mine shafts located in river/ stream bed-deliberation is postponed till CIMFR-CSIR make presentation in this regard to the Committee.

16. With respect to item C which deals with restoration of water quality in rivers/streams affected by Acid Mine Drains (AMD) the Chief Engineer, PHE is requested to submit status report on implementation of item C.1- Identification and prioritisation of rivers/streams to be restored- and a road map for full implementation of the same to the Committee before its next date of sitting.

17. With respect to item C.2- Development refinement and transfer of AMD treatment technology- Professor O. P. Singh, NEHU is requested to make a presentation to the Committee on the day of its next sitting along with a report on the pilot project run by his team in this regard. The Mining & Geology Department suggested that an independent monitoring agency, in respect of which MSPCB is currently suitable, be requested to monitor the progress and success of the three pilot projects currently underway in respect of item C .2 and submit the same to the Committee within two months."

11. *We proceed to deal with the above recommendations. We find that recommendation of permitting* ***'coal owners'*** *to transport the coal and for* ***such coal owners to be identified by the State by draw of lots*** *is contrary to the judgment of the Hon'ble Supreme Court. Under the said judgment, it was observed that coal owners had already been identified as per record and that process of handing over coal was to be undertaken by the State. The quantum of coal unscientifically mined was mentioned to be 23,25,663.54 MT (para 188). It was held that the said coal be handed over to CIL for disposal by the State in the manner laid down by the Committee. Out of the*

sale price, an amount could be paid to the owners, as already mentioned above (para 192 of the judgement). The suggestion of the Committee that ***the coal owners may transport the coal and coal owners are yet to be identified by draw of lots*** *is against the judgment of the Hon'ble Supreme Court wherein it is mentioned that coal owners were already identified and that it was the State which was to hand over the coal to the CIL. Further, as per "Sixth Report" of the Committee quoted in para 19 of the last order dated 17.01.2020, the State was to provide the location of the places where coal was located to NESAC. NESAC was to prepare a geo-reference map and provide the same to CIL. NESAC was also to undertake analysis of the area where coal was to be handed over to CIL, using high resolution satellite imageries for the period in question.*

12. *As against the above, the Committee has now observed that the recommendations in the Sixth Report are unworkable for certain period. We are of the view that the said issue having already attained finality, there is no reason to reconsider the requirement of such exercise. However, if NESAC is not able to undertake the said exercise, the same may be entrusted to National Remote Sensing Centre (NRSC), Hyderabad. The CPCB may coordinate with the NRSC for the purpose.*

13. *The recommendation that the transportation may not be done by the State but by the 'coal owners' who are yet to be identified being against judgment of the Hon'ble Supreme Court cannot be approved. The State must transport the coal and give the locations in terms of the Sixth report. New exercise for identifying landowners beyond the judgement of the Hon'ble Supreme Court is not permissible. The Committee may revise its report accordingly.*

14. *As regards restoration plan, the remediation plan may be duly executed which may be supervised by the Committee. The steps suggested by the Committee may be taken. With regard to item no.10 relating to withdrawal of CTE, it is not clear whether any CTE had ever been granted. If no CTE had been granted, question of withdrawal did not arise.*

15. *The Committee may continue its functions including that of overseeing the remediation plan and furnish its report of status as on 31.12.2020 by 15.01.2021 by e-mail at judicial-ngt@gov.in preferably in the form of searchable PDF/OCR Support PDF and not in the form of Image PDF."*

8th report of the Committee, stand of the State and the Applicant

13. Accordingly, the Committee has filed its 8th report dated 14.01.2021 as follows:-

"PROGRESS ACHIEVED BY THE COMMITTEE AFTER FILING OF THE REPORT DATED 30.04.2020

The progress achieved by the Committee since filing of the last report on 30th April 2020 is substantially compliance of the

directions of the Hon'ble NGT issued vide their order dated 27th July 2020 in OA No.110(THC)/2012 and IA NO 244/2020 in OA NO. 110(THC)/2012:

(i) The first direction of the Hon'ble NGT is contained in para 12 of their order which is extracted below again for the purpose of quick reference:

"12. As against the above the Committee has now observed that the recommendations in the Sixth Report are unworkable for certain period. We are of the view that the said issue having already attained finality there is no reason to reconsider the requirement of such exercise. However, if NESAC is not able to undertake the said exercise the same may be entrusted to National Remote Sensing Centre (NRSC). Hyderabad. The CPCB may coordinate with the NRSC for the purpose.

In compliance of the above direction the Committee deliberated over the matter in the 24th sitting of the Committee on 03.08.2020. A copy of the minutes of the sitting of the Committee on 03.08.2020 is annexed herewith as ***Annexure 1.***

To recapitulate the background of the matter, attention of the Hon'ble Tribunal is invited again to the portion pertaining to recommendations of the Committee in its e Report submitted by the Committee to the Hon'ble Tribunal pertaining to GIS and remote sensing studies to be conducted by NESAC. The same has been dealt-with in a very detailed manner in the 7th Report of the Committee (Chapter 3 page 27-31). Reference of the Hon'ble Tribunal is invited to recommendations at SI No. 1, 3-5 of the r Report, which primarily pertain to application of GIS technique to map the coal dumps in Meghalaya. Estimation of quantity of coal in the dumps through GIS technique, and land use analysis of these coal dump sites through geospatial techniques etc. These recommendations are again extracted below for easy reference.

"1. The State of Meghalaya shall. immediately, provide to the North Eastern Space Application Centre (NESAC). Department of Space, Government of India. Umiam, the location (latitude and longitude) and other details of each dump where coal to be auctioned is located. The NEASC, shall within one week from the date of receipt of these details prepare a geo-referenced map depicting the location of each of these dumps and provide a copy of the same to the Secretary to the Government of Meghalaya. Mining and Geology Department and the Coal India limited for placing a copy thereof along with a list containing name and address of the owner and quantity of coal available at each such dump on their respective websites.

2. The Secretary to the Government of Meghalaya. Mining and Geology Department shall, immediately place

on website of the Department a copy of the additional affidavit containing details of 32.56.715 MT coal stated to be available at various depots filed before the Hon'ble Supreme Court on 10.04.2019 by the Commissioner and Secretary to the Government of Meghalaya. Mining and Geology Department.

3. The North Eastern Space Application Centre (NESAC), Department of Space. Government of India. Umiam shall undertake land-use land-cover analysis of areas where coal to be handed over to the Coal India Limited is located by using high resolution satellite imageries for the following period:

(a) Immediately before the illegal rat-hole mining of coal was banned by the Tribunal by an order dated 17.04.2014:

(b) Immediately before the additional affidavit dated 10.04.2019 containing details of 32,56,715 MT Goal stated to be available at various depots was filed before the Hon'ble Supreme Court by the Commissioner and Secretary to the Government of Meghalaya, Mining and Geology Department:

(c) Once in the year 2015, 2016, 2017 and 2018, preferably in the month of April

4. Based on the said land-use land-cover analysis the NESAC shall divide the coal available at each of the depot where the 32,56,715 MT cola is stated to be available into three categories namely:

(a) The coal continuously existing at the depot since the ban on the illegal rat-hole mining was imposed by this Tribunal on 17.04.2014:

(b) The coal dumped at the depot after the filing of additional affidavit before the Hon'ble Supreme Court on 10.04.2019:

(c) The coal dumped at the depot on any day between 17.04.2014 and 10.04.2019.

5. The finalization of the mode and manner for handing over of the coal to the Coal India Limited and the disposal of the coal by the Coal India Limited through e-auction shall not wait completion of the afore-mentioned study by the NESAC. The amount released from sale of such coal will however not be disbursed to the respective owner till the said study in respect of such coal is completed by the NESAC."

The recommendation at SI 1, which has substantial nexus with the objective of preparation of a proper plan for handing over coal to Coal India Limited. its auction and transport thereafter, has been complied with by the North Eastern Space Application Centre (NESAC). Shillong.

The recommendation at SI 2 too has been complied with by the Mining & Geology Department.

With reference to recommendation at SI 3 and 4, the Committee in its meeting on 14 02.2020 requested the NESAC to respond to the same with regard to cost estimate for carrying out this task, time required for the purpose, feasibility to undertake the study as would be evident from the minutes of the meeting on the said date annexed to the 7th report as Annexure 2 therein.

In response, the NESAC submitted a report (comprising slides of power point presentation) with regard to the cost estimate for carrying out land use analysis in some of the coal bearing districts of Meghalaya pertaining to different years as suggested in the aforementioned recommendation. The NESAC Officials led by the Director of NESAC submitted during the course of meeting on 02.03.2020 that the requisite high resolution satellite imageries corresponding to the past years viz., 2014. 15, 16 and 17 in relation to the coal bearing areas may not be available entirely since there are very few satellite passes (technically called as paths and rows) corresponding to the said geographic co-ordinates by satellites equipped with cameras (IKONOS. QUICKBIRD) which can record high resolution imageries. The Director also submitted that in view of the exorbitant cost factor involved unless a vendor orders for high resolution satellite imageries corresponding to a particular location in advance the corresponding foreign based companies rarely align their cameras to such sites resulting in their non-availability. In view of this constraint. he said he would explore availability of high resolution satellite imageries only for the years 2018-19 and respond. The presentation made by NESAC thereafter on 12 03.2020 (enclosed as Annexure 7 to the 7th Report) centered on satellite data availability for major coal bearing districts of Meghalaya viz.. East Jaintia Hills, South Garo Hills. West Khasi Hills and South West Khasi Hills districts. Data availability was absent for some portions of East Jaintia Hills even considering satellite imageries of 1. 5 m resolution (which would enable capture of coal dumps larger than 1.5 m diameter). Gap area for South Garo Hills for 2018 was 1384 sq km which is substantial. Similar picture was presented for other two districts as well (West Khasi hills presented gap of 1340 sq km for 2019 in respect of 1.5 m resolution satellite imageries).

However in spite of gaps in availability of satellite data in each of the districts NESAC has been asked to undertake land use and land cover study in the aforesaid four districts of Meghalaya where rat hole coal mining has been practiced since such a study would help in planning the environment restoration in these areas. For this study the final estimate of fund requirement for a total sum of Rs 90.80.445/-, which has been placed by NESAC with the Committee. has been considered and

approved by the Committee in the 28'h sitting of the Committee on 8th December 2020. Further details of the study to be undertaken by NESAC. which the Committee has agreed in principle, are available in the minutes of the 23rd sitting of the Committee held on 1" July 2020 (para 1 under Agenda I of the minutes), and minutes of the 26th sitting of the Committee held on 18th November 2020 (para A.1 under Agenda II of the minutes) both of which would be again adverted to in the subsequent paras of this Chapter.

Insofar as recommendation at sl 4 is concerned the NESAC Director submitted orally on 02.03.2020 that it is not technically feasible to estimate quantity of coal remotely since they do not present a uniform surface. The report of the Director NESAC stating that it is not technically feasible to undertake such a study requiring quantitative estimation of coal is at last para of his report dated 21' April 2020 (which has already been enclosed as Annexure 8 to the 7th Report of the Committee)

It is in this background that the Committee in its 7th Report had suggested that it is not technically feasible to carry out recommendation No. 4 in view of express submission of NESAC in this regard and recommendation at SI No.5 being connected with recommendation No. 4 is unworkable too.

However, the Honble NGT in consideration of the 7th Report vide their order dated 27th July 2020, as already detailed in the preceding pages, directed that the said study may be entrusted to NRSC, Hyderabad, if NESAC expresses inability to undertake the same.

Pursuant to the aforesaid direction the matter was deliberated by the Committee in its 24th sitting. The issue pertaining to assessing the quantity of the coal at various coal dump sites provided by the Mining & Geology Department, Govt of Meghalaya to NESAC through remote sensing technique has been dealt under agenda III of the minutes of the 24Th sitting of the Committee on 03.08.2020. A copy of the minutes of the sitting of the Committee on 03.08.2020 has already been annexed as Annexure 1.

In view of the direction of the Honble NGT to entrust the said study to National Remote Sensing Centre. Hyderabad (NRSC) to be duly co-ordinated by CPCB the Committee decided to write to NRSC to take up the said study. Pursuant to the decision of the Committee the letter in this regard addressed by the Committee to the Director, NRSC is annexed herewith as ***Annexure 2.***

On receipt of the aforesaid letter, the reply of the NRSC is annexed herewith as ***Annexure 3.*** *The NRSC too have stated that it is not technically feasible to undertake this study and approved the stand of NESAC that it is not*

technically feasible to undertake study of this nature for the reasons stated in their letter dated 21st April 2020 (Annexure 8 of the 7th Report).

The Honble NGT is requested to kindly consider the reply of NRSC dated 31st August 2020 and approve the same or give any further advice/direction in the matter as deemed fit and appropriate by them.

From the foregoing it appears to the Committee that though estimation of the quantity of coal in the coal dumps is not technically feasible as elaborately explained in the preceding paras it is technically feasible and also useful to have the land use and land cover map prepared for the coal mining areas in Meghalaya to help plan restoration of environment in those coal bearing districts. The Committee has held several rounds of discussion with NESAC in this regard who have finally submitted an estimate for a total sum of Rs 90,80.445/-, which has been considered and approved by the Committee in its 28th sitting on 8th December 2020. At clause (v) of this report this remote sensing - GIS study to be undertaken by NESAC is being further elaborated in a detailed manner for consideration of the Hon'ble NGT.

(ii) The second direction of the Honble NGT is contained in para 13 of their order which is extracted below again for the purpose of ready reference:

'13. The recommendation that the transportation may not be done by the State but by the 'coal owners' who are yet to be identified being against judgment of the Hon'ble Supreme Court cannot be approved. The State must transport the coal and give the locations in terms of the Sixth report. New exercise for identifying landowners beyond the judgment of the Honble Supreme Court is not permissible. The Committee may revise its report accordingly."

In compliance of the above direction the Committee deliberated over the matter in the 24th sitting of the Committee on 03.08.2020. A copy of the minutes of the sitting of the Committee on 03.08 2020 is already annexed as Annexure 1. The matter pertaining to revising the comprehensive plan for auction and transportation of coal is dealt under agenda II of the minutes. In compliance of the decisions of the Committee in accordance with the directions of the Hon'ble NGT, the revised comprehensive plan prepared by the Mining & Geology Department in consultation with Coal India Limited and duly approved by the Committee is annexed herewith as ***Annexure 4,*** *which has been duly uploaded in the website of the Mining & Geology Department of the Government of Meghalaya.*

The Mining & Geology Department is likely to commence auction of coal through e-auction portal shortly after due fulfilment of all requirements in this regard.

(iii) The third direction of the Honble NGT is contained in para 14 of their order which is extracted below again for the purpose of ready reference:

"14. As regards restoration plan the remediation plan may be duly executed which may be supervised by the Committee. The steps suggested by the Committee may be taken. With regard to item no.10 relating to withdrawal of CTE it is not clear whether any CTE had ever been granted. If no CTE had been granted, question of withdrawal did not arise."

The matter pertaining to execution of the action plan prepared by the Committee for restoration of the environment damaged on account of rat hole coal mining in Meghalaya has been considered in 23rd, 25tH and 26thand 27Thittings of the Committee held on 01st July, 01St September, 01st October and 18th November 2020 respectively. A copy of the minutes of the aforesaid sittings of the Committee on 01st September and 01' October 2020 respectively are annexed herewith as ***Annexure 5, Annexure 6, and Annexure*** *land* ***Annexure 8 respectively.*** *The matter pertaining to execution of the action plan prepared by the Committee for restoration of the environment damaged on account of rat hole coal mining is dealt under agenda I, agenda II and III of the minutes dated 01St July, 01st September 2020 respectively under agenda II of the minutes dated 01st October 2020 and Agenda I of the minutes dated 18th November 2020.*

Insofar as CTE is concerned it is clarified that the same pertains to cement and thermal power plants in Meghalaya which use coal and does not pertain to coal mines. These cement and thermal power plants have been granted environmental clearance and also CTE by the Meghalaya State Pollution Control.

(iv) Availability of fund is a vital requirement for execution of the Action Plan which is to be sourced from MEPR fund collected from transporters of coal as per earlier direction of the Hon'ble NGT. The Committee vide its 4th report dated 31st August 2019, at SI. No. 18 of their recommendations, which is extracted below. had recommended preparation of guidelines for utilization of MEPR Fund:

"18. The State of Meghalaya shall within one month formulate draft guidelines, strictly in conformity with the broad parameters suggested by the Justice Katakey

Committee in its fourteenth sitting held on 03.06.2019. for utilization of amounts available in the MEPR Fund in an expeditious and transparent manner and submit the same to the Committee. The Committee shall examine the draft guidelines and place the same along with its comments thereon before this Tribunal within one month of receipt of the guidelines. (para 5. 5. 9. 8 (i).

Accordingly, the Mining & Geology Department, Govt of Meghalaya, had submitted the draft guidelines for utilization of MEPR Fund which has been carefully considered by the Committee in their 22nd sitting on 19th June 2020.

Several components of the guidelines have been duly edited by the Committee and the final approved version of the guidelines which have been notified by the Govt of Meghalaya is annexed herein as ***Annexure 9.*** *The Hon'ble NGT is requested to kindly consider and approve the same to facilitate expeditious utilization of the MEPR Fund which would eventually pave the way for effective implementation of the Action Plan for restoration of the environment in Meghalaya.*

(v) Another vital component of the Action Plan is preparation of land use and land cover map of the rat hole coal mining affected areas in several districts of Meghalaya by NESAC (North Eastern Space Application Centre), Umiam, Meghalaya. The said issue has been considered in several sittings of the Committee as would be evident from the aforesaid minutes of various sittings of the Committee. The final estimate of fund requirement for a total sum of Rs 90,80,445/-. which has been placed by NESAC with the Committee, has been considered and approved by the Committee in the 28th sitting of the Committee on 8th December 2020. A copy of the minutes of the said sitting is annexed herein as ***Annexure 10.***

The Hon'ble NGT is requested to kindly approve release of the aforesaid sum of Rs 90.80,4451- to Director, NEAC from MEPR fund to facilitate execution of the aforesaid study by NESAC, Umiam, Meghalaya.

(vi) The Hon·ble NGT had also considered IA No 244/2020 in OA No. 110(THC)/2012 filed by applicant Pawan Sharma. The direction passed by the Hon'ble NGT on the said IA vide their order dated 27th July 2020 is extracted below:

"We also take notice of the application filed by one Shri Pawan Sharma. G. S. Road, Shillong, East Khasi Hills District, Meghalaya on 30.06.2020 to bring on record non-compliance of the directions of this Tribunal dated 17.01.2020. The application may be forwarded to the

Committee headed by Justice B.D. Agatwal. former judge of the Gauhati High Court, for being looked into and taking such further action as may be found necessary.

In compliance of the above direction of the Hon'ble NGT the aforesaid IA was considered by the Committee in its 24th sitting on 03 08.2020. A copy of the minutes of the sitting of the Committee on 03.08.2020 is already annexed as Annexure 1. The Govt of Meghalaya was directed to file their counter to the averments contained in the IA of Shri Pawan Sharma. Accordingly, the counter affidavit in the matter was submitted to the Committee by the Mining & Geology Department, Govt of Meghalaya which was replied to by Pawan Sharma. A copy of the counter affidavit of Govt of Meghalaya and reply filed by the applicant are annexed herewith as ***Annexure 11*** *and* ***Annexure 12*** *respectively. The pleadings of the parties having been completed the said matter was considered by the Committee in its 28th sitting on 8th December 2020.*

The complaint of Shri Pawan Sharma was finally disposed-of vide Order dated 08.12.2020. The relevant directions given to the Chief Secretary and DGP, Meghalaya are reproduced below for ready reference:

> *"8. Hence, the Committee directs the Government and, more particularly to the DGP, Meghalaya to take the following actions immediately to arrest the offence of transportation of illegally mined coal:-*

(i) File Charge-sheets in all the cases. regitered u/s 21 of the MMDR Act within a period of 2 (two) months from the date of registration of the case. This will deter the coal smugglers from violating the ban order of the Honble NGT.
(ii) The Chief Secretary and DGP, Meghalaya are also directed to issue necessary instructions to the investigating officers and other concerned officers to sell the seized coal within a period of 3 (three) months. This step will also discourage the owners of coal from transporting it illegally without payment of royalty and taxes. In case there is any delay in giving orders for auction of the seized coal and equipments by the courts/magistrates the Government should approach the Honble Meghalaya High Court for appropriate directions to the concerned magistrates. Till now the seized coal are lying in open causing environment hazardous. Hence, disposal of seized coal at the earliest is also imperative on this count.

(iii) The Chief Secretary and DGP. Meghalaya are also directed to issue necessary instructions to the investigating officers and other concerned officers to confiscate and sell the seized trucks, dumpers, conveyances and equipments in accordance with law

within a period of 3 (three) months. This step will also discourage the owners of coal and trucks from transporting it illegally without payment of royalty and taxes.

(iv) As per resolutions taken by this Committee in various meetings and recommendations to the Hon'ble NGT (subsequently approved by the Hon'ble NGT by its Order dated 17.01.2020) the Govt. of Meghalaya is directed to install centralized server, uploading of transport permits/challans and tracking of coal laden trucks through GPS and RF1D tags. as stipulated in Appendix XII to the E1A Notification. 2016 and also introduce high security mineral challans to prevent and detect multiple use of transport challans within a period of four weeks. It is further ordered that no new challan for coal transportation shall be issued by the Director of Mineral Resources, Meghalaya till the aforesaid system is put in place.

(v) Take legal action against the officials who fail to detect and detain the trucks and other conveyances from their respective check points.

(vi) To increase the Police patrolling in the coal bearing areas to prevent illegal coal mining, if any. "

The order of the Committee in the matter disposing of the IA of the applicant is annexed herewith as ***Annexure 13.*** *The Hon'ble NGT is requested to kindly peruse the same and pass further orders as they deem fit and appropriate in the matter.*

(vii) The Hon'ble National Green Tribunal had considered the earlier reports filed by the Committee and vide judgment dated 17.01.2020 had issued further directions in OA 110 (THC)/2012 for compliance of all concerned as already stated earlier in Chapter I of this report. The direction pertaining to the Committee is at para 23 of the judgment (page 45) wherein the Committee has been entrusted with the responsibility to monitor the compliance of recommendation furnished by the Committee to the Hon'ble NGT in its 4th 5th and 6th Reports submitted to the Hon'ble NGT. Accordingly the Committee has taken stock of the progress in implementation of its recommendations furnished to the NGT as aforesaid in its 231d sitting on 15t July 2020 a copy of which has been already annexed as Annexure 5. The action taken in the matter has been discussed under Agenda II of the minutes. The Mining & Geology Department was instructed to submit report of compliance of the directions pertaining to them who have submitted the same. Copies of the compliance reports dated 24th July 2020 and 30th September 2020 submitted by the Mining & Geology Department are annexed herein as

Annexure 14 *and* ***Annexure 15*** *respectively. Similarly, the Meghalaya Police too were directed to submit report of crime statistics pertaining to coal in Meghalaya. The latest report submitted by the Police in this regard furnishing details of cases registered cases charge-sheeted quantity of contraband coal seized etc is enclosed herewith as* ***Annexure 16.***

(viii) During the 28th sitting held on 8th December 2020 the Committee deliberated over scientific mining of coal in Meghalaya. A copy of the minutes of 28th sitting held on 8th December 2020 has already been annexed herein as ***Annexure 10.*** *The Hon'ble Supreme Court vide order dated 03.07.2019 in Civil Appeal No. 10720/2018 State of Meghalaya Vrs All Dimasa Student Union Dima-Hasao District Committee, directed that mining of coal could be allowed in Meghalaya only in compliance with Mines and Minerals (Development and Regulation) Act 1958. Mines Act 1952, the Environment Protection Act 1985 which would necessitate mining in accordance with approved mining plan. The mining plan for mining coal in Meghalaya needs to be scientific, environment friendly and least hazardous and suggest the mining method best suitable to Meghalaya. The aforesaid mining plan would also require the approval of the Ministry of Coal. The Committee agreed to request the Indian School of Mines Dhanbad and the Central Mine Planning and Design Institute (CMPDI) to suggest mining methods best suitable for Meghalaya in the manner indicated above to help the State undertake coal mining in the State in a scientific and environment friendly manner. The Hon'ble NGT may kindly approve the decision of the Committee in this regard.*

(ix) The Committee has also been in receipt of a report filed by the CPCB pursuant to the directions of the Committee in its 18th sitting on 15" September 2019 in relation to the coke oven plants operating in Meghalaya suggesting that they have been using illegally mined coal of Meghalaya. The Committee has considered the said report in its various sittings viz., 24' sitting held on 3rd August 2020. 26th sitting held on 1st October 2020. 27th sitting held on 18th November 2020 and 28" sitting held on 8th December 2020. A copy of the minutes of 28" sitting held on 8" December 2020 has already been annexed herein as ***Annexure 10.*** *Copies of the minutes of the remaining sittings of the Committee have already been annexed in this report. The issue continues to be under active consideration of the Committee.*

CHAPTER IV

RECOMMENDATIONS OF THE COMMITTEE

The recommendations of the Committee on various issues under consideration of the Committee for acceptance of the Hon'ble NGT are as below:

1. *The Hon'ble NGT may kindly approve the guidelines for operating Meghalaya Environment Protection and Restoration Fund (MEPRF) notified by the State Government* ***(Annexure 9),*** *which has been duly approved by the Committee in its 22nd sitting held on 1 gin June 2020.*

2. *The Hon'ble NGT may kindly approve for release of a sum of Rs 90.80.445/- from MEPR fund to NESAC, Umiam, Meghalaya, being the estimate of fund requirement of NESAC for preparation of land use and land cover map of the districts in Meghalaya affected adversely on account of illegal coal mining, which has been approved by the Committee in its 28th sitting held on 8th December 2020.*

3. *The Hon'ble NGT may kindly approve the directions of this Committee to the Indian School of Mines, Dhanbad and Central Mine Planning and Design Institute (CMPDI). Dhanbad, to advise the Govt of Meghalaya on the method of coal mining, suitable for Meghalaya, for the purpose of preparation of mining plan to enable scientific coal mining in Meghalaya with minimum impact on the environment.*

4. *The Hon'ble NGT may kindly ratify the approval granted by the Committee to the revised comprehensive plan prepared by the Mining & Geology Department. Govt of Meghalaya in consultation with Coal India Limited for the purpose of transport and auction of coal* ***(Annexure 4).***

5. *The Hon'ble NGT may kindly approve the directions given to the Chief Secretary and the DGP of Meghalaya while disposing-of the complaint of Shri Pawan Sharma* ***(Annexure 13).***

*The Hon'ble NGT may kindly approve the final order passed by the Committee disposing of the application filed by the applicant in IA No 244/2020 transferred by the Hon'ble NGT to the Committee (Annexure 13).**"***

Stand of the State

14. Before filing the above report, the State of Meghalaya has filed its additional affidavit dated 24.09.2020 explaining its position with regard to the suggestion of draw of lots to select the owner for transportation of the coal, which aspect has already been mentioned in the report of the Committee already quoted above.

Stand of the Applicant

15. The applicant has filed a rejoinder to the reply affidavit filed on behalf of the State of Meghalaya on 24.09.2020 to the effect that illegal mining and transportation was still continuing. Reference has been made to the media report as follows:-

"

(i) The Shillong Times dated 12.03.2020

East Jaintia Hills Police seized 23 coal laden trucks illegally transporting coal which include 12 (twelve) trucks on 10.03.2020 at Kuliang; 9 (nine) trucks on 11.03.2020 at Sonapur Umkiang and accordingly several cases were registered by the Police at Lumshnong Police Station.

(ii) The Shillong Times dated 19.03.2020

Illegal coal transportation on March 16 around 4.30 p.m Police detected two containers transport vehicles, transporting coal in violation of N.G.T. order at Lumshnong Eat Khasi Hills. However, driver of the truck managed to escape.

On March 15, around 3 a.m. Police detected one truck transporting coal in violation of N.G.T. order at Mukhep, Lad Longkaluh East Khasi Hills

(iii) The Shillong Times dated 29.03.2020

Despite curfew and lockdown illegal transportation of coal continues. According to Police on March, 26 around 1.30 p.m. 10 ten coal laden trucks were detected and seized from Umbir Village in Ri-Bhoi District for violation of N.G.T. order.

On 24.03.2020 around 7.30 p.m. Police detected 2 (two) trucks while transporting coal in violation of the N.G.T. ORDER OF Umkiang check gate, East Jaintia Hills.

(iv) The Shillong Times dated 07.04.2020

Despite the curfew and lockdown in the State, illegal transportation of coal trucks in violation of the N.G.T. orders, continues in the State.

Only recently 5 (five) coal laden trucks at Nongsning and Mynkre Village from East Jaintia Hills District were seized. At Mynkre Village, however the members of the Village Defence Party VDP were ones to seize 4 (four) trucks for flouting the lockdown and N.G.T. order.

(v) The Shillong Times dated 10.04.2020

Illegal coal transportation on April, 3 around 7.30 p.m. Police seized 3 (three) coal laden trucks at Mawlien Mawkhoon village in Ri-Bhoi District.

(vi) The Shillong Times dated 13.04.2020

In violation of the N.G.T. Order as well as lockdown imposed in the State along with the rest of the Nation, Police on April, 7 around 2.05 A.M. detected one stationary coal laden dumper truck MH-12-TRDK-2796 without driver at Rymbai Road, East Jaintia Hills.

(vii) The Shillong Times dated 14.04.2020

Shri S. Marwein, E.A.C. Khliehriat lodged a complaint that on April, 11 around 11.30 A.M. while conducting mine raids along with the Police at Moopynien, Khliehriat East, 6 to 8 labourers were seen mining in 2 (two) coal mines, however they managed to escaped. 2 (two) mining equipments were seized from the spot.

(viii) The Shillong Times dated 09.05.2020

Coal truck seized - A.Nongdhar, Mines and Royalty Inspector, D.M.R. Umkiang, East Jaitia Hills lodged a complaint that on May, 6 around 4 A.M. 1 (one) truck was detected at Umkiang check gate while illegally transporting coal in violation of the N.G.T. order.

(ix) The Shillong Times dated 21.05.2020

Workers unload freshly mined coal at Moolang village in East Jaintia Hills on Wednesday. Earlier on May 13 the Police seized 22 trucks carrying coal illegally which were parked at Ratacherra and Malidor in East Jaintia Hills.

(x) The Shillong Times Dated 26.05.2020

Despite the ongoing lockdown and restrictions there seems to be no end to illegal coal mining in the State. The Ri-Bhoi District Police in the last one week have detected as many as 4 (four) trucks laden with unauthorized coals.

(xi) The Shillong Times Dated 16.07.2020

On July 11, around 5 p.m., the Police detected and seized 1 (one) truck while illegally transporting coal under Shillong Police Station in West Garo Hills.

(xii) The Shillong Times Dated 06.10.2020

On l October around 9.30 A.M. Police detected transporting coal in violation of N.G.T. order at Sohiong petrol pump East Khasi Hills.

(xiii) The Shillong Times Dated 07.10.2020

According to media report in Assam , 150 trucks entered Assam on the night of October 5 and only 2 were detained in Beltolla in Guwahati, while on the morning of October 6 as many as 650 trucks entered Assam. There is no way anyone can check the veracity of the numbers quoted but it is an incontrovertible fact that is being clandestinely sold in Assam Shri Lakhmen Rymbui was entrusted with the Home Portfolio in controversial circumstances when his predecessor James Sangma's name figured in smuggling of coal — a lucrative trade for the coal rich State. Informed sources claimed that the State Police are like a caged parrot unable to function freely i.e. ***they sometimes intercept coal laden lorries as an eyewash***

It may be mentioned that the issue pertaining to the illegal transportation of coal even forced a group of Cabinet Ministers to take it up with the Chief Minister, Conrad Sangma. Although the Home Portfolio got shifted from one minister to another, not much change seems to have occurred and the coal seems to be finding their way out of the State, inspite of the N.G.T. ban.

(xiv) The Shillong Times Dated 08.10.2020

While the M.D.A. Government continues to be on denial mode on the allegation of syndicated supply of coal to Assam led to James Sangma being stripped from his portfolio earlier this year

(xv) The Shillong Times Dated 10.10.2020

The clamour for action against coal racketeering in the State is apparently getting louder. For its part, the N.P.P. led M.D.A. Government seems to be getting concerned with unremitting allegations over illegal transportation of coal from several quarters.

Soon after B.J.P., an ally in the M.D.A., demanded arrest of Power Minister James Sangma over the matter, civil society groups in the State are now demanding a C.B.I. inquiry into the alleged coal syndicate.

(xvi) The Shillong Times Dated 12.10.2020

Meghalaya B.J.P. which has been demanding arrest of Power

MinisterJames Sangma for his alleged involvement in illegal transportation of coal has asserted that they would approach the Prime Minister's Office, P.M.O., on the matter.

(xvii) The Shillong Times Dated 13.10.2020

Sangma further said that the Government was serious about dealing with the illegal transportation of coal and hence the Government has also prepared selling up of integrated check gates which will have live C. C. T. V. cameras along with other technological solutions to check all the trucks."

16. It is further stated that:

"4. That the Applicant has set up a case for the failure of the State to comply with the direction of this Hon'ble Tribunal. In para 3 of the

Application the Applicant has specifically mentioned about the 19 directions of this Hon'ble Tribunal which has not been complied been with.

For instance no steps have been taken:—

a) For electronic recording of movement of coal including by way of G.P.S and R.F.LD. Tags and having Central Server for the purpose.
b) Monitoring of sourcing of illegally mined coal by Cement Manufacturing / Thermal Power Plant for enforcement of Mining Law including punitive and remedial action for

sourcing of illegally mined materials as found by the Committee.

c) *Building of Board's home in Khliehriat and Sutnga area in East faintia Hills District, Meghalaya for preparation of Geological Report and Feasibility Report for scientific coal mining.*
d) *Compiling information about locations of dumps of coal.*
e) *Finalizing mode and manner of handling of coal and its disposal including e-auction;*
f) *Transfer of coal to Coal India Limited;*
g) *Adopting Satellite Surveillance systems;*

5. That had the aforementioned directions of this Hon'ble Tribunal been complied with the illegal extractions of coal by way of rat-hole mining and transportation would have stopped but as would transpire from the above media reporting that thousands of illegally mined coal laden trucks would not have been moving out of Meghalaya.

6. That it took almost 9(nine) months for the Chief Minister of the State to declare that it was serious about the dealing with the illegal transportation of coal and hence, the government is proposing to setup integrated check gates which will have live CCTV cameras along with other technical solutions to check all the trucks as published in The Shillong Times dated 13.10.2020 (Annexure XVII) and that to mere lip service to cover up the inaction in complying with the Hon'ble Tribunal's direction.*

7. That as stated in the above media report i.e. the Shillong Times dated 07.10.2020 (Annexure - XVII) the police as an eyewash has been detecting merely one or two trucks while leaving hundreds of trucks to pass through unchecked, which speaks volume of the conspiracy of the coal syndicate causing immense loss to the public exchequer."

Consideration of the Eighth Report and directions

17. We have given due consideration to the report and heard learned Senior Counsel Shri Panjwani for the applicant and other appearing Counsel. We have also considered the written submissions filed on 10.03.2021 by Shri Panjwani, Senior Advocate.

18. It is patent that the problem of rat hole mining in Meghalaya continues and progress of restoration of environment and disposal of illegally mined material is inadequate. The Tribunal has already recorded its findings which have been substantially affirmed by the Hon'ble

Supreme Court. Proceedings commenced on the basis of media reports on 6.7.2012 that 30 persons were trapped in illegal mining and 15 died. The Tribunal vide order dated 17.4.2014 directed stopping of rat hole mining and also sought information about the quantity of illegally mined material. On 31.3.2016, illegally mined material was directed to vest in the State. The mined material was as per order dated 7.10.2017 found to be of value of Rs. 307 crore and loss of royalty was found to be 400 crore. 10% amount was directed to be credited to Environment Protection Fund. Transportation of illegally mined material was required to be stopped vide order dated 31.8.2018. Further incident of illegal mining came to light on 13.12.2018 when 15 workers engaged in illegal mining were trapped resulting in casualties. There does not appear to be any explanation as to why if the quantity of mined coal was found to be 6.3 million tonne as per order of this Tribunal dated 07.10.2017 (referred to in Para 2 above), the said quantity was found to be 2.3 million tonne (was actually available) in the report of the Committee dated 02.01.2019 as noted in Para 4 above. There is a possibility of large amount of mined coal having been pilfered or illegally disposed of even though the same was to be custody of the State. This aspect may be looked into by the State of Meghalaya.

19. As per Supreme Court judgment dated 3.7.2019, it was held that mining can be done only after EC as per mining plan and owner's share will be the residue of sale proceeds after deducting charges payable to Coal India, Royalty amount for environmental protection and for illegally extracted coal, action under section 21 of the MMDR Act was to be taken by the State. The Committee has done substantial work in the form of eight reports details of which have already been mentioned. As already noted, the Committee formed on 31.08.2018. The Committee filed its first report on 02.01.2019 which was considered on 04.01.2019. The said report is

that illegal mining is going on and deals with the quantity of extracted coal, uninventorised coal, impact on environment and steps for restoration. The 2nd report inter-alia recommended installing digital display boards in respect of water quality, evolving mechanism for transportation of illegally mined coal, audit of sources of acquisition of coal by the power generation and cement companies. The same was considered on 11.04.2019, as already mentioned. The 3rd report dated 02.08.2019 inter-alia dealt with the remedial measures in the form of afforestation, reclamation of affected area, organizing awareness programs, protection of the mined coal, treatment of acidic water in identified streams. The same was considered on 22.08.2019. The 4th, 5th and 6th reports were considered on 17.01.2020. The 4th report dated 31.08.2019 is with regard to illegal raising and transportation of coal and action under Section 21(5) of the MMDR Act, Water and EP Act establishing coal mine surveillance system and considers mechanism for disposal of coal. The 5th report dated 02.12.2019 is inter-alia with regard to sources of coal used by the power and cement plants in the State. The 6th report dated 03.12.2019 is with regard to use of satellite to verify the details of the coal to be auctioned and to verify details of the location of the coal to be auctioned. The 7th report dated 30.04.2020 further considered the issue of transportation of the mined coal to designated place. Thus, the reports have deliberated in detail about the strategies for preventing illegal mining, taking action against violators, creating awareness, restoration of water quality, water supply to affected areas, compensation to the victims, scientific mining, handling over the mined material to Coal India for disposal and all related issues. However, disturbing fact is that even after 1 year and 8 months of the judgment of the Hon'ble Supreme Court, directing disposal of mined coal, the issue is still hanging fire. There is a possibility of such material being stolen or

pilfered and its value diminishing unless timebound action is taken for its disposal. Similarly, steps for restoration of environment need to be taken on war footing.

20. The newspaper reports filed on behalf of the applicant clearly show that illegal mining is still continuing. Restoration of environment, particularly water quality and rehabilitation of affected victims in terms of health, water supply, skill development, protection against illegal mining as well as steps to handle the illegally mined material remain a challenge which requires constant planning and action. Since sufficient deliberations have taken place and t**o an extent road-map for further action has been laid out, it is now the implementation which needs to be expedited.** We propose to conclude the proceedings before this Tribunal and before the Committee so that the designated authorities now proceed further in the matter subject to the oversight of a joint Committee of Officers of the Central and the State Government, as follows.

21. We may however deal with the recommendations of the Committee in the 8th Report. We approve the release of sum of Rs. 90,80,445/- in favour of NESAC. The recommendations for handling the MEPRF is approved with the modification that the steering Committee will comprise of the Oversight Committee which we are hereby constituting. The recommendations with regard to method of coal mining and for preparation of mining plan for scientific coal mining consistent with the concern for the environment is accepted, subject to the modification that the final view in the matter may be taken by the Oversight Committee which we are hereby constituting. Same is our direction with regard to recommendation for revised comprehensive plan prepared by the Mining & Geology Department, Govt. of Meghalaya in consultation

with Coal India Limited for the purpose of transport and auction of coal**.** We also approve the directions given to the Chief Secretary and DGP, Meghalaya on complaint of Shri Pawan Sharma. We also approve the final order passed by the Committee disposing of the application i.e. IA No. 244/2020 filed by the applicant and transferred by the Hon'ble NGT to the Committee.

22. **While placing on record our appreciation for the onerous task undertaken by the Committee, we are of the view that since the Monitoring by the Tribunal or Tribunal appointed Committee cannot continue forever, consistent with the orders passed so far and taking into account the deliberations by the Committee, further task needs to be taken over by the Executive Authorities in the manner we are hereby directing. Needless to say, under the public trust doctrine, the State authorities are bound to work for protection of scarce natural resources, the environment and public health. There is need in change of attitude towards the subject after the Hon'ble Supreme Court has pronounced in the matter.**

23. Accordingly, we dispose of these proceedings with a direction that ownership of the task of compliance of the Judgment of the Hon'ble Supreme Court with regard to preventing unscientific and unregulated mining, restoring the environment, rehabilitating the victims and handling of illegally mined coal should be taken over by the State Authorities, to be overseen by an **Oversight Committee of 12 members, headed by Additional Secretary, MoEF&CC (dealing with the environment and abatement of pollution issues) and comprising Chairman of the EAC, MoEF&CC, dealing with EIA of coal mining, Chairman Coal India, Joint Secretary, Ministry of Mining, Government of India, Director**

General of Mines Safety, Senior Scientist, Indian School of Mines/ IIT, Dhanbad, Regional Officers MoEF&CC and CPCB, Chairman, State PCB, Additional Chief Secretary dealing with the subject of mining in the Government of Meghalaya, PCCF (HoFF) Meghalaya and Additional DGP, nominated by the DGP, Meghalaya. The Regional Officer, MoEF&CC, Shillong will be the Member Secretary of the Committee to coordinate the working of the Committee and to deal with day-to-day issues as per decisions of the Committee. The Committee may meet within one month, take stock of situation and plan future course of action. **Its task will be to take forward compliance of judgment of the Hon'ble Supreme Court and further orders of this Tribunal for preventing unscientific and unregulated mining, handling the already mined material and all other incidental issues.** At the cost of repetition, we direct that the Committee may inter alia ensure that no illegal/unauthorized mining takes place, keeping combat plan and mining mishap management plan ready to avoid eventualities. Further, the Committee may take necessary measures for rejuvenating contaminated streams and rivers. The Committee will be at liberty to take assistance of any other institution/individual. The Chief Secretary Meghalaya will provide necessary logistics for functioning of the Committee. All concerned will be bound by the directions of the Committee, subject to any objection being considered by this Tribunal.

24. We further direct that compliance reports dated 24.07.2020 and 30.09.2020 and latest report submitted by Meghalaya Police with regard to crime statistics (Annexures -14, 15 and 16) may now be looked into by the Oversight Committee. All other surviving issues which may emerge from the report or otherwise will be finally looked into by the Oversight Committee. The Oversight Committee will give its periodical reports to the

Secretaries, Mines, Coal and MoEF&CC, GoI and also place the same on the website of the State of Meghalaya and the MoEF&CC. The said Secretaries may issue such directions as may be necessary in relation to their respective subjects, subject to any unresolved issue being raised before this Tribunal. The Regional Officer, MoEF&CC may take over the records from the Committee for further proceedings as per decisions of the newly constituted Committee.

25. We place on record our appreciation for the valuable assistance rendered by learned Amicus Curiae in dealing with the matter.

A copy of this order be forwarded to the Secretaries, Ministries of MoEF&CC, Coal and Mines, GoI, the Director General of Mines Safety, GoI, Indian School of Mines/ IIT, Dhanbad, CPCB, State PCB, Additional Chief Secretary dealing with the subject in the Government of Meghalaya, PCCF (HoFF) Meghalaya and DGP, Meghalaya by e-mail for compliance.

A copy of this order be also forwarded to Justice B.D. Aggarwal, former judge of Gauhati High Court.

Adarsh Kumar Goel, CP

S.K. Singh, JM

Dr. Nagin Nanda, EM

March 15, 2021
Original Application No. 110(T_{HC})/2012
A

sd/-
TRUE COPY

ANNEXURE R16/31

TAJ
HILLS CEMENT COMPANY LTD.
CORPORATE OFFICE:"SHIVAM COMPLEX",
Bharalumukh, A.T Road, Guwahati -781009

Letter No.: HCCL/Mines/DMO/2020-21 / 153 Date: 24.03.2021

To,
The Divisional Mining Officer
West Jaintia Hills District
Jowai, Meghalaya.

Subject: Submission of Statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company Limited from August-2020 onwards.

Sir,

With the reference to your letter no. DMO-J/R/77/2020/1003 dated 16th February, 2021 from your good office and subsequent message in whatsapp on dt: 20/03/2021 regarding the subject cited above: we are hereby submitting the statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company Limited from August-2020 as per the new format.

This is for your information and record please.

Thanking you,

For, Hills Cement Company Limited

M.K Jain
Vice President (Mines)

Encl.Annexure-1. Statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company Limited from August-2020 onwards.

Copy to:
1. The Secretary to the Government of Meghalaya, Mining & Geology Department Shillong- for kind information please.
2. The Director Directorate of Meghalaya, Risa Colony Shillong- for information and Record.

August 2020

					Consignor				Aug-20	
Month	**Clinker Produced (MT)**	**Coal Requirement (MT) A**	**Coal used by Cement Plant (MT) B**	**Difference (A-B)**	**Name & Address**	**Tax Invoice No.**	**Tax Invoice Date**	**E-Way Bill**	**Consignee Name & Address**	**Mineral Transport Challan of the Origin State**
						TC/H/0258	13.08.2020	861110758584		
						TC/H/0259	13.08.2020	841110759705		
						TC/H/0260	13.08.2020	821110760347		
						TC/H/0261	13.08.2020	841110762787		
						TC/H/0262	13.08.2020	871110763507		
						TC/H/0263	13.08.2020	881110765296		
						TC/H/0264	13.08.2020	821110765566		
						TC/H/0265	13.08.2020	801110771666		
						TC/H/0266	13.08.2020	821110772128		
						TC/H/0267	14.08.2020	821110942015		
						TC/H/0268	14.08.2020	851110942395		
						TC/H/0269	14.08.2020	851110943020		
						TC/H/0270	14.08.2020	881110943384		
						TC/H/0271	14.08.2020	841110943676		
						TC/H/0272	14.08.2020	811110944513		
						TC/H/0273	14.08.2020	821110944967		
						TC/H/0274	14.08.2020	891110945284		
						TC/H/0275	17.08.2020	851111211702		
						TC/H/0276	17.08.2020	811111226410		

Aug-20	37900		1137		Taj Corporation, Shivam Complex, Bharalumukh, A.T. Road, Guwahati	TC/H/0277	17.08.2020	831111226854	Hills Cement Company Ltd. Village Mynkree, 116KM Stone,	
						TC/H/0278	17.08.2020	871111227239		
						TC/H/0279	17.08.2020	871111232118		
						TC/H/0280	17.08.2020	891111232482		
						TC/H/0281	17.08.2020	821111232915		
						TC/H/0282	17.08.2020	801111233277		
						TC/H/0283	17.08.2020	861111233600		
						TC/H/0284	17.08.2020	831111234211		
						TC/H/0285	18.08.2020	811111359592		
						TC/H/0286	18.08.2020	871111393460		
						TC/H/0287	18.08.2020	881111393773		
						TC/H/0288	18.08.2020	801111394178		
						TC/H/0289	18.08.2020	801111404745		
						TC/H/0290	18.08.2020	821111405223		
						TC/H/0291	18.08.2020	821111405223		
						TC/H/0292	18.08.2020	861111406244		
						TC/H/0293	18.08.2020	881111406828		
						TC/H/0294	18.08.2020	831111409848		
						TC/H/0295	20.08.2020	861111410216		
						TC/H/0296	20.08.2020	881111698186		
						TC/H/0297	20.08.2020	891111698499		
						TC/H/0298	20.08.2020	801111698843		
						TC/H/0299	20.08.2020	831111699142		
						TC/H/0300	20.08.2020	841111699596		
						TC/H/0301	20.08.2020	891111699830		
						TC/H/0302	20.08.2020	831111700204		
						TC/H/0303	20.08.2020	811111700451		
						TC/H/0304	20.08.2020	861111700807		

					Assam	TC/H/0305	21.08.2020	831111701054	NH-44, Sub Div.: Khliehriat, Dist.: East Jaintia Hills, Meghalaya – 793200	
						TC/H/0306	21.08.2020	861111807038		
						TC/H/0307	21.08.2020	821111807247		
						TC/H/0308	21.08.2020	871111807453		
						TC/H/0309	21.08.2020	851111807796		
						TC/H/0310	21.08.2020	851111808025		
						TC/H/0311	21.08.2020	881111808488		
						TC/H/0312	21.08.2020	861111808846		
						TC/H/0313	21.08.2020	841111809281		
						TC/H/0314	21.08.2020	801111809672		
						TC/H/0315	25.08.2020	801111810009		
						TC/H/0316	25.08.2020	821112296150		
						TC/H/0317	25.08.2020	821112296642		
						TC/H/0318	25.08.2020	851112296906		
						TC/H/0319	25.08.2020	821112297968		
						TC/H/0320	25.08.2020	841112298561		
						TC/H/0321	25.08.2020	821112299609		
						TC/H/0322	25.08.2020	841117300981		
						TC/H/0323	25.08.2020	891112301781		
						TC/H/0324	25.08.2020	891112302601		
						TC/H/0325	26.08.2020	831112302955		
						TC/H/0326	26.08.2020	831112302955		
						TC/H/0327	26.08.2020	821112477768		
						TC/H/0328	26.08.2020	871112478427		
						TC/H/0329	26.08.2020	841112479380		
						TC/H/0330	26.08.2020	871112480196		
						TC/H/0331	26.08.2020	871112481805		
						TC/H/0332	26.08.2020	851112483285		

						TC/H/0333	26.08.2020	801112484689		
						TC/H/0334	26.08.2020	821112485886		
						TC/H/0335	27.08.2020	841112488229		
						TC/H/0336	27.08.2020	841112488740		
						TC/H/0337	27.08.2020	841112649347		
						TC/H/0338	27.08.2020	801112649569		
						TC/H/0339	27.08.2020	831112650065		
						TC/H/0340	27.08.2020	861112650329		
						TC/H/0341	27.08.2020	841112650790		
						TC/H/0342	27.08.2020	851112651134		
						TC/H/0343	27.08.2020	831112651419		
						TC/H/0344	27.08.2020	811112651682		
						TC/H/0345	28.08.2020	881112652053		
						TC/H/0346	28.08.2020	811112652304		
						TC/H/0347	28.08.2020	881112775136		
						TC/H/0348	28.08.2020	891112775522		
						TC/H/0349	28.08.2020	841112776166		
						TC/H/0350	28.08.2020	891112777218		
						TC/H/0351	28.08.2020	831112777869		
						TC/H/0352	28.08.2020	891112778323		
						TC/H/0353	28.08.2020	821112779507		
						TC/H/0354	28.08.2020	861112780569		
						TC/H/0355	31.08.2020	891112781264		
						TC/H/0356	31.08.2020	831112782058		
						TC/H/0357	31.08.2020	811113219421		
						TC/H/0358	31.08.2020	861113220246		
						TC/H/0359	31.08.2020	861113220585		
						TC/H/0360	31.08.2020	891113220807		

						TC/H/0361	31.08.2020	851113221994		
						TC/H/0362	31.08.2020	871113222287		
						TC/H/0363	31.08.2020	891111222535		
						TC/H/0364	31.08.2020	871113222849		
						TC/H/0363	31/08/2020	841113223182		
						TC/H/0364	31/08/2020	811113223534		

				September 2020						
					Consignor				Sep-20	
Month	**Clinker Produced (MT)**	**Coal Requirement (MT) A**	**Coal used by Cement Plant (MT) B**	**Difference (A-B)**	**Name & Address**	**Tax Invoice No.**	**Tax Invoice Date**	**E-Way Bill**	**Consignee Name & Address**	**Mineral Transport Challan of the Origin State**
						TC/H/0365	01/09/2020	841113367349		
						TC/H/0366	01/09/2020	841113368102		
						TC/H/0367	01/09/2020	801113368506		
						TC/H/0368	01/09/2020	831113369003		
						TC/H/0369	01/09/2020	831113359355		
						TC/H/0370	01/09/2020	881113369769		
						TC/H/0371	01/09/2020	861113370455		
						TC/H/0372	01/09/2020	861113371388		
						TC/H/0373	01/09/2020	831113371628		
						TC/H/0374	01/09/2020	801113371942		
						TC/H/0375	02/09/2020	881113535513		
						TC/H/0376	02/09/2020	881113536318		
						TC/H/0377	02/09/2020	821113536972		
					Taj Corporation Shivam Complex, Bharalumukh. A.T. Road, Guwahati, Assam	TC/H/0378	02/09/2020	861113539803		
						TC/H/0379	02/09/2020	831113540202		
						TC/H/0380	02/09/2020	871113540585	Hills Cement Company Ltd. Village Mynkree, 116KM Stone, NH-44,	
						TC/H/0381	02/09/2020	831113541742		
Sep-20	34680		1040.4			TC/H/0382	02/09/2020	811113542656		
						TC/H/0383	02/09/2020	851113543153		

						TC/H/0384	02/09/2020	881113544072	Sub Div.: Khliehriat, Dist.:East Jaintia Hills, Meghalaya - 793200	
						TC/H/0385	03/09/2020	801113707668		
						TC/H/0386	03/09/2020	881113707930		
						TC/H/0387	03/09/2020	881113708607		
						TC/H/0388	03/09/2020	821113709040		
						TC/H/0389	03/09/2020	891113710791		
						TC/H/0390	03/09/2020	801113711205		
						TC/H/0391	03/09/2020	891113713435		
						TC/H/0392	03/09/2020	851113713842		
						TC/H/0393	03/09/2020	801113714150		
						TC/H/0394	03/09/2020	801113714499		
					BL Minerals Pvt Ltd. Gali No.7, N,H. 37, Beltola, Guwahati, Assam	BLMPL/20-21/08	28/09/2020	811117629431		Imported Coal
						BLMPL/20-21/09	28/09/2020	8811176291132		
						BLMPL/20-21/10	28/09/2020	851117629433		
						BLMPL/20-21/11	28/09/2020	821117629434		
						BLMPL/20-21/12	28/09/2020	891117629435		

				October 2020						
					Consignor				Oct-20	
Month	**Clinker Produced (MT)**	**Coal Requirement (MT) A**	**Coal used by Cement Plant (MT) B**	**Difference (A-B)**	**Name & Address**	**Tax Invoice No.**	**Tax Invoice Date**	**E-Way Bill**	**Consignee Name & Address**	**Mineral Transport Challan of the Origin State**
						BLMPL/20-21/13	01/10/2020	831118241102		
						BLMPL/20-21/14	01/10/2020	801118241103		
						BLMPL/20-21/15	01/10/2020	871118241104		
						BLMPL/20-21/16	01/10/2020	841118241105		
						BLMPL/20-21/17	01/10/2020	811118241106		
						BLMPL/20-21/18	01/10/2020	881118241107		
						BLMPL/20-21/19	01/10/2020	851118241108		
						BLMPL/20-21/20	01/10/2020	821118241109		
						BLMPL/20-21/21	01/10/2020	881118241110		
						BLMPL/20-21/22	01/10/2020	851118241111		
						BLMPL/20-21/23	01/10/2020	821118241112		
						BLMPL/20-21/24	01/10/2020	891118241113		
						BLMPL/20-21/25	01/10/2020	861118241114		
						BLMPL/20-21/26	01/10/2020	831118241115		
						BLMPL/20-21/27	01/10/2020	801118241116		
						BLMPL/20-21/28	01/10/2020	841118241118		
						BLMPL/20-21/29	01/10/2020	811118241119		
						BLMPL/20-21/30	01/10/2020	871118241120		
						BLMPL/20-21/31	01/10/2020	841118241121		
						BLMPL/20-21/32	01/10/2020	811118241122		

					BL Minerals Pvt Ltd. Gali No.7, N.H. 37, Beltola, Guwahati, Assam	BLMPL/20-21/33	01/10/2020	881118241123		
						BLMPL/20-21/34	01/10/2020	851118241124		
						BLMPL/20-21/35	01/10/2020	821118241125		
						BLMPL/20-21/36	01/10/2020	891118241126		
						BLMPL/20-21/37	01/10/2020	861118241127		
						BLMPL/20-21/38	05/10/2020	831118241128		
						BLMPL/20-21/39	01/10/2020	801118241129		
						BLMPL/20-21/40	05/10/2020	861118241130		
						BLMPL/20-21/41	03/10/2020	801118504767		
						BLMPL/20-21/42	03/10/2020	871118504768		
						BLMPL/20-21/43	06/10/2020	841118504769		
						BLMPL/20-21/44	03/10/2020	801118504770		
						BLMPL/20-21/45	03/10/2020	871118504771		
						BLMPL/20-21/46	03/10/2020	841118504772		
						BLMPL/20-21/47	03/10/2020	811118504773		
						BLMPL/20-21/48	03/10/2020	881118504774		
						BLMPL/20-21/49	03/10/2020	851118504775		
						BLMPL/20-21/50	03/10/2020	821118504776		
						BLMPL/20-21/51	03/10/2020	891118504777		
						BLMPL/20-21/52	03/10/2020	861118504778		
						BLMPL/20-21/53	03/10/2020	831118504779		
						BLMPL/20-21/54	03/10/2020	891118504780		
						BLMPL/20-21/55	03/10/2020	861118504781		
						BLMPL/20-21/56	03/10/2020	831118504782		
						BLMPL/20-21/57	03/10/2020	801118504783		
						BLMPL/20-21/58	03/10/2020	871118504784		
						BLMPL/20-21/59	03/10/2020	841118504785		
						BLMPL/20-21/60	03/10/2020	811118504786		

Oct-20	30630		918.9			BLMPL/20-21/61	03/10/2020	881118504787	Hills Cement Company Ltd. Village Mynkree, 116KM Stone, NH-44, Sub Div.: Khliehriat ,Dist: East Jaintia Hills,	
						BLMPL/20-21/62	03/10/2020	821118504789		
						BLMPL/20-21/63	03/10/2020	881118504790		
						BLMPL/20-21/64	03/10/2020	851118504791		
						BLMPL/20-21/65	03/10/2020	821118504792		
						BLMPL/20-21/66	03/10/2020	891118504793		
						BLMPL/20-21/67	03/10/2020	861118504794		
						BLMPL/20-21/68	03/10/2020	831118504795		
						BLMPL/20-21/69	05/10/2020	881118751776		
						BLMPL/20-21/70	05/10/2020	821118751778		
						BLMPL/20-21/71	05/10/2020	891117851779		
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						BLMPL/20-21/90	06/10/2020	801118751800		
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				November 2020						
					Consignor				Nov-20	
Month	**Clinker Produced (MT)**	**Coal Requirement (MT) A**	**Coal used by Cement Plant (MT) B**	**Difference (A-B)**	**Name & Address**	**Tax Invoice No.**	**Tax Invoice Date**	**E-Way Bill**	**Consignee Name & Address**	**Mineral Transport Challan of the Origin State**
						BLMPL/20-21/92	11/11/2020	811124928066		
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Nov-20	34600		1038	(1,038.00)	BL Minerals Pvt Ltd. Gali No.7, N.H. 37, Beltola, Guwahati, Assam	BLMPL/20-21/168	19/11/2020	851126047403	Hills Cement Company Limited, Village Mynkree, 116KM Stone, NH-44, Sub Div: Khliehriat, Dist:East Jaintia Hills, Meghalaya – 793200	Imported Coal
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						BLMPL/20-21/295	28/11/2020	811127603256		
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						BLMPL/20-21/297	28/11/2020	851127603258		

				December 2020						
					Consignor				Dec-20	
Month	**Clinker Produced (MT)**	**Coal Requirement (MT) A**	**Coal used by Cement Plant (MT) B**	**Difference (A-B)**	**Name & Address**	**Tax Invoice No.**	**Tax Invoice Date**	**E-Way Bill**	**Consignee Name & Address**	**Mineral Transport Challan of the Origin State**
					BL Minerals Pvt Ltd. Gali No.7, N.H. 37, Beltola, Guwahati, Assam	BLMPL/20-21/298	30/11/2020	861127929467		Imported Coal
						BLMPL/20-21/299	30/11/2020	831127929468		
						BLMPL/20-21/300	30/11/2020	801127929469		
						BLMPL/20-21/301	30/11/2020	861127929470		
						BLMPL/20-21/302	30/11/2020	831127929471		
						BLMPL/20-21/303	30/11/2020	801127929472		
						BLMPL/20-21/304	30/11/2020	871127929473		
						BLMPL/20-21/305	30/11/2020	841127929474		
						BLMPL/20-21/306	30/11/2020	811127929475		
						BLMPL/20-21/307	30/11/2020	881127929476		
						BLMPL/20-21/308	30/11/2020	851127929477		
						BLMPL/20-21/309	01/11/2020	821127929478		
						BLMPL/20-21/310	02/12/2020	891127929479		
						BLMPL/20-21/311	30/11/2020	851127929480		
						BLMPL/20-21/312	30/11/2020	821127929481		
						BLMPL/20-21/313	30/11/2020	891127929482		
						BLMPL/20-21/314	30/11/2020	861127929483		
						BLMPL/20-21/315	30/11/2020	831127929484		
						BLMPL/20-21/316	30/11/2020	801127929485		
						BLMPL/20-21/317	30/11/2020	871127929486		
						BLMPL/20-21/318	01/11/2020	841127929487		

						BLMPL/20-21/319	30/11/2020	811127929488		
						BLMPL/20-21/320	30/11/2020	881127929489		
						BLMPL/20-21/321	30/11/2020	841127929490		
						BLMPL/20-21/322	30/11/2020	811127929491		
						BLMPL/20-21/323	30/11/2020	881127929492		
						BLMPL/20-21/324	30/11/2020	851127929493		
						BLMPL/20-21/325	30/11/2020	821127929494		
						BLMPL/20-21/326	30/11/2020	891127929495		
						BLMPL/20-21/327	30/11/2020	861127929496		
						BLMPL/20-21/328	30/11/2020	831127929497		
						BLMPL/20-21/329	30/11/2020	801127929498		
						BLMPL/20-21/330	30/11/2020	871127929499		
						BLMPL/20-21/331	30/11/2020	801127929500		
						MDHPL/20-21/110	02/12/2020	801128303732		
						MDHPL/20-21/111	02/12/2020	871128303733		
						MDHPL/20-21/112	02/12/2020	841128303734		
						MDHPL/20-21/113	02/12/2020	811128303735		
						MDHPL/20-21/114	02/12/2020	881128303736		
						MDHPL/20-21/115	02/12/2020	851128303737		
						MDHPL/20-21/116	02/12/2020	891128303739		
						MDHPL/20-21/117	02/12/2020	851128303740		
						MDHPL/20-21/118	02/12/2020	821128303741		
						MDHPL/20-21/119	02/12/2020	891128303742		
						MDHPL/20-21/120	02/12/2020	861128303743		
						MDHPL/20-21/121	02/12/2020	831128303744		
						MDHPL/20-21/122	02/12/2020	801128303745		
						MDHPL/20-21/123	02/12/2020	871128303746		

						MDHPL/20-21/124	02/12/2020	841128303747		
						MDHPL/20-21/125	02/12/2020	811128303748		
						MDHPL/20-21/126	02/12/2020	881128303749		
						MDHPL/20-21/127	02/12/2020	811128303751		
						MDHPL/20-21/128	02/12/2020	881128303752		
						MDHPL/20-21/129	02/12/2020	851128303753		
						MDHPL/20-21/130	02/12/2020	821128303754		
						MDHPL/20-21/131	02/12/2020	891128303755		
						MDHPL/20-21/132	02/12/2020	861128303756		
						MDHPL/20-21/133	02/12/2020	831128303757		
						MDHPL/20-21/134	02/12/2020	801128303758		
						MDHPL/20-21/135	02/12/2020	871128303759		
						MDHPL/20-21/136	02/12/2020	831128303760		
						MDHPL/20-21/137	02/12/2020	801128303761		
						MDHPL/20-21/138	02/12/2020	871128303762		
						MDHPL/20-21/139	02/12/2020	841128303763		
						MDHPL/20-21/140	02/12/2020	811128303764		
						MDHPL/20-21/141	02/12/2020	881128303765		
						MDHPL/20-21/142	02/12/2020	851128303766		
						MDHPL/20-21/143	02/12/2020	821128303767		
						MDHPL/20-21/144	04/12/2020	811128655850		
						MDHPL/20-21/145	04/12/2020	881128655851		
						MDHPL/20-21/146	04/12/2020	851128655852		
						MDHPL/20-21/147	04/12/2020	821128655853		
						MDHPL/20-21/148	04/12/2020	891128655854		
						MDHPL/20-21/149	04/12/2020	861128655855		
						MDHPL/20-21/150	04/12/2020	831128655856		
						MDHPL/20-21/151	04/12/2020	801128655857		

					M.D, Hasija Pvt Ltd. Gali No.5, N.H, 37, Beltola, Guwahati, Assam	MDHPL/20-21/152	04/12/2020	871128655858		Imported Coal
						MDHPL/20-21/153	04/12/2020	841128655859		
						MDHPL/20-21/154	04/12/2020	801128655860		
						MDHPL/20-21/155	04/12/2020	871128655861		
						MDHPL/20-21/156	04/12/2020	841128655862		
						MDHPL/20-21/157	04/12/2020	811128655863		
						MDHPL/20-21/158	04/12/2020	881128655864		
						MDHPL/20-21/159	04/12/2020	821128655866		
						MDHPL/20-21/160	04/12/2020	891128655867		
						MDHPL/20-21/161	04/12/2020	861128655868		
						MDHPL/20-21/162	04/12/2020	831128655869		
						MDHPL/20-21/163	04/12/2020	891128655870		
						MDHPL/20-21/164	04/12/2020	831128655872		
						MDHPL/20-21/165	04/12/2020	801128655873		
						MDHPL/20-21/166	04/12/2020	871128655874		
						MDHPL/20-21/167	04/12/2020	841128655875		
						MDHPL/20-21/168	04/12/2020	881128655877		
						MDHPL/20-21/169	04/12/2020	851128655878		
						MDHPL/20-21/170	04/12/2020	881128665880		
						MDHPL/20-21/171	04/12/2020	851128655881		
						MDHPL/20-21/172	04/12/2020	821128655882		
						MDHPL/20-21/173	04/12/2020	891128655883		
						MDHPL/20-21/174	04/12/2020	861128655884		
						MDHPL/20-21/175	04/12/2020	801128655886		
						MDHPL/20-21/176	04/12/2020	871128655887		
						MDHPL/20-21/177	04/12/2020	811128655889		
						MDHPL/20-21/178	07/12/2020	821129053085		
						MDHPL/20-21/179	07/12/2020	891129053086		

						MDHPL/20-21/180	07/12/2020	861129053087		
						MDHPL/20-21/181	07/12/2020	831129053088		
						MDHPL/20-21/182	07/12/2020	801129053089		
						MDHPL/20-21/183	07/12/2020	861129053090		
						MDHPL/20-21/184	07/12/2020	831129053091		
						MDHPL/20-21/185	07/12/2020	801129053092		
						MDHPL/20-21/186	07/12/2020	871129053093		
						MDHPL/20-21/187	07/12/2020	841129053094		
						MDHPL/20-21/188	07/12/2020	811129053095		
						MDHPL/20-21/189	07/12/2020	881129053096		
						MDHPL/20-21/190	07/12/2020	851129053097		
						MDHPL/20-21/191	07/12/2020	821129053098		
						MDHPL/20-21/192	07/12/2020	891129053099		
						MDHPL/20-21/193	07/12/2020	821129053100		
						MDHPL/20-21/194	07/12/2020	891129053101		
						MDHPL/20-21/195	07/12/2020	861129053102		
						MDHPL/20-21/196	07/12/2020	831129053103		
						MDHPL/20-21/197	07/12/2020	801129053104		
						MDHPL/20-21/198	07/12/2020	871129053105		
						MDHPL/20-21/199	07/12/2020	841129053106		
						MDHPL/20-21/200	07/12/2020	811129053107		
						MDHPL/20-21/201	07/12/2020	881129053108		
						MDHPL/20-21/202	07/12/2020	851129053109		
						MDHPL/20-21/203	07/12/2020	811129053110		
						MDHPL/20-21/204	07/12/2020	881129053111		
						MDHPL/20-21/205	07/12/2020	851129053112		
						MDHPL/20-21/206	07/12/2020	821129053113		
						MDHPL/20-21/207	07/12/2020	891129053114		

						MDHPL/20-21/208	07/12/2020	861129053115		
						MDHPL/20-21/209	07/12/2020	831129053116		
						MDHPL/20-21/210	07/12/2020	801129053117		
						MDHPL/20-21/211	07/12/2020	871129053118		
						MDHPL/20-21/212	09/12/2020	801129366453		
						MDHPL/20-21/213	09/12/2020	871129366454		
						MDHPL/20-21/214	09/12/2020	841129366455		
						MDHPL/20-21/215	09/12/2020	811129366456		
						MDHPL/20-21/216	09/12/2020	881129366457		
						MDHPL/20-21/217	09/12/2020	851129366458		
						MDHPL/20-21/218	09/12/2020	821129366459		
						MDHPL/20-21/219	09/12/2020	881129366460		
						MDHPL/20-21/220	09/12/2020	851129366461		
						MDHPL/20-21/221	09/12/2020	891129366463		
						MDHPL/20-21/222	09/12/2020	861129366464		
						MDHPL/20-21/223	09/12/2020	831129366465		
						MDHPL/20-21/224	09/12/2020	801129366466		
						MDHPL/20-21/225	09/12/2020	871129366467		
						MDHPL/20-21/226	09/12/2020	841129366468		
						MDHPL/20-21/227	09/12/2020	811129366469		
						MDHPL/20-21/228	09/12/2020	871129366470		
						MDHPL/20-21/229	09/12/2020	841129366471		
						MDHPL/20-21/230	09/12/2020	811129366472		
						MDHPL/20-21/231	09/12/2020	881129366473		
						MDHPL/20-21/232	09/12/2020	851129366474		
						MDHPL/20-21/233	09/12/2020	821129366475		
						MDHPL/20-21/234	09/12/2020	891129366476		
						MDHPL/20-21/235	09/12/2020	861129366477		

Dec-20	28455		853.65	(853.65)		MDHPL/20-21/236	09/12/2020	831129366478	Hills Cement Company Ltd. Village Mynkree, 116KM Stone, NH-44, Sub Div.: Khliehriat, Dist:East Jaintia Hills, Meghalaya – 793200	Imported Coal
						MDHPL/20-21/237	09/12/2020	861129366480		
						MDHPL/20-21/238	09/12/2020	831129366481		
						MDHPL/20-21/239	09/12/2020	801129366482		
						MDHPL/20-21/240	09/12/2020	871129366483		
						MDHPL/20-21/241	09/12/2020	841129366484		
						MDHPL/20-21/242	09/12/2020	811129366485		
						MDHPL/20-21/243	09/12/2020	881129366486		
						MDHPL/20-21/244	09/12/2020	851129366487		
						MDHPL/20-21/245	09/12/2020	821129366488		
						MDHPL/20-21/246	11/12/2020	841129731273		
						MDHPL/20-21/247	11/12/2020	811129731274		
						MDHPL/20-21/248	11/12/2020	881129731275		
						MDHPL/20-21/249	11/12/2020	851129731276		
						MDHPL/20-21/250	11/12/2020	821129731277		
						MDHPL/20-21/251	11/12/2020	891129731278		
						MDHPL/20-21/252	11/12/2020	861129731279		
						MDHPL/20-21/253	11/12/2020	821129731280		
						MDHPL/20-21/254	11/12/2020	891129731281		
						MDHPL/20-21/255	11/12/2020	861129731282		
						MDHPL/20-21/256	11/12/2020	831129731283		
						MDHPL/20-21/257	11/12/2020	801129731284		
						MDHPL/20-21/258	11/12/2020	871129731285		
						MDHPL/20-21/259	11/12/2020	841129731286		
						MDHPL/20-21/260	11/12/2020	811129731287		
						MDHPL/20-21/261	11/12/2020	881129731288		
						BLMPL/20-21/332	14/12/2020	841130159998		
						BLMPL/20-21/333	14/12/2020	811130159999		

						BLMPL/20-21/334	14/12/2020	801130160000		
						BLMPL/20-21/335	14/12/2020	871130160001		
						BLMPL/20-21/336	14/12/2020	841130160002		
						BLMPL/20-21/337	14/12/2020	811130160003		
						BLMPL/20-21/338	14/12/2020	881130160004		
						BLMPL/20-21/339	14/12/2020	851130160005		
						BLMPL/20-21/340	14/12/2020	821130160006		
						BLMPL/20-21/341	14/12/2020	891130160007		
						BLMPL/20-21/342	14/12/2020	861130160008		
						BLMPL/20-21/343	14/12/2020	831130160009		
						BLMPL/20-21/344	14/12/2020	891130160010		
						BLMPL/20-21/345	14/12/2020	861130160011		
						BLMPL/20-21/346	14/12/2020	831130160012		
						BLMPL/20-21/347	14/12/2020	801130160013		
						BLMPL/20-21/348	14/12/2020	871130160014		
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						BLMPL/20-21/351	14/12/2020	881130160017		
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						BLMPL/20-21/353	14/12/2020	821130160019		
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						BLMPL/20-21/355	14/12/2020	821130160022		
						BLMPL/20-21/356	14/12/2020	891130160023		
						BLMPL/20-21/357	14/12/2020	861130160024		
						BLMPL/20-21/358	14/12/2020	831130160025		
						BLMPL/20-21/359	14/12/2020	801130160026		
						BLMPL/20-21/360	14/12/2020	871130160027		Imported Coal
						BLMPL/20-21/361	14/12/2020	841130160028		

						BLMPL/20-21/362	14/12/2020	811130160029		
						BLMPL/20-21/363	14/12/2020	871130160030		
						BLMPL/20-21/364	14/12/2020	841130160031		
						BLMPL/20-21/365	14/12/2020	811130160032		
						BLMPL/20-21/366	16/12/2020	861130549067		
						BLMPL/20-21/367	16/12/2020	801130549069		
						BLMPL/20-21/368	16/12/2020	861130549070		
						BLMPL/20-21/369	16/12/2020	831130549071		
						BLMPL/20-21/370	16/12/2020	801130549072		
						BLMPL/20-21/371	16/12/2020	871130549073		
						BLMPL/20-21/372	16/12/2020	841130519074		
						BLMPL/20-21/373	16/12/2020	811130549075		
						BLMPL/20-21/374	16/12/2020	881130549076		
						BLMPL/20-21/375	16/12/2020	851130549077		
						BLMPL/20-21/376	16/12/2020	821130549078		
						BLMPL/20-21/377	16/12/2020	891130549079		
						BLMPL/20-21/378	16/12/2020	851130549080		
						BLMPL/20-21/379	16/12/2020	821130549081		
						BLMPL/20-21/380	16/12/2020	891130549082		
						BLMPL/20-21/381	16/12/2020	861130549083		
						BLMPL/20-21/382	16/12/2020	831130549084		
						BLMPL/20-21/383	16/12/2020	801130549085		
						BLMPL/20-21/384	16/12/2020	871130519086		
						BLMPL/20-21/385	16/12/2020	841130549087		
						BLMPL/20-21/386	16/12/2020	811130549088		
						BLMPL/20-21/387	16/12/2020	881130549089		
						BLMPL/20-21/388	16/12/2020	841130549090		
						BLMPL/20-21/389	17/12/2020	811130549091		

					BL Minerals Pvt Ltd. Gali No.7, N.H. 37, Beltola, Guwahati, Assam	BLMPL/20-21/390	16/12/2020	881130549092		
						BLMPL/20-21/391	16/12/2020	851130549093		
						BLMPL/20-21/392	16/12/2020	861130549096		
						BLMPL/20-21/393	16/12/2020	831130549097		
						BLMPL/20-21/394	16/12/2020	801130549098		
						BLMPL/20-21/395	16/12/2020	871130549099		
						BLMPL/20-21/396	16/12/2020	801130549100		
						BLMPL/20-21/397	16/12/2020	871130549101		
						BLMPL/20-21/398	16/12/2020	841130549102		
						BLMPL/20-21/399	16/12/2020	811130549103		
						BLMPL/20-21/400	19/12/2020	841131107206		
						BLMPL/20-21/401	19/12/2020	811131107207		
						BLMPL/20-21/402	19/12/2020	881131107208		
						BLMPL/20-21/403	19/12/2020	851131107209		
						BLMPL/20-21/404	19/12/2020	811131107210		
						BLMPL/20-21/405	19/12/2020	881131107211		
						BLMPL/20-21/406	19/12/2020	851131107212		
						BLMPL/20-21/407	19/12/2020	821131107213		
						BLMPL/20-21/408	19/12/2020	891131107214		
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						BLMPL/20-21/411	19/12/2020	801131107217		
						BLMPL/20-21/412	19/12/2020	871131107218		
						BLMPL/20-21/413	19/12/2020	841131107219		
						BLMPL/20-21/414	19/12/2020	801131107220		
						BLMPL/20-21/415	19/12/2020	871131107221		
						BLMPL/20-21/416	19/12/2020	841131107222		
						BLMPL/20-21/417	19/12/2020	811131107223		

						BLMPL/20-21/418	19/12/2020	881131107224		Imported Coal
						BLMPL/20-21/419	19/12/2020	851131107225		
						BLMPL/20-21/420	19/12/2020	821131107226		
						BLMPL/20-21/421	19/12/2020	891131107227		
						BLMPL/20-21/422	19/12/2020	831131107229		
						BLMPL/20-21/423	19/12/2020	891131107230		
						BLMPL/20-21/424	19/12/2020	861131107231		
						BLMPL/20-21/425	19/12/2020	831131107232		
						BLMPL/20-21/426	19/12/2020	801131107233		
						BLMPL/20-21/427	19/12/2020	871131107234		
						BLMPL/20-21/428	19/12/2020	841131107235		
						BLMPL/20-21/429	19/12/2020	811131107236		
						BLMPL/20-21/430	19/12/2020	881131107237		
						BLMPL/20-21/431	19/12/2020	851131107238		
						BLMPL/20-21/432	19/12/2020	821131107239		
						BLMPL/20-21/433	22/12/2020	881131107240		
						BLMPL/20-21/434	21/12/2020	801131400905		
						BLMPL/20-21/435	21/12/2020	871131400906		
						BLMPL/20-21/436	21/12/2020	841131400907		
						BLMPL/20-21/437	21/12/2020	811131400908		
						BLMPL/20-21/438	21/12/2020	881131400909		
						BLMPL/20-21/439	21/12/2020	841131400910		
						BLMPL/20-21/440	21/12/2020	881131400912		
						BLMPL/20-21/441	21/12/2020	851131400913		
						BLMPL/20-21/442	21/12/2020	821131400914		
						BLMPL/20-21/443	21/12/2020	891131400915		
						BLMPL/20-21/444	21/12/2020	861131400916		
						BLMPL/20-21/445	21/12/2020	831131400917		

						BLMPL/20-21/446	21/12/2020	801131400918		
						BLMPL/20-21/447	21/12/2020	871131400919		
						BLMPL/20-21/448	21/12/2020	831131400920		
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						BLMPL/20-21/468	23/12/2020	801131762889		
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						BLMPL/20-21/470	23/12/2020	801131762892		
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						BLMPL/20-21/472	23/12/2020	841131762894		
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						MDHPL/20-21/263	23/12/2020	871131775114		
						MDHPL/20-21/264	23/12/2020	841131775115		
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						MDHPL/20-21/269	23/12/2020	851131775121		
						MDHPL/20-21/270	23/12/2020	821131775122		
						MDHPL/20-21/271	23/12/2020	891131775123		
						MDHPL/20-21/286	26/12/2020	801132316388		

					M.D, Hasija Pvt Ltd. Gali No.5, N.H, 37, Beltola, Guwahati, Assam	MDHPL/20-21/304	26/12/2020	811132316406		
						MDHPL/20-21/272	26/12/2020	831132316374		
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						MDHPL/20-21/278	26/12/2020	841132316380		
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						MDHPL/20-21/281	26/12/2020	851132316383		
						MDHPL/20-21/282	26/12/2020	821132316384		
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						MDHPL/20-21/285	26/12/2020	831132316387		
						MDHPL/20-21/287	26/12/2020	871132316389		
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						MDHPL/20-21/289	26/12/2020	801132316391		
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						MDHPL/20-21/291	26/12/2020	841132316393		
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						MDHPL/20-21/293	26/12/2020	881132316395		
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						MDHPL/20-21/297	26/12/2020	861132316399		
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						MDHPL/20-21/300	26/12/2020	831132316402		
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						MDHPL/20-21/302	26/12/2020	871132316404		
						MDHPL/20-21/303	26/12/2020	841132316405		
						MDHP/20-21/305	26/12/2020	881132316407		
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						MDHPL/20-21/307	28/12/2020	861132565397		
						MDHPL/20-21/308	28/12/2020	831132565398		
						MDHPL/20-21/309	28/12/2020	801132565399		
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						MDHPL/20-21/311	28/12/2020	801132565401		
						MDHPL/20-21/312	28/12/2020	871132565402		
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						MDHPL/20-21/326	28/12/2020	881132565418		
						MDHPL/20-21/327	28/12/2020	851132565419		
						MDHPL/20-21/328	28/12/2020	811132565420		

						MDHPL/20-21/329	28/12/2020	881132565421		
						MDHPL/20-21/330	28/12/2020	851132565422		
						MDHPL/20-21/331	28/12/2020	821132565423		
						MDHPL/20-21/332	28/12/2020	891132565424		
						MDHPL/20-21/333	28/12/2020	831132565426		
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						MDHPL/20-21/338	28/12/2020	871132565431		
						MDHPL/20-21/339	28/12/2020	841132565432		

				December 2020 - January 2021						
					Consignor					
Month	**Clinker Produced(MT)**	**Coal Requirement (MT) A**	**Coal used by Cement Plant (MT) B**	**Difference (A-B)**	**Name & Address**	**Tax Invoice No.**	**Tax Invoice Date**	**E-Way Bill**	**Consignee Name & Address**	**Mineral Transport Challan of the Origin State**
						MDHPL/20-21/340	30/12/2020	811133084094		
						MDHPL/20-21/341	30/12/2020	881133084095		
						MDHPL/20-21/342	30/12/2020	851133084096		
						MDHPL/20-21/343	30/12/2020	821133084097		
						MDHPL/20-21/344	30/12/2020	891133084098		
						MDHPL/20-21/345	30/12/2020	861133084099		
						MDHPL/20-21/346	30/12/2020	891133084100		
						MDHPL/20-21/347	30/12/2020	861133084101		
						MDHPL/20-21/348	30/12/2020	831133084102		
						MDHPL/20-21/349	30/12/2020	801133084103		
						MDHPL/20-21/350	30/12/2020	871133084104		
						MDHPL/20-21/351	30/12/2020	841133084105		
						MDHPL/20-21/352	30/12/2020	811133084106		
						MDHPL/20-21/353	30/12/2020	881133084107		
						MDHPL/20-21/354	30/12/2020	851133084108		
						MDHPL/20-21/355	30/12/2020	821133084109		
						MDHPL/20-21/356	30/12/2020	881133084110		
						MDHPL/20-21/357	30/12/2020	851133084111		
						MDHPL/20-21/358	30/12/2020	821133084112		
						MDHPL/20-21/359	30/12/2020	891133084113		
						MDHPL/20-21/360	30/12/2020	861133084114		

					M.D, Hasija Pvt Ltd. Gali No.5, N.H, 37, Beltola, Guwahati, Assam	MDHPL/20-21/361	30/12/2020	831133084115		Imported Coal
						MDHPL/20-21/362	30/12/2020	801133084116		
						MDHPL/20-21/363	30/12/2020	871133084117		
						MDHPL/20-21/364	30/12/2020	841133084118		
						MDHPL/20-21/365	30/12/2020	811133084119		
						MDHPL/20-21/366	30/12/2020	871133084120		
						MDHPL/20-21/367	30/12/2020	841133084121		
						MDHPL/20-21/368	30/12/2020	811133084122		
						MDHPL/20-21/369	30/12/2020	881133084123		
						MDHPL/20-21/370	30/12/2020	851133084124		
						MDHPL/20-21/371	30/12/2020	821133084125		
						MDHPL/20-21/372	30/12/2020	891133084126		
						MDHPL/20-21/373	30/12/2020	861133084127		
						MDHPL/20-21/374	02/01/2021	891133622968		
						MDHPL/20-21/375	02/01/2021	861133622969		
						MDHPL/20-21/376	02/01/2021	821133622970		
						MDHPL/20-21/377	02/01/2021	891133622971		
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						MDHPL/20-21/379	02/01/2021	831133622973		
						MDHPL/20-21/380	02/01/2021	801133622974		
						MDHPL/20-21/381	02/01/2021	871133622975		
						MDHPL/20-21/382	02/01/2021	841133622976		
						MDHPL/20-21/383	02/01/2021	811133622977		
						MDHPL/20-21/384	02/01/2021	881133622978		
						MDHPL/20-21/385	02/01/2021	851133622979		
						MDHPL/20-21/386	02/01/2021	811133622980		
						MDHPL/20-21/387	02/01/2021	881133622981		
						MDHPL/20-21/388	02/01/2021	851133622982		

						MDHPL/20-21/389	02/01/2021	821133622983		
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						MDHPL/20-21/391	02/01/2021	861133622985		
						MDHPL/20-21/392	02/01/2021	831133622986		
						MDHPL/20-21/393	02/01/2021	801133622987		
						MDHPL/20-21/394	02/01/2021	871133622988		
						MDHPL/20-21/395	02/01/2021	841133622989		
						MDHPL/20-21/396	02/01/2021	801133622990		
						MDHPL/20-21/397	02/01/2021	871133622091		
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						MDHPL/20-21/412	04/01/2021	801133856768		
						MDHPL/20-21/413	04/01/2021	871133856769		
						MDHPL/20-21/414	04/01/2021	831133856770		
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						BLMPL/20-21/492	04/01/2021	831133864492		

						BLMPL/20-21/493	04/01/2021	801133864493		Imported Coal
						BLMPL/20-21/494	04/01/2021	871133864494		
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						BLMPL/20-21/563	06/01/2021	831134256023		
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Jan-21	43215		4321.5			BLMPL/20-21/565	06/01/2021	871134256025	Hills Cement Company Ltd. Village Mynkree, 116KM Stone, NH-44, Sub Div .: Khliehriat, Dist:East Jaintia Hills, Meghalaya – 793200	
						BLMPL/20-21/566	06/01/2021	841134256026		
						BLMPL/20-21/567	06/01/2021	811134256024		
						BLMPL/20-21/568	06/01/2021	881134256028		
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						BLMPL/20-21/598	11/01/2021	821135154020		
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						BLMPL/20-21/600	11/01/2021	861135154022		
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						BLMPL/20-21/610	13/01/2021	841135556433		
						BLMPL/20-21/611	13/01/2021	811135556434		
						BLMPL/20-21/612	18/01/2021	881135556435		
						BLMPL/20-21/613	13/01/2021	851135556436		
						BLMPL/20-21/614	13/01/2021	821135556437		
						BLMPL/20-21/615	13/01/2021	891135556438		
						BLMPL/20-21/616	13/01/2021	861135556439		
						BLMPL/20-21/617	13/01/2021	821135556440		
						BLMPL/20-21/618	13/01/2021	861135556442		
						BLMPL/20-21/619	13/01/2021	831135556443		
						BLMPL/20-21/620	13/01/2021	801135556444		
						BLMPL/20-21/621	13/01/2021	871135556445		
						BLMPL/20-21/622	13/01/2021	841135556446		
						BLMPL/20-21/623	13/01/2021	811135556447		
						BLMPL/20-21/624	13/01/2021	881135556448		
						BLMPL/20-21/625	13/01/2021	851135556449		

					BL Minerals Pvt Ltd. Gali No.7, N.H. 37, Beltola, Guwahati, Assam	BLMPL/20-21/626	13/01/2021	811135556450		Imported Coal
						BLMPL/20-21/627	13/01/2021	881135556451		
						BLMPL/20-21/628	13/01/2021	821135556453		
						BLMPL/20-21/629	13/01/2021	891135556454		
						BLMPL/20-21/630	13/01/2021	861135556455		
						BLMPL/20-21/631	13/01/2021	831135556456		
						BLMPL/20-21/632	13/01/2021	801135556457		
						BLMPL/20-21/633	13/01/2021	871135556458		
						BLMPL/20-21/634	13/01/2021	841135556459		
						BLMPL/20-21/635	13/01/2021	801135556460		
						BLMPL/20-21/636	13/01/2021	871135556461		
						BLMPL/20-21/637	13/01/2021	841135556462		
						BLMPL/20-21/638	13/01/2021	811135556463		
						BLMPL/20-21/639	13/01/2021	881135556464		
						BLMPL/20-21/640	13/01/2021	851135556465		
						BLMPL/20-21/641	13/01/2021	821135556466		
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						BLMPL/20-21/644	16/01/2021	821136055272		
						BLMPL/20-21/645	16/01/2021	891136055273		
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						BLMPL/20-21/647	16/01/2021	831136055275		
						BLMPL/20-21/648	16/01/2021	801136055276		
						BLMPL/20-21/649	16/01/2021	871136055277		
						BLMPL/20-21/650	16/01/2021	811136055279		
						BLMPL/20-21/651	16/01/2021	871136055280		
						BLMPL/20-21/652	16/01/2021	841136055281		
						BLMPL/20-21/653	16/01/2021	811136055282		

						BLMPL/20-21/654	16/01/2021	881136055283		Imported Coal
						BLMPL/20-21/655	16/01/2021	851136055284		
						BLMPL/20-21/656	16/01/2021	821136055285		
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						BLMPL/20-21/658	16/01/2021	861136055287		
						BLMPL/20-21/659	16/01/2021	831136055288		
						BLMPL/20-21/660	16/01/2021	801136055289		
						BLMPL/20-21/661	16/01/2021	861136055290		
						BLMPL/20-21/662	16/01/2021	831136055291		
						BLMPL/20-21/663	16/01/2021	801136055292		
						BLMPL/20-21/664	16/01/2021	871136055293		
						BLMPL/20-21/665	16/01/2021	841136055294		
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						BLMPL/20-21/667	16/01/2021	881136055296		
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						BLMPL/20-21/669	16/01/2021	821136055298		
						BLMPL/20-21/670	16/01/2021	891136055299		
						BLMPL/20-21/671	16/01/2021	821136055300		
						BLMPL/20-21/672	16/01/2021	891136055301		
						BLMPL/20-21/673	16/01/2021	861136055302		
						BLMPL/20-21/674	18/01/2021	831136333283		
						BLMPL/20-21/675	18/01/2021	801136333284		
						BLMPL/20-21/676	18/01/2021	871136333285		
						BLMPL/20-21/677	18/01/2021	841136333286		
						BLMPL/20-21/678	18/01/2021	811136333287		
						BLMPL/20-21/679	18/01/2021	881136333288		
						BLMPL/20-21/680	18/01/2021	851136333289		
						BLMPL/20-21/681	18/01/2021	811136333290		

						BLMPL/20-21/682	18/01/2021	881136333291		
						BLMPL/20-21/683	18/01/2021	851136333292		
						BLMPL/20-21/684	18/01/2021	821136333293		
						BLMPL/20-21/685	18/01/2021	891136333294		
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						BLMPL/20-21/687	18/01/2021	831136333296		
						BLMPL/20-21/688	18/01/2021	801136333297		
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						BLMPL/20-21/690	18/01/2021	841136333299		
						BLMPL/20-21/691	18/01/2021	841136333301		
						BLMPL/20-21/692	18/01/2021	811136333302		
						BLMPL/20-21/693	18/01/2021	881136333303		
						BLMPL/20-21/694	18/01/2021	851136333304		
						BLMPL/20-21/695	18/01/2021	821136333305		
						BLMPL/20-21/696	18/01/2021	891136333306		
						BLMPL/20-21/697	18/01/2021	861136333307		
						BLMPL/20-21/698	18/01/2021	831136333308		
						BLMPL/20-21/699	18/01/2021	801136333309		
						BLMPL/20-21/700	18/01/2021	861136333310		
						BLMPL/20-21/701	18/01/2021	831136333311		
						BLMPL/20-21/702	18/01/2021	801136333312		
						BLMPL/20-21/703	18/01/2021	871136333313		
						BLMPL/20-21/704	18/01/2021	881136333316		
						BLMPL/20-21/705	18/01/2021	851136333317		
						BLMPL/20-21/706	18/01/2021	891136333319		
						BLMPL/20-21/707	18/01/2021	851136333320		
						BLMPL/20-21/708	20/01/2021	851136748649		
						BLMPL/20-21/709	20/01/2021	811136748650		

						BLMPL/20-21/710	20/01/2021	881136748651		Imported Coal
						BLMPL/20-21/711	20/01/2021	851136748652		
						BLMPL/20-21/712	20/01/2021	821136748653		
						BLMPL/20-21/713	20/01/2021	891136748654		
						BLMPL/20-21/714	20/01/2021	861136748655		
						BLMPL/20-21/715	20/01/2021	831136748656		
						BLMPL/20-21/716	20/01/2021	801136748657		
						BLMPL/20-21/717	20/01/2021	871136748658		
						BLMPL/20-21/718	20/01/2021	841136748659		
						BLMPL/20-21/719	20/01/2021	801136748660		
						BLMPL/20-21/720	20/01/2021	871136748661		
						BLMPL/20-21/721	20/01/2021	841136748662		
						BLMPL/20-21/722	20/01/2021	811136748663		
						BLMPL/20-21/723	20/01/2021	881136748664		
						BLMPL/20-21/724	20/01/2021	851136748665		
						BLMPL/20-21/725	20/01/2021	821136748666		
						BLMPL/20-21/726	20/01/2021	891136748667		
						BLMPL/20-21/727	20/01/2021	861136748668		
						BLMPL/20-21/728	20/01/2021	831136748669		
						BLMPL/20-21/729	20/01/2021	891136748670		
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						BLMPL/20-21/732	20/01/2021	801136748673		
						BLMPL/20-21/733	20/01/2021	871136748674		
						BLMPL/20-21//734	20/01/2021	841136746675		
						BLMPL/20-21/735	20/01/2021	811136748676		
						BLMPL/20-21/736	20/01/2021	881136748677		
						BLMPL/20-21/737	20/01/2021	851136748678		

						BLMPL/20-21/738	20/01/2021	821136748679		
						BLMPL/20-21/739	20/01/2021	881136748680		
						BLMPL/20-21/740	20/01/2021	851136748691		
						BLMPL/20-21/741	20/01/2021	891136748683		
						BLMPL/20-21/742	23/01/2021	801137361523		
						BLMPL/20-21/743	23/01/2021	871137361524		
						BLMPL/20-21/744	23/01/2021	811137361526		
						BLMPL/20-21/745	23/01/2021	881137361527		
						BLMPL/20-21/746	23/01/2021	851137361528		
						BLMPL/20-21/747	23/01/2021	821137361529		
						BLMPL/20-21/748	23/01/2021	881137361530		
						BLMPL/20-21/749	23/01/2021	851137361531		
						BLMPL/20-21/750	23/01/2021	821137361532		
						BLMPL/20-21/751	23/01/2021	891137361533		
						BLMPL/20-21/752	23/01/2021	861137361534		
						BLMPL/20-21/753	23/01/2021	831137361535		
						BLMPL/20-21/754	23/01/2021	801137361536		
						BLMPL/20-21/755	23/01/2021	841137361538		
						BLMPL/20-21/756	23/01/2021	811137361539		
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						BLMPL/20-21/759	23/01/2021	811137361542		
						BLMPL/20-21/760	23/01/2021	881137361543		
						BLMPL/20-21/761	23/01/2021	851137361544		
						BLMPL/20-21/762	23/01/2021	821137361545		
						BLMPL/20-21/763	23/01/2021	891137361546		
						BLMPL/20-21/764	23/01/2021	861137361547		
						BLMPL/20-21/765	23/01/2021	831137361548		

						BLMPL/20-21/766	23/01/2021	801137361549		Imported Coal
						BLMPL/20-21/767	23/01/2021	861137361550		
						BLMPL/20-21/768	23/01/2021	831137361551		
						BLMPL/20-21/769	23/01/2021	871137361553		
						BLMPL/20-21/770	23/01/2021	841137361554		
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						BLMPL/20-21/772	23/01/2021	881137361556		
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						BLMPL/20-21/774	23/01/2021	891137361559		
						BLMPL/20-21/775	23/01/2021	851137361560		
						BLMPL/20-21/776	25/01/2021	821137649876		
						BLMPL/20-21/777	25/01/2021	891137649877		
						BLMPL/20-21/778	25/01/2021	861137649878		
						BLMPL/20-21/779	25/01/2021	831137649879		
						BLMPL/20-21/780	25/01/2021	891137649880		
						BLMPL/20-21/781	25/01/2021	861137649881		
						BLMPL/20-21/782	25/01/2021	831137649882		
						BLMPL/20-21/783	25/01/2021	801137649883		
						BLMPL/20-21/784	25/01/2021	871137649884		
						BLMPL/20-21/785	25/01/2021	841137649885		
						BLMPL/20-21/786	25/01/2021	881137649887		
						BLMPL/20-21/787	25/01/2021	851137649888		
						BLMPL/20-21/788	25/01/2021	821137649889		
						BLMPL/20-21/789	25/01/2021	881137649890		
						BLMPL/20-21/790	25/01/2021	851137649891		
						BLMPL/20-21/791	25/01/2021	821137649892		
						BLMPL/20-21/792	25/01/2021	891137649893		
						BLMPL/20-21/793	25/01/2021	801137649895		

						BLMPL/20-21/794	25/01/2021	801137649896		
						BLMPL/20-21/795	25/01/2021	871137649897		
						BLMPL/20-21/796	25/01/2021	841137649898		
						BLMPL/20-21/797	25/01/2021	811137649899		
						BLMPL/20-21/798	25/01/2021	841137649900		
						BLMPL/20-21/799	25/01/2021	811137649901		
						BLMPL/20-21/800	25/01/2021	81137649902		
						BLMPL/20-21/801	25/01/2021	851137649903		
						BLMPL/20-21/802	25/01/2021	821137649904		
						BLMPL/20-21/803	25/01/2021	891137649905		
						BLMPL/20-21/804	25/01/2021	861137649906		
						BLMPL/20-21/805	25/01/2021	831137649907		
						BLMPL/20-21/806	25/01/2021	801137649908		
						BLMPL/20-21/807	25/01/2021	871137649909		
						BLMPL/20-21/808	28/01/2021	891138173416		
						BLMPL/20-21/809	28/01/2021	861138173417		
						BLMPL/20-21/810	28/01/2021	831138173418		
						BLMPL/20-21/811	28/01/2021	801138173419		
						BLMPL/20-21/812	28/01/2021	861138173420		
						BLMPL/20-21/813	28/01/2021	831138173421		
						BLMPL/20-21/814	28/01/2021	801138173422		
						BLMPL/20-21/815	28/01/2021	871138173423		
						BLMPL/20-21/816	28/01/2021	841138173424		
						BLMPL/20-21/817	28/01/2021	811138173425		
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						BLMPL/20-21/819	28/01/2021	851138173427		
						BLMPL/20-21/820	28/01/2021	821138173428		
						BLMPL/20-21/821	28/01/2021	891138173429		

						BLMPL/20-21/822	28/01/2021	891138173430		
						BLMPL/20-21/823	28/01/2021	821138173431		
						BLMPL/20-21/824	28/01/2021	891138173432		
						BLMPL/20-21/825	28/01/2021	861138173433		
						BLMPL/20-21/826	28/01/2021	831138173434		
						BLMPL/20-21/827	28/01/2021	801138173435		
						BLMPL/20-21/828	28/01/2021	871138173436		
						BLMPL/20-21/829	28/01/2021	841138173437		
						BLMPL/20-21/830	28/01/2021	811138173438		
						BLMPL/20-21/831	28/01/2021	881138173439		
						BLMPL/20-21/832	28/01/2021	841138173440		
						BLMPL/20-21/833	28/01/2021	811138173441		
						BLMPL/20-21/834	28/01/2021	881138173442		
					M.D, Hasija Pvt Ltd. Gali No.5, N.H, 37, Beltola, Guwahati, Assam	MDHPL/20-21/420	30/01/2021	851138672771		

									January-2021	
			CLINKER PRODUCED/ COAL USED/ TAX INVOICE/ E-WAY BILL							
			Name of the Cement Plant: M/s Hills Cement Company Limited							
					Consignor					
Month	**Clinker Produced(MT)**	**Coal Requirement (MT) A**	**Coal used by Cement Plant (MT) B**	**Difference (A-B)**	**Name & Address**	**Tax Invoice No.**	**Tax Invoice Date**	**E-Way Bill**	**Consignee Name & Address**	**Mineral Transport Challan of the Origin State**
						MDHPL/20-21/415	30/01/2021	811138672766	Hills Cement Company Ltd. Village Mynkree, 116KM Stone, NH-44, Sub Div.: Khliehriat, Dist.: East Jaintia Hills, Meghalaya – 793200	
						MDHPL/20-21/416	30/01/2021	881138672767		
						MDHPL/20-21/417	30/01/2021	851138672768		
						MDHPL/20-21/418	30/01/2021	821138672769		
						MDHPL/20-21/419	30/01/2021	881138672770		
						MDHPL/20-21/420	30/01/2021	851138672771		
						MDHPL/20-21/421	30/01/2021	821138672772		
						MDHPL/20-21/422	30/01/2021	891138672773		
						MDHPL/20-21/423	30/01/2021	861138672774		
						MDHPL/20-21/424	30/01/2021	831138672775		
						MDHPL/20-21/425	30/01/2021	801138672776		
						MDHPL/20-21/426	30/01/2021	871138672777		
						MDHPL/20-21/427	30/01/2021	841138672778		
						MDHPL/20-21/428	30/01/2021	811138672779		
						MDHPL/20-21/429	30/01/2021	871138672780		
						MDHPL/20-21/430	30/01/2021	841138672781		
						MDHPL/20-21/431	30/01/2021	811138672782		
						MDHPL/20-21/432	30/01/2021	881138672783		

						MDHPL/20-21/433	30/01/2021	851138672784		Imported Coal
						MDHPL/20-21/434	30/01/2021	821138672785		
						MDHPL/20-21/435	30/01/2021	891138672786		
						MDHPL/20-21/436	30/01/2021	861138672787		
						MDHPL/20-21/437	30/01/2021	831138672788		
						MDHPL/20-21/438	30/01/2021	861138672790		
						MDHPL/20-21/439	30/01/2021	831138672791		
						MDHPL/20-21/440	30/01/2021	801138672792		
						MDHPL/20-21/441	30/01/2021	871138672793		
						MDHPL/20-21/442	30/01/2021	811138672794		
						MDHPL/20-21/443	30/01/2021	811138672795		
						MDHPL/20-21/444	30/01/2021	881138672796		
						MDHPL/20-21/445	30/01/2021	851138672797		
						MDHPL/20-21/446	30/01/2021	821138672798		
						MDHPL/20-21/447	30/01/2021	891138672799		
						MDHPL/20-21/448	30/01/2021	821138672800		
						MDHPL/20-21/449	02/02/2021	871139213421		
						MDHPL/20-21/450	02/02/2021	841139213422		
						MDHPL/20-21/451	02/02/2021	811139213423		
						MDHPL/20-21/452	02/02/2021	881139213424		
						MDHPL/20-21/453	02/02/2021	851139213425		
						MDHPL/20-21/454	02/02/2021	821139213426		
						MDHPL/20-21/455	02/02/2021	891139213427		
						MDHPL/20-21/456	02/02/2021	861139213428		
						MDHPL/20-21/457	02/02/2021	831139213429		
						MDHPL/20-21/458	02/02/2021	861139213431		
						MDHPL/20-21/459	02/02/2021	8311139213432		
						MDHPL/20-21/460	02/02/2021	801139213433		

					M.D, Hasija Pvt Ltd. Gali No.5, N.H, 37, Beltola, Guwahati, Assam	MDHPL/20-21/461	02/02/2021	871139213434		
						MDHPL/20-21/462	02/02/2021	841139213435		
						MDHPL/20-21/463	02/02/2021	811139213436		
						MDHPL/20-21/464	02/02/2021	881139213437		
						MDHPL/20-21/465	02/02/2021	851139213438		
						MDHPL/20-21/466	02/02/2021	821139213439		
						MDHPL/20-21/467	02/02/2021	851139213441		
						MDHPL/20-21/468	02/02/2021	821139213442		
						MDHPL/20-21/469	02/02/2021	891139213443		
						MDHPL/20-21/470	02/02/2021	861139213444		
						MDHPL/20-21/471	02/02/2021	831139213445		
						MDHPL/20-21/472	02/02/2021	801139213446		
						MDHPL/20-21/473	02/02/2021	871139213447		
						MDHPL/20-21/474	02/02/2021	841139213448		
						MDHPL/20-21/475	02/02/2021	811139213449		
						MDHPL/20-21/476	02/02/2021	871139213450		
						MDHPL/20-21/477	02/02/2021	841139213151		
						MDHPL/20-21/478	02/02/2021	811139213452		
						MDHPL/20-21/479	02/02/2021	851139213454		
						MDHPL/20-21/480	02/02/2021	891139213456		
						MDHPL/20-21/481	02/02/2021	861139213457		
						MDHPL/20-21/482	02/02/2021	831139213458		
						MDHPL/20-21/483	04/02/2021	831139600564		
						MDHPL/20-21/484	04/02/2021	801139600565		
						MDHPL/20-21/485	04/02/2021	871139600566		
						MDHPL/20-21/486	04/02/2021	841139600567		
						MDHPL/20-21/487	04/02/2021	811139600568		
						MDHPL/20-21/488	04/02/2021	881139600569		

Feb-21	17525		1752.5			MDHPL/20-21/489	04/02/2021	841139600570		
						MDHPL/20-21/490	04/02/2021	811139600571		
						MDHPL/20-21/491	04/02/2021	881139600672		
						MDHPL/20-21/492	04/02/2021	851139600573		
						MDHPL/20-21/493	04/02/2021	891139600575		
						MDHPL/20-21/494	04/02/2021	861139600576		
						MDHPL/20-21/495	04/02/2021	831139600577		
						MDHPL/20-21/496	04/02/2021	801139600578		
						MDHPL/20-21/497	04/02/2021	871139600579		
						MDHPL/20-21/498	04/02/2021	831139600580		
						MDHPL/20-21/499	04/02/2021	801139600581		
						MDHPL/20-21/500	04/02/2021	871139600582		
						MDHPL/20-21/501	04/02/2021	841139600583		
						MDHPL/20-21/502	04/02/2021	811139600584		
						MDHPL/20-21/503	04/02/2021	881139600585		
						MDHPL/20-21/504	04/02/2021	851139600586		
						MDHPL/20-21/505	04/02/2021	821139600587		
						MDHPL/20-21/506	04/02/2021	891139600588		
						MDHPL/20-21/507	04/02/2021	861139600589		
						MDHPL/20-21/508	04/02/2021	821139600590		
						MDHPL/20-21/509	04/02/2021	891139600591		
						MDHPL/20-21/510	04/02/2021	861139600592		
						MDHPL/202-21/511	04/02/2021	831139500593		
						MDHPL/20-21/512	04/02/2021	801139600594		
						MDHPL/20-21/513	04/02/2021	871139600595		
						MDHPL/20-21/514	04/02/2021	841139600596		
						MDHPL/20-21/515	04/02/2021	881139600598		
						MDHPL/20-21/516	04/02/2021	851139600599		

						MDHPL/20-21/517	06/02/2021	861140011949		
						MDHPL/20-21/518	06/02/2021	821140011950		
						MDHPL/20-21/519	06/02/2021	891140011951		
						MDHPL/20-21/520	06/02/2021	861140011952		
						MDHPL/20-21/521	06/02/2021	831140011953		
						MDHPL/20-21/522	06/02/2021	871140011955		
						MDHPL/20-21/523	06/02/2021	841140011956		
						MDHPL/20-21/524	06/02/2021	811140011957		
						MDHPL/20-21/525	06/02/2021	881140011958		
						MDHPL/20-21/526	06/02/2021	851140011959		
						MDHPL/20-21/527	06/02/2021	811140011960		
						MDHPL/20-21/528	06/02/2021	881140011961		
						MDHPL/20-21/529	06/02/2021	851140011962		
						MDHPL/20-21/530	06/02/2021	821140011963		
						MDHPL/20-21/531	06/02/2021	891140011964		
						MDHPL/20-21/532	06/02/2021	861140011965		
						MDHPL/20-21/533	06/02/2021	831140011966		
						MDHPL/20-21/534	06/02/2021	801140011967		
						MDHPL/20-21/535	06/02/2021	871140011968		
						MDHPL/20-21/536	06/02/2021	841140011969		
						MDHPL/20-21/537	06/02/2021	801140011970		
						MDHPL/20-21/538	06/02/2021	871140011971		
						MDHPL/20-21/539	06/02/2021	841140011972		
						MDHPL/20-21/540	06/02/2021	811140011973		
						MDHPL/20-21/541	06/02/2021	881140011974		
						MDHPL/20-21/542	06/02/2021	851140011975		
						MDHPL/20-21/543	06/02/2021	821140011976		
						MDHPL/20-21/544	06/02/2021	891140011977		

						MDHPL/20-21/545	06/02/2021	861140011978		
						MDHPL/20-21/546	06/02/2021	831140011979		
						MDHPL/20-21/547	06/02/2021	891140011980		
						MDHPL/20-21/548	06/02/2021	861140011981		
						MDHPL/20-21/549	06/02/2021	831140011982		
						MDHPL/20-21/550	06/02/2021	801140011983		
						MDHPL/20-21/551	15/02/2021	891141640879		
						MDHPL/20-21/552	15/02/2021	851141640880		
						MDHPL/20-21/553	15/02/2021	821141640881		
						MDHPL/20-21/554	15/02/2021	891141640882		
						MDHPL/20-21/555	15/02/2021	851141640883		
						MDHPL/20-21/556	15/02/2021	801141640885		
						MDHPL/20-21/557	15/02/2021	871141640886		
						MDHPL/20-21/558	15/02/2021	841141640887		
						MDHPL/20-21/559	15/02/2021	811141640888		
						MDHPL/20-21/560	15/02/2021	881141640889		
						MDHPL/20-21/561	15/02/2021	841141640890		
						MDHPL/20-21/562	15/02/2021	811141640891		
						MDHPL/20-21/563	15/02/2021	881141640892		
						MDHPL/20-21/564	15/02/2021	851141640893		
						MDHPL/20-21/565	15/02/2021	821141640894		
						MDHPL/20-21/566	15/02/2021	891141640895		
						MDHPL/20-21/567	15/02/2021	861141640896		
						BLMPL/20-21/835	18/02/2021	801142247177		
						BLMPL/20-21/836	18/02/2021	871142247178		
						BLMPL/20-21/837	18/02/2021	841142247179		
						BLMPL/20-21/838	18/02/2021	801142247180		
						BLMPL/20-21/839	18/02/2021	871142247181		

					BL Minerals Pvt Ltd. Gali No.7, N.H. 37, Beltola, Guwahati, Assam	BLMPL/20-21/840	18/02/2021	841142247182		Imported Coal
						BLMPL/20-21/841	18/02/2021	811142247183		
						BLMPL/20-21/842	18/02/2021	881142247184		
						BLMPL/20-21/843	18/02/2021	851142247185		
						BLMPL/20-21/844	18/02/2021	821142247186		
						BLMPL/20-21/845	18/02/2021	891142247187		
						BLMPL/20-21/846	18/02/2021	861142247188		
						BLMPL/20-21/847	18/02/2021	831142247189		
						BLMPL/20-21/848	18/02/2021	891142247190		
						BLMPL/20-21/849	18/02/2021	891142247190		
						BLMPL/20-21/850	18/02/2021	831142247192		
						BLMPL/20-21/851	18/02/2021	801147247193		
						BLMPL/20-21/852	18/02/2021	871142247194		
						BLMPL/20-21/853	18/02/2021	841142247195		
						BLMPL/20-21/854	18/02/2021	811142247196		
						BLMPL/20-21/855	18/02/2021	881142247197		
						BLMPL/20-21/856	18/02/2021	851142247198		
						BLMPL/20-21/857	18/02/2021	821142247199		
						BLMPL/20-21/858	18/02/2021	851142247200		
						BLMPL/20-21/859	18/02/2021	821142247201		
						BLMPL/20-21/860	18/02/2021	891142247202		
						BLMPL/20-21/861	18/02/2021	861142247203		
						BLMPL/20-21/862	18/02/2021	831142247204		
						BLMPL/20-21/863	18/02/2021	801142247205		
						BLMPL/20-21/864	18/02/2021	871142247206		
						BLMPL/20-21/865	18/02/2021	841142247207		
						BLMPL/20-21/866	18/02/2021	811142247208		
						BLMPL/20-21/867	18/02/2021	881142247209		

						BLMPL/20-21/868	18/02/2021	841142247210		
						BLMPL/20-21/869	20/02/2021	891142674749		
						BLMPL/20-21/870	20/02/2021	851142674750		
						BLMPL/20-21/871	20/02/2021	821142674751		
						BLMPL/20-21/872	20/02/2021	891142674752		
						BLMPL/20-21/873	20/02/2021	861142674753		
						BLMPL/20-21/874	20/02/2021	801142674755		
						BLMPL/20-21/875	20/02/2021	871142674756		
						BLMPL/20-21/876	20/02/2021	841142674757		
						BLMPL/20-21/877	20/02/2021	811142674758		
						BLMPL/20-21/878	20/02/2021	881142674759		
						BLMPL/20-21/879	20/02/2021	841142674760		
						BLMPL/20-21/880	20/02/2021	811142674761		
						BLMPL/20-21/881	20/02/2021	881142674762		
						BLMPL/20-21/882	20/02/2021	851142674763		
						BLMPL/20-21/883	20/02/2021	821142674764		
						BLMPL/20-21/884	20/02/2021	891142674765		
						BLMPL/20-21/885	20/02/2021	861142674766		
						BLMPL/20-21/886	20/02/2021	831142674767		
						BLMPL/20-21/887	20/02/2021	801142674768		
						BLMPL/20-21/888	20/02/2021	871142674769		
						BLMPL/20-21/889	20/02/2021	831142674770		
						BLMPL/20-21/890	20/02/2021	801142674771		
						BLMPL/20-21/891	20/02/2021	871142674772		
						BLMPL/20-21/892	20/02/2021	841142674773		
						BLMPL/20-21/893	20/02/2021	811142674774		
						BLMPL/20-21/894	20/02/2021	881142674775		
						BLMPL/20-21/895	20/02/2021	851142674776		

						BLMPL/20-21/896	20/02/2021	821142674777		
						BLMPL/20-21/897	20/02/2021	891142674778		
						BLMPL/20-21/898	20/02/2021	861142674779		
						BLMPL/20-21/899	20/02/2021	821142674780		
						BLMPL/20-21/900	20/02/2021	891142674781		
						BLMPL/20-21/901	20/02/2021	861142674782		
						BLMPL/20-21/902	20/02/2021	801142674784		

sd/-
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ANNEXURE R16/32

Minutes of the Meeting to review the status of Outstanding Royalty/Cess Payment for Limestone and Coal of Cement Plant Companies and Mining Companies held on 25th March 2021 at 1:00 PM in the Committee Room, Main Secretariat Building, Shillong.

Members present: as enclosed

1. Dr. Manjunatha C, IFS, Secretary to the Govt. of Meghalaya, Department of Mining & Geology who chaired the meeting welcomed all the members present and highlighted the purpose of the meeting. At the outset, the Chairman has expressed serious concern that only liaison persons from Cement Plants were present in the meeting. He also noted that Resident Directors/Management have not attended similar meetings in the past as well.

   In this regard, the Chairman has directed that henceforth, only Resident Directors/Management who can take decision on behalf of Management shall attend meetings in the future.

2. The Chairman placed before the members the Total Outstanding Dues on payment of Royalty on Coal. Referring to the directions issued in the minutes of the meeting held on 11th December 2020 vide memo no. MG.42/2010/Pt.I/206 dated 14th December 2020, it was directed that the payment should be made in six(6) equal installments from December 2020 and the entire outstanding balance should be fully paid on or before 31st May 2021. However, no such payment has been received till date.

   In this regard, the Chairman has directed that the Total Outstanding Dues on Royalty on Coal as shown in Table-I below, shall be paid and cleared by 31st May 2021.

TABLE - 1 Total Outstanding Dues of Companies - Royalty on Coal

S. No.	Name of Company	Royalty on Coal (in Rs.)
1.	M/s Star Cement Limited, Lumshnong	4,39,91,952

2.	M/s Star Cement Meghalaya Limited, Lumshnong	12,60,39,222
3.	M/s Meghalaya Power Limited, Lumshnong	4,52,03,303
4.	M/s Meghalaya Cements Limited, Thangskai	12,96, 11,824
5.	M/s Dalrnia Cement (Bharat) Limited (ACL), Thangskai	9,12,78,023
6.	M/s Green Valliey Industries Limited, Nongsning	10,63,93,176
7.	M/s Hills Cement Co. Ltd., Mynkree	3,32,81,308
8.	M/s JUD Cement Limited, Wahiajer	6,58,63,076
	TOTAL	**64,16,61,884**

3. Further, the Chairman placed the Total Past Outstanding Dues on payment of Royalty and Cess on Limestone. Referring to the directions issued in the minutes of the meeting held on 11th December 2020 vide memo no. MG.42/2010/Pt.I/206 dated 14th December 2020, it was directed that the payment should be made before 31st December 2020.

The Chairman noted that some of the Cement Plant companies have made payment towards the outstanding dues. However, a large sum of outstanding dues is still pending to be cleared.

In this regard, the Chairman has directed that the Total Past Outstanding Dues on payment of Royalty and Cess on Limestone as shown in Table-2 below, shall be paid by 30th April 2021, failure of which the outstanding amount will attract penal interest @24% per annum.

TABLE- 2 Total Past Outstanding Dues of Companies - Royalty and Cess on Limestone

S. No.	Name of Company	Royalty on Limestone (In Rs.)	Cess on Limestone (In Rs.)
1.	M/s Green Valliey Industries Limited, Nongsning	1,68,329	NIL
2.	M/s Meghalaya Mineral & Mines Ltd., Lumshnong	4,72,30,690	NIL
3.	M/s Hills Cement Co. Ltd., Mynkree	35,884	NIL
4.	M/s Goldstone Cement Limited, Musiang Lamare	NIL	8,51,41,320
5.	M/s JUD Cement Limited, Wahiajer	15,32,03,917	7,66,39,683

6.	M/s Mawmluh Cherra Cement Ltd.	9,40,62,019	1,91,33,828
7.	M/s Komorrah Limestone Mining co. Ltd.	14,47,39,364	2,58,48,544
8.	M/s Virgo Cement Ltd.	74,471	-
	TOTAL	**43,95,14,674**	**20,67,63,375**

4. Regarding the Total Current Pending Dues on payment of Royalty and Cess on Limestone, the Chairman has referred to the directions issued in the minutes of the meeting held on 11th December 2020 vide memo no. MG.42/2010/Pt.I/206 dated 14th December 2020, whereby it was directed that the payment should be made for 2 lakh MT of limestone per month from December 2020.

The Chairman noted that most of the Cement Plant companies have made payment towards the outstanding dues.

In this regard, the Chairman has directed that the Total Current Pending Dues on payment of Royalty and Cess on Limestone as shown in Table-3 below, shall continue to be paid for 2 lakh MT of limestone per month, until the dues are cleared. Penal interest will be attracted on non-payment of dues.

TABLE - 3 Total Current Pending Dues of Companies - Royalty and Cess on Limestone

S. No.	Name of Company	Balance Royalty Dues on Limestone	Balance Cess Dues on Limestone
1.	M/s Green Valliey Industries Limited, Nongsning	17,47,31,500	11,68,38,900
2.	M/s Hills Cement Co. Ltd., Mynkree	4,22,70,200	2,53,62, 120
3.	M/s Jaintia Cement Limited, Latyrke	3,92,00,000	2,35,20,000
4.	M/s Goldstone Cement Limited, Musiang Lamare	19,39,29,800	11,63,57,880
5.	M/s Amrit Cement Ltd., Umlaper	4,47,38,400	2,73,43,020
	GRAND TOTAL	**49,48,69,900**	**30,94,21,920**

5. Regarding verification of clinker/cement production, consumption of limestone and other minerals and payment of Royalty and Cess for the year

2019-20, the Chairman noted that the statement is yet to be received from M/s Amrit Cement Ltd. The Chairman has directed M/s Amrit Cement Ltd. to submit the data in the prescribed format by 5th April 2021.

The Cement Plant Companies who have not submitted the Statement for the year 2020-21 up to December 2021 as well as the monthly statement for January 2021, February 2021 and March 2021, the Chairman has directed that the same shall be submitted by 5th April 2021.

6. Regarding royalty on utilization of shale and clay, the Chairman has noticed that the Cement Plant companies have not been making regular payment. In this regard, the Chairman has directed all the Cement Plant Companies to make the payment for Royalty on Shale and Clay to the Government.

7. The Director of Mineral Resources shall issue Demand Notices as per the statement submitted for the year 2019-2020 for payment of Royalty/Cess on limestone, Shale and Clay.

8. The Chairman informed that the Government vide Order dated 11th July 2019, has given detailed instructions for payment of Royalty and other charges on limestone and other minerals used by the Cement companies and Mining Lease holders. In this regard, the following directions is reiterated for payment of monthly Royalty and Cess by Cement Plant companies and Mining Lease holders:

   a. Cement Plant Companies and Mining Lease holders shall submit clinker production and consumption of Limestone, Clay, Shale, etc. on or before the 5th of every month for the preceding month to DMO, Jowai (with a copy via email to dmo.jowai@gmail.com) with a copy marked to DMR.

   b. DMO/DMR shall verify the monthly statement submitted and issue Demand Notice to the Cement Plant companies and Mining Lease holders through email.

c. Cement Plant companies and Mining Lease holders shall pay the Royalty and Cess on or before the 15th of every month for the preceding month as per the Demand Notice served by the DMO/DMR.

d. DMO/DMR shall submit the compiled monthly statement of payment of Royalty and Cess of all Cement Plant companies and Mining Lease holders on or before the 30th of every month for the preceding month, to the Secretary to the Govt. of Meghalaya, Department of Mining & Geology by email at manju2020@lgmail.com with a copy marked to mining.meghalay@gmail.com.

The Chairman has directed that the above instructions shall be strictly adhered by all concerned.

The meeting ended with vote of thanks from the Chair.

Sd/-

(Dr. Manjunatha C, IFS)
Secretary to the Govt. of Meghalaya
Mining and Geology Department

Memo No. MG.42/2010/Pt.l/222-A dated 31st March 2021

1. The Director of Mineral Resources, Meghalaya, Shillong for information and necessary action
2. All Cement Plant Companies/ Mining companies for necessary action.
3. The Mining Engineer, Directorate of Mineral Resources, Meghalaya, Shillong
4. The Divisional Mining Officer, Jowai/Williamnagar
5. The Mining Officer, Directorate of Mineral Resources, Meghalaya, Shillong
6. Project Assistants, Directorate of Mineral Resources, Meghalaya, Shillong

By Order Etc.
Secretary to the Govt. of Meghalaya
Mining and Geology Department

Members present during the meeting chaired by the Secretary to the Govt. of Meghalaya, Mining & Geology Deptt., with the Cement Co.(s)/Mining Lease holders for Limestone in the state to discuss Outstanding Royalty/Cess payment held in the Committee Room-II, Main Secretariat Building at 1:00.

Sl. No. **(1)**	**A-Name of officials of the State Government** **(2)**	**Signatures** **(3)**
1	Dr. Manjunatha C, IFS, Secretary to the Govt. of Megh, Mining & Geology Department	Sd/-
2	Shri David D Sangama, MCS, Joint Secretary to the Govt. of Meghalaya, Mining & Geology Department	Sd/-
3	Illegible	Sd/-
4	Illegible (Mining Engg., DMR)	Sd/-
5	Illegible (DMO, Jowai Meghalaya)	Sd/-
6	R. Nongldu Project Assistant	Sd/-
7	M P Sharma, Sr. Manager, Amit Cement Ltd.	Sd/-
8	Illegible (Star Cement Limited)	Sd/-

(1)	(2)	(3)	(4)
	B – Name of the Cement Companies and Representatives/ Agents	**Signatures**	**Contact Number/ Addresses**
1.	M/s. Star Cement Ltd.		
2.	Ms. Meghalaya Cement Ltd. Arun Kejriwal Sr. GM	Sd/	9430079311
3.	M/s. Dalmia Cement Bharat Ltd. Bridyut Karmakar Deputy Manager	Sd/-	9862899688
4.	M/s. Green Valley Cement Ltd. Jogi Agarwal Asst. Manager	Sd/-	9774022801
5.	M/s. Meghalaya Power Ltd.		
6.	M/s. Hills Cement Co. Ltd.	Sd/- M.K. Jain VP (mines)	7085051304
7.	M/s. Jaintia Cement Ltd.		
8.	M/s. Amrit Cement Ltd.		
9.	M/s. Goldstone Cement Ltd.	Illegible 8974058689	Sd/-
10.	Mawmluh Cherra Cement Ltd. (MCCL)	Illegible Manager – Finance	Sd/-
11.	M/s. Kommorah Limestone Mining Co. Ltd.	Illegible	Sd/-
12.	M/s. Meghalaya Mines & Minerals Ltd.	Illegible	Sd/-
13.	M/s. Lafarge Umaim Mining Pvt. Ltd.	Illegible	Sd//- 9863021222 8119018433 24/03/21
14.	M/s. J.U.D. Cement Ltd. Wahiajer		
15.	M/s. Virgo Cement Ltd.		
16.	RNB Cements Pvt. Ltd.	Sd/- (Rakesh Bajaj)	9864175777
17.	Illegible, Project Assistant, DMR	Sd/-	

sd/-
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ANNEXURE R16/33 **581**

TAJ
HILLS CEMENT COMPANY LTD.
CORPORATE OFFICE:"SHIVAMCOMPLEX",
Bharalumukh, A.T Road, Guwahati -781009

Letter No.: HCCL/Mines/DMO/2021-22/04 Date: 07.04.2021

To,
The Divisional Mining Officer
West Jaintia Hills District Jowai,
Meghalaya.

Subject: Submission of Statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company Limited for the Month of March-2021.

Dear Sir,

With the reference to your letter no. DMO-J/R/77/2020/1003 dated 16th February, 2021 from your good office regarding the subject cited above; we are hereby submitting the statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company Limited for the month of March, 2021 as per the new format.

This is for your information and record please. Thanking you,

For, Hills Cement Company Limited

Sd/-
M.K Jain
Vice President (Mines)

Encl.Anncxure-1. Statement of Clinker Produced and Coal used, Report by M/s Hills Cement Company Limited for the month of March, 2021.

Copy to: 1. The Secretary to the Government of Meghalaya, Mining & Geology Department, Shillong- for kind information please.
2. The Director Directorate of Meghalaya, Risa Colony Shillong-for information and Record.

CLINKER PRODUCED / COAL USED / TAXINVOICE / E-WAY BILL

Name of the Cement Plant / Thermal Plant: M/S HILLS CEMENT COMPANY LIMITED

Month	Clinker Produced (MT)	Coal Requirement (MT) A	Coal used by Cement Plant (MT) B	Difference (A-B)	Consignor				Consignee Name & Address	Mineral transport challan of the origin state
					Name & Address	Tax Invoice No.	Tax Invoice Date	E-way Bill		
Mar-21	32570 MT		3257 MT		B.L. Minerals Pvt. Ltd. Gali No. 7, N.H. 37, Beltola, Guwahati, Assam	BLMPL/20-21/903	05.03.2021	851145336464	Hilles Cement Company Ltd. Village – Mynkree, 1116 km stone, NH-44, sub div. Khilehriat, Dist. Jaintia Hills, Meghalya – 793200	Imported Coal
						BLMPL/20-21/904	05.03.2021	821145336465		
						BLMPL/20-21/905	05.03.2021	891145336466		
						BLMPL/20-21/906	05.03.2021	861145336467		
						BLMPL/20-21/907	05.03.2021	831145336468		
						BLMPL/20-21/908	05.03.2021	801145336469		
						BLMPL/20-21/909	05.03.2021	861145336470		
						BLMPL/20-21/910	05.03.2021	831145336471		
						BLMPL/20-21/911	05.03.2021	801145336472		
						BLMPL/20-21/912	05.03.2021	871145336473		
						BLMPL/20-21/913	05.03.2021	841145336474		
						BLMPL/20-21/914	05.03.2021	811145336475		
						BLMPL/20-21/915	05.03.2021	881145336476		
						BLMPL/20-21/916	05.03.2021	851145336477		
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						BLMPL/20-21/918	08.03.2021	881145834219		
						BLMPL/20-21/919	08.03.2021	841145834220		
						BLMPL/20-21/920	08.03.2021	811145834221		
						BLMPL/20-21/921	08.03.2021	881145834222		
						BLMPL/20-21/922	08.03.2021	821145834224		
						BLMPL/20-21/923	08.03.2021	891145834225		
						BLMPL/20-21/924	08.03.2021	861145834226		

						BLMPL/20-21/925	08.03.2021	831145834227		
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						BLMPL/20-21/928	08.03.2021	831145834230		
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						BLMPL/20-21/984	10.03.2021	801146296683		
						BLMPL/20-21/985	12.03.2021	801146694085		

sd/-
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ANNEXURE R16/34 (Colly) **585**

TAJ
HILLS CEMENT COMPANY LIMITED
Corporate Office: Shivam Complex, Bharalumukh,
A.T. Road, Guwahati, Assam, PIN-781009

To,
The Director of Mineral Resources
Meghalaya Shillong

Date: 12.04.2021

Sub: Our reply to show cause notice - DMR/MM/84 /2020/36 dated 08.02.2021

Respected Sir/Madam,

This is in reference to you to your show cause notice No. DMR/MM/845/2020/36 dated 08.02.2021, we were unable to furnish details / documents a directed vide Memo No. MG.48/2020/195-A dated 30.11.2020 within the stipulated time period of one week from the date of the issue of the minutes because of the unavailability of concerned persons and lack of communication at both the ends of our Plant location at Mynkree, Meghalaya and our Corporate Office at Guwahati, owing to prevailing outbreak of COVID-19 during the period.

In response to and humble compliance thereof, we would like to explain the gap in quantity of coal required to produce clink and quantity of coal purchased/used by us during the period February 2020 to July 2020 through following submissions:

1. Statement showing month wise Clinker production and consumption as per Annexure-I attached.
2. Statement showing month wise coal procurement and consumption as per Annexure-II attached.
3. Statement showing month wise Muslate / slate procurement and consumption as per Annexure-III attached, whereby it is sincerely brought to your notice that we had been using Muslate/slate as an alternative fuel in addition to the regular use of Coal and the same wasn't purchased during the reporting period and was utilized in Clinker production out of the stock in hand as on that date: and
4. Statement showing a detailed analysis of Calorific Value of both Coal and Muslate consumed in per Kg. of Clinker production during the reporting period as stated above as per Annexure- IV.

We hope you shall find the above satisfactory.

Thanking you,
For Hill Cement Company Limited
Sd/-, Director
Encl. Statements as stated above.

GOVERNMENT OF MEGHALAYA
DIRECTORATE OF MINERAL RESOURCES, SHILLONG
NO. DMR/MM/845/2020/36 Dated Shillong the 08.02.2021

To,

M/s. Hills Cement Ltd.
Mynkre, East Jaintia Hills District
Meghalaya 793200

Sub: Show Cause Notice

Sir/Madam,

As decided during the meeting of the Committee constituted to review the quantity of clinker and/or power produced by the Cement Manufacturing Plants and Thermal Power Plants and to verify the legal source of coal purchased, chaired by the Chief Secretary to the Government of Meghalaya held on the 19th October, 2020, you were directed vide Memo No. MG 48/2020/195-A dated 30th November, 2020 to furnish an explanation for the gap in quantity of coal required to produce clinker/power and quantity of coal purchased/used by you during the period February 2020 to July, 2020. However, no response or documents have been received from you since the date of issue of the minutes.

You are hereby directed to submit a written explanation for not furnishing an explanation within 1 (one) week from the date of issue of this letter, failing of which action will be initiated for violation of Section 4 (1A) of the Mines and Minerals (Development and Regulation) Act, 1957.

Sd/-
Director of Mineral Resources
Meghalaya, Shillong

Memo No. DMR/MM/845/2020

Dated Shillong the 2021

Copy forwarded for information :

1. The Secretary to the Govt. of Meghalaya, Mining & Geology Department
2. The Divisional Mining Officer, Jowai

Director of Mineral Resources
Meghalaya, Shillong

HILLS CEMENT COMPANY LTD.
Sd/-
DIRECTOR

Name of Cement: Hills Cement Company Limited

Annexure-I

Month wise details of clinker period from February 2020-July 2020

Period	Opening Stock (MT)	Clinker Production (MT)	Clinker Consumption (MT)	Clinker Dispatch (MT)	Closing Stock (MT)
Feb-20	891.08	34,650.00	32,725.88	2,777.12	38.09
Mar-20	38.09	31,250.00	25,631.12	4,266.30	1,390.67
Apr-20	1,390.67	12,510.00	-	-	13,900.67
May-20	13,900.67	31,550.00	29,919.61	14,677.87	853.19
Jun-20	853.19	37,220.00	23,098.83	2,862.34	12,112.03
Jul-20	12,112.03	36,720.00	22,617.42	609.22	25,605.39
Grand Total	891.08	183,900.00	133,992.84	25,192.85	25,605.39

Name of Cement: Hills Cement Company Limited

Annexure-II

Month wise details of coal period from February 2020-July 2020

Period	Opening Stock (MT)	Coal Procurement (MT)	Coal Consumption (MT)	Closing Stock (MT)
Feb-20	2,981.65	360.00	1,039.50	2,302.15
Mar-20	2,302.15	-	937.50	1,364.65
Apr-20	1,364.65	-	375.30	989.35
May-20	989.35	522.00	946.50	564.35
Jun-20	564.35	3,051.18	1,116.60	2,499.43
Jul-20	2,499.43	-	1,101.60	1,397.83
Grand Total	2,981.65	3,933.18	5,517.00	1,397.83

Name of Cement: Hills Cement Company Limited

Annexure-III

Month wise details of Muslate period from February 2020-July 2020

Period	Opening Stock (MT)	Muslate Procurement (MT)	Muslate Consumption (MT)	Closing Stock (MT)
Feb-20	66,258.49	-	5,370.75	60,887.74
Mar-20	60,887.74	-	4,843.77	56,043.97
Apr-20	56,043.97	-	1,939.05	54,104.92
May-20	54,104.92	-	4,890.25	49,214.67
Jun-20	49,214.67	-	5,769.10	43,445.57
Jul-20	43,445.57	-	5,691.60	37,753.97
Grand Total	66,258.49	-	28,504.52	37,753.97

Name of Cement: Hills Cement Company Limited

Annexure-IV

Statement showing calorific value of both coal and muslate consumed in per Kg. of clinker production:

Sl. No.	Period	Clinker Production	Coal Consumption	Average calorific value of coal consumed (kcl/kg clinker)	Muslate Consumption	Average calorific value of muslate consumed (kcl/kg clinker)	Average total calorific value (kcal/kg clinker)
1	February	34650	1039.50	209.4	5370.75	540.95	750.35
2	March	31250	937.50	209.4	4843.75	540.95	750.35
3	April	12510	375.3	209.4	1939.05	540.95	750.35
4	May	31550	946.5	209.4	4890.25	540.95	750.35
5	June	37220	1116.6	209.4	5769.1	540.95	750.35
6	July	36720	1101.6	209.4	5691.6	540.95	750.35

sd/-
TRUE COPY

TAJ
HILLS CEMENT COMPANY LIMITED
Corporate Office: Shivam Complex, Bharalumukh,
A.T. Road, Guwahati, Assam, PIN-781009

To,
The Director of Mineral Resources
Meghalaya, Shillong

Date: 12.04.2021

Sub: Our reply to show cause notice – DMR/MM/845/2020/37 dated 08.02.2021

This is in reference to your show notice – DMR/MM/845/2020/37 dated 08.02.2021, we were unable to furnish details / documents as directed vide Memo No. MG.48/2020/195-A dated 30.11.2020 within the stipulated time period of one week from the date of the issue of the minutes because of the unavailability of the concerned persons and lack of communication at both the ends of our Plant location at Mynkree, Meghalaya and our Corporate Office at Guwahati, owing to prevailing outbreak of COVID-19 during the period.

In response to and humble compliance thereof, we submit as follows:

1. Statement showing month wise list of transport challans (TCs) issued by the Mining Department of the origin state against Coal purchased during the period of February 2020 to July 2020, where there was no coal procurement in the months of March, April and July 2020: and
2. Copies of Invoices and e-way bills against coal purchased during the relevant period.
3. Copies of transport challans as stated in SL. No. 2 above.

We hope you shall find the above satisfactory.

Thanking you,
For Hills Cement Company Limited

Sd/
Director
Enclosure: Statement and copies of invoices, e-way bills and transport challans as stated above. (4 nos. files)

sd/-
TRUE COPY

TAJ
HILLS CEMENT COMPANY LIMITED
Corporate Office: Shivam Complex, Bharalumukh,
A.T. Road, Guwahati, Assam, PIN-781009

To,
The Director of Mineral Resources
Meghalaya, Shillong

Date: 12.04.2021

Sub: Our ereply to show cause notice- DMR/MM/845/2020/38 dated 08.02.2021

Respected Sir/Madam,

This is in reference to your show cause notice No. DMR/MM/845/2020/38 dated 08.02.2021, we are unable to furnish details/documents as directed vide Memo No. MG.48/2020/195-A dated 30.11.2020 within the stipulated time period of one week from the date of the issue of the minutes because of the unavailability of the concerned persons and lack of communication at both the ends of our Plant location at Mynkree, Meghalaya and our Corporate Office at Guwahati owing to prevailing outbreak of COVID-19 during the period.

In response to and humble compliance thereof, we submit as follows:

1. Statement showing clinker production and coal procured for the months of August, September, October, November and December 2020.

We hope you shall find the above satisfactory.

Thanking you,
For Hills Cement Company Limited

Sd/-

Director

Enclosure: Statement as stated above.

Name of Cement Plant: Hills Cement Company Limited

Statement showing Clinker Production and Coal Procured:

Month	Clinker Production (in MT)	Coal Procured (in MT)
Aug-20	37,900.00	1,6,40.56
Sep-20	34,680.00	584.57
Oct-20	30,630.00	1,879.11
Nov-20	34,600.00	2,568.31
Dec-20	28,455.00	5,461.11

sd/-
TRUE COPY

Minutes of the Meeting of the Committee under chairmanship of the Chief Secretary to the Government of Meghalaya held on the 9th of April 2021 to review the quantity of clinker and/ or power produced by the Cement Manufacturing Plants and Thermal Power Plants and to verify the legal source of coal.

Members present: As enclosed.

The meeting was chaired by Shri. M. S Rao, IAS, the Chief Secretary to the Govt. of Meghalaya. The Chairman requested the Secretary to the Govt. of Meghalaya, Mining and Geology to proceed as per the agenda.

Agenda 1: Action taken on minutes of the meeting held on 11th February, 2021.

1.1 The Secretary to the Govt. of Meghalaya, Mining and Geology gave a brief report on the action taken by the concerned Officers.

1.2 As per the directions given in para 1.8 of the preceding minutes of the meeting, the Mining Officer cum Chairman, DLC East Khasi Hills, had visited the M/s Maithan Alloys Ltd. and M/s Shyam Century Ferrous Ltd. on the 24th of March 2021. The captive power plants of both the companies were found to be not operational and it is also reported that the plants are sourcing the power required to run the plant from MeECL.

1.3 Regarding the directions given in para 1.9 of the preceding minutes of the meeting, a report has been submitted by DMO, Jowai cum Chairman, DLC East Jaintia Hills. The report states that the Mineral Transport Challan (MTC) submitted by M/s Amrit Cement were issued from the Head Quarter, Shillong for South Garo Hills District for transportation of coal to either Assam/Bangladesh. As per records the said MTC have passed through Dainadubi DMR Checkgate. Hence, the MTC submitted against the coal transported to the Company in Meghalaya is not accepted by the Committee. The Committee decided that the DMR shall issue Show Cause Notice as to why action should not be taken under provisions of the MMDR Act, 1957 for failure to produce valid MTC for 23,009 MT coal used during the period February 2020 to July, 2020.

1.4 The Committee during the last meeting directed Meghalaya Power Ltd., Meghalaya Cement Ltd. and its thermal power plant, Gold Stone Cement Ltd and its thermal power plant, Dalmia Cements Ltd. and its thermal power plant, to furnish MTC for the corresponding quantity utilized as mentioned in the minutes of the meeting. However, none of

the cement plants have submitted MTC for verification. The Committee decided that DMR shall issue Show Cause Notice explaining why actions under provisions of the MMDR Act should not be initiated.

1.5 As per the directions given in para 2.4 of the preceding minutes of the meeting, the Director of Mineral Resources has issued Notices to Amrit Cements Ltd., Green Valliey Industries Ltd., Hills Cements Ltd. and JUD Cements Ltd. seeking explanation for failing to furnish monthly statements for verification. In compliance to the Notices, all defaulting cement plants have furnished monthly statements.

1.6 As per the directions given in para 2.5 of the preceding minutes of the meeting, the Director of Mineral Resources has issued letters to all the companies seeking explanation for difference in coal requirement and coal used by them during the period given in the minutes. Reply awaited.

1.7 Against Show Cause Notice served on 8th Feb 2021 to 9 (nine) cement plants and their captive thermal power plants, for explanation for gap in coal purchased and used by the companies during Feb 2020 to July 2020, all cement plants have furnished replies except Hills Cements and Amrit Cements. Summary of the replies furnished by the cement plants is given below:-

a) The Show Cause Notices are based on the erroneous findings of the Independent Committee through the Fifth Interim Report of the Hon'ble NGT Committee which was accepted by the Hon'ble NGT vide Order dated 17.01.2020.

b) Calculations for coal requirement are based on assumptions and not based on verifiable facts.

c) Independent Committee failed to consider the use of alternate fuel such as slate in place of coal.

d) There cannot be any standard measurement or fixed percentage of quantum of fuel requirement as it is dependent on individual plant design, operational efficiency, coal quality, etc.

e) The companies sought suspension on the matter as the said NGT Order dated 17.01.2020 has been challenged before the Hon'ble Supreme Court of India by M/s Star Cement Ltd and its two subsidiaries as well as by M/s. Shyam Century Ferrous Ltd. and the matter is sub judice.

1.8 The Committee did not accept the explanation for gap in coal required and coal utilized furnished by the respective companies. The Committee noted that only 4 (four) companies have appealed to Hon'ble Supreme Court against Hon'ble NGT Order dated 17.01.2020. The Committee has decided that the actions in this matter in respect of M/s Star Cement Ltd. and its two subsidiaries as well as for M/s Shyam Century Ferrous Ltd. shall be kept on hold till the case is disposed off.

1.9 The Committee directed that the remaining cement plants/companies may appeal against the Hon'ble NGT Order dated 17.01.2020 within 15 days, failing of which, it will be deemed that the cement plants have accepted the findings of Hon'ble NGT Committee as per the Order of Hon'ble NGT and actions under the provisions of the MMDR Act will be initiated and penalty (Royalty, MEPRF, Cess, GST, etc.) for quantity shown as gap will be imposed.

1.10 The Committee directed DMR to recover penalties as per Hon'ble NGT Order dated 17.01.2020 from M/s Hills Cement (for quantity of 22,071 MT) and M/s Amrit Cement Ltd (for quantity of 20,126 MT) who failed to furnish reply to Show Cause Notices. The Committee also directed Mining and Geology Department to initiate action against M/s Hills Cement and M/s Amrit Cement Ltd for violation of Section 4(1A) of the MMDR Act, 1957.

1.11 The DMR had issued the Show Cause Notice on 8th Feb 2021 to 9 (nine) cement plants and their captive power plants, for not furnishing Transport Challans or documents of CIL as proof of coal procured during Feb 2020 to July 2020. M/s Star Cement Ltd., M/s Goldstone Cement Ltd. and M/s Dalmia Bharat Cement Ltd. have given written replies to the Show Cause Notice, as under.-

a) M/s Star Cement Ltd. submitted that coal has been procured from Coal India Limited or procured directly from importers outside the State of Meghalaya where no transport challans are issued. They further submitted that coal was imported from outside the state through rail or road for which tax invoices/ railway receipts and e-way bills are being submitted regularly along with monthly statements. However, no Transport Challan have been enclosed for the 56,448 MT of coal utilized by M/s Star Cement Ltd and its two subsidiaries for this period. The Committee directed DMR to seek explanation and direct the Cement Plants to furnish MTC for 56,448 MT for Star Cement and its two subsidiaries.

b) M/s Goldstone Cement Ltd. submitted that coal has been procured from Eastern Coalfields Ltd., North Eastern Coalfield and Mahalaxmi Continental Ltd. They have submitted Invoices and E-way Bills. The DMR informed that verification of the Invoices and E-way Bills is in progress.

c) M/s Dalmia Bharat Cement Ltd. submitted Tax Invoice from North Eastern Coalfield Ltd. Verification of Invoices and E-way Bills by the Directorate of Mineral Resources is in progress.

1.12 Against the Show Cause Notice served to M/s Meghalaya Power Ltd. on 8th Feb 2021 to furnish Custom Clearance for import of 7614 MT of Coal, the company has replied and submitted that Coal was imported by M/s Swiss Singapore India Pvt. Ltd and that the Tax Invoices issued by the importer, railway receipt and e-way bill have been submitted earlier. They further cited that since coal was not imported by M/s Meghalaya Power Ltd directly, the custom document is not in their name. The Committee directed that any purchase or imported coal from other countries shall have custom clearance as proof of import from outside the country.

1.13 The DMR had issued Show Cause Notice to M/s Shree Shakambari Ferro Alloys Pvt. regarding transport challans for 1467 MT indicating Assam as destination. The company replied that at that point of time, the Checkgate at Mawpung was not functional and therefore drivers/owners/suppliers of the said coal had to personally go and get the challans passed from the checkgates at Dainadubi and Porlakait and thereafter delivered coal to their plant. The Committee did not accept the MTC for 1467 MT since the destination mentioned in the MTC is Assam. The Committee directed the DMR to issue Show Cause Notice as to why action should not be taken under provisions of MMDR Act, 1957 for failure to produce valid MTC for 1467 MT of coal.

Agenda 2: To review the quantity of clinker/power produced by Cement plants and Thermal power plants and legal sources of coal.

2.1 The Secretary to the Govt. of Meghalaya, Mining and Geology Dept. placed before the Committee the reports submitted by the Chairman, DLC East Jaintia Hills district, Chairman, DLC Ri Bhoi district and Chairman, DLC West Khasi Hills district, as under:-

a) M/S STAR CEMENT LTD

Month	Clinker produced in MT	Estimated Coal requirement* (MT) (A)	Coal used by cement plant in MT (b)	Gap (a-b)	Purchased from Company	Quantity (MT)	Documents
JAN 21	61390	9208.5	9023.05	185.45	Eastern Coalfield Ltd. West Bengal	9023.5	Tax Invoice & E-way bills
FEB 21	47968	7195.2	7344.789	-149.589	Eastern Coalfield Ltd. West Bengal	7344.789	

*15% clinker produced

b) M/S STAR CEMENT MEGHALAYA LTD.

Month	Power produced in MW	Estimated Coal requirement *(MT) (A)	Coal used by power plant in MT (b)	Gap (a-b) in MT	Purchased from Company	Quantity (MT)	Documents
JAN 21	160375	24056.25	22549.329	1506.921	Eastern Coalfield Ltd. West Bengal	14912.02	Tax Invoice & E-way bills
					Avani Resources Pvt. Ltd., Singapore (Imported)	5757.79	Tax Invoice & E-way bills with no custom clearance
					Narayani Resources Pvt.	1879.52	

					Ltd., Kolkata (Imported)		
FEB 21	134313	20146.95	18865.685	1281.265	Eastern Coalfield Ltd. West Bengal	15199.39	Tax Invoice & E-way bills
					Adani Enterprises Pvt. Ltd. Andhra Pradesh (Imported)	1752.5	Tax Invoice & E-way bills with no custom clearance
					Avani Resources Pvt. Ltd., Singapore (Imported)	1913.8	

*15% of clinker produced

c) Ms/ Meghalaya Power Ltd.

Month	Clinker produced in MT	Estimated Coal requirement *(MT) (a)	Coal used by power plant in MT (b)	Gap (a-b)	Purchased from Company	Quantity (MT)	Documents
JAN 21	13604.7	11563.995	7285.86	4278.135	Avani Resources Pvt. Ltd., Singapore (Imported)	4031.56	Tax Invoice & E-way bills with no

					Adani Enterprises Pvt. Ltd. Andhra Pradesh (Imported)	3254.3	custom clearance
FEB 21	14298.18	12153.453	8339.48	3813.973	Adani Enterprises Pvt. Ltd. Andhra Pradesh (Imported	2953.2	
					Swiss Singapore India Pvt. Ltd., Andhra Pradesh (Imported)	5386.28	

*0.850 kg / kwh of power produced.

d) Ms/ Meghalaya Cement Ltd.

Month	Clinker produced in MT	Estimated Coal requirement *(MT) (a)	Coal used by cement plant in MT (b)	Gap (a-b)	Purchased from Company	Quantity (MT)	Documents
Nov 20	64225	9633.75	5414.51	4219.24	Eastern Coalfield Ltd. West Bengal	5414.51	Tax invoice & e-way bills
Dec 20	68362	10254.3	5751.93	4502.37		5751.93	
Jan 21	78622	11793.3	6685.81	5107.49		6685.81	
Feb 21	67009	10051.35	5629.09	4422.26	Eastern Coalfield Ltd. West Bengal	1263.13	Tax invoice & e-way bills

					Madanlal Garg & Sons Beltola (Imported)	4365.96	Tax invoice & e-way bills with no custom clearance

*15% of clinker produced.

e) Ms/ Meghalaya Cement Ltd. Thermal Power Plant

Month	Power produced in MT	Estimated Coal requirement *(MT) (a)	Coal used by power plant in MT (b)	Gap (a-b)	Purchased from Company	Quantity (MT)	Documents
Nov 20	4209.81	3578.339	2317.62	1260.72	Eastern Coalfield Ltd. West Bengal	2317.62	Tax invoice & e-way bills
Dec 20	4397.82	3738.147	2595.853	1142.29		2595.853	
Jan 21	5234.99	4449.74	2844.405	1605.34		2844.405	
Feb 21	2820.322	2397.27	1550.58	846.69	Eastern Coalfield Ltd. West Bengal	1085.406	Tax invoice & e-way bills
					Madanlal Garg & Sons Beltola (Imported)	467.174	Tax invoice & e-way bills with no custom clearance

*0.850 kg / kwh of power produced.

f) Ms/ Goldstone Cement Ltd.

Month	Clinker produced in MT	Estimated Coal requirement *(MT) (a)	Coal used by cement plant in MT (b)	Gap (a-b)	Purchased from Company	Quantity (MT)	Documents
Jan 21	51804	8324.72	6695	2629.72	Shantidham Marketing Pvt. Ltd. Silchar (Domestic)	6695	Tax invoice & e-way bills with no Mineral Transport challan
Feb 21	34342	6181.56	4439	1742.56	Eastern Coalfield Ltd. West Bengal	2005	Tax invoice & e-way bills
					Shantidham Marketing Pvt. Ltd. Silchar (Domestic)	2434	Tax invoice & e-way bills with no Mineral Transport challan

*18% of clinker produced.

g) Ms/ Goldstone Cement Ltd. Thermal Power Plant

Month	Power produced in MT	Estimated Coal requirement *(MT) (a)	Coal used by Power plant in MT (b)	Gap (a-b)	Purchased from Company	Quantity (MT)	Documents

Jan 21	8525	7246.25	4562	2684.25	Shantidham Marketing Pvt. Ltd. Silchar (Domestic)	4562	Tax invoice & e-way bills with no Mineral Transport challan
Feb 21	6875	5843.75	3679	2164.75	Eastern Coalfield Ltd. West Bengal	1502.5	Tax invoice & e-way bills
					Shantidham Marketing Pvt. Ltd. Silchar (Domestic)	2176.5	Tax invoice & e-way bills with no Mineral Transport challan

*0.850 kg / kwh of power produced.

h) Ms/ Dalmia Cement (Bharat) Ltd.

Month	Clinker produced in MT	Estimated Coal requirement *(MT) (a)	Coal used by cement plant in MT (b)	Gap (a-b)	Purchased from Company	Quantity (MT)	Documents
Dec 21	20607	3091.05	2065	1026.05	Anand Carbo Pvt. Ltd., Vishakhapatnam (Imported Coal)	1039.7	Tax invoice & e-way bills with no custom clearance
					Maruti Traders, Assam (Domestic)	1025.3	Tax invoice & e-way bills with no

							Mineral Transport challan
Jan 21	89444	13416.6	8089	5327.6	Maruti Traders, Assam (Domestic)	8089	Tax invoice & e-way bills with no Mineral Transport challan
Feb 21	91263	13689.45	8319	5370.45		8319	

*18% of clinker produced.

i) Ms/ Dalmia Cement (Bharat) Ltd. Thermal Power Plant

Month	Power produced in MT	Estimated Coal requirement *(MT) (A)	Coal used by Power Plant in MT (b)	Gap (a+b)	Purchased from Company	Quantity (MT)	Documents
Dec 21	3489	2965.65	1640	1325.65	Anand Carbo Pvt. Ltd., Vishakapatnam (Imported Coal)	1640	Tax invoice & e-way bills with no custom clearance
					Maruti Traders, Assam (Domestic)	3721	Tax invoice & e-way bills with no Mineral Transport challan
Jan 21	9043	7686.55	3721	3965.55			
Jan 21	8858	7529.3	3817	3712.3		3817	

*0.850 kg / kwh of power produced.

j) M/s Amrit Cement Ltd.

Month	Clinker produced in MT	Estimated Coal requirement *(MT) (A)	Coal used by cement plant in MT (b)	Gap (a+b)	Remarks	Documents Submitted
Aug 20	50578.76	7586.814	4086.26	3500.554	Met from coal purchased on 01.08.2020 (Qty. 1,13,699.07 MT). The unit declared that the utilized coal is from the old stock.	No documents submitted to support the purchase of coal from any party.
Sep 20	47409.52	7111.428	3829.74	3281.688		
Oct 20	36854.14	5528.12	2975.97	2552.15		
Nov 20	38750.78	5812.62	3128.74	2683.87		
Dec 20	49451.54	7417.73	3994.20	34023.53		
Jan 20	54200.25	8130.03	4377.21	3752.82		
Feb 10	41949.89	6292.48	17815.73	4576.75		

*15% of clinker produced

k) M/s Amrit Cement Ltd. Thermal Power Plant

Month	Power produced in MT	Estimated Coal requirement *(MT) (a)	Coal used by Power plant in MT (b)	Gap (a-b)	Remarks	Documents Submitted
Aug 20	5484.63	4661.9355	2045.35	2616.5855	Utilized from coal purchased on 01.08.2020 (Qty. 1,13,699.07 MT). The unit declared that the utilized coal is from the old stock.	No documents submitted to support the purchase of coal from any party.
Sep 20	4902.45	4167.0825	1828.25	2338.8325		
Oct 20	4956.49	4213.02	1848.40	2364.62		
Nov 20	4501.60	3826.36	1678.76	2147.6		
Dec 20	5638.66	4792.86	2102.80	2690.06		
Jan 20	5936.97	5046.42	2214.04	2832.38		
Feb 10	3258.83	2770.00	1008.61	1761.39		

*0.850 kg / kwh of power produced

l) M/s JUD Cement Ltd.

Month	Clinker produced in MT	Estimated Coal requirement *(MT) (a)	Coal used by cement plant in MT (b)	Gap (a-b)	Purchased from Company	Quantity	Documents
Aug 20 to Feb 21	NIL	-	-	-	-	-	-

*16.5% of clinker produced

m) M/s Green Valley Industries Ltd.

Month	Clinker produced in MT	Estimated Coal requirement *(MT) (a)	Coal used by cement plant in MT (b)	Gap (a-b)	Purchased from Company	Documents
Aug 20	36039.9	5405.9	3530.18	1875.72	-	No documents / papers submitted of purchasing coal
Sep 20	37358.87	5603.83	4209.09	1394.74		
Oct 20	42203.36	6330.5	4897.91	1432.59		
Nov 20	13718.05	2057.7	1622.8	434.91		
Dec 20	43957.38	6593.61	5263.83	1329.78		
Jan 20	38549.83	5782.47	4603.97	1178.5		

Feb 21	46247.38	6937.11	55703.24	1366.87	Madanlal Garg & Sons, Guwahati	Tax Invoice and E-way bills with no mineral transport challan

*15% of clinker produced

n) M/s Hills Cement Company Ltd.

Month	Clinker produced in MT	Estimated Coal requirement *(MT) (A)	Coal used by cement plant in MT (b)	Gap (a+b)	Purchased from Company	Qty (MT)	Documents
Aug 20	37900	5685	1137	4548	Taj Corporation Shivam Complex Guwahati (Dom)	1137	Tax invoice & e-way bills with no mineral transport challan
Sep 20	34680	5202	1040.4	4161.6	Taj Corporation Shivam Complex Guwahati (Dom)	714.8	Tax invoice & e-way bills with no mineral transport challan
					BL Minerals Pvt. Ltd., Guwahati (Imported coal)	325.6	Tax invoice & e-way bills with no

							custom clearance
Oct 20	30630	4294.5	918.9	3675.6	M.D. Hasija Pvt. Ltd. Guwahati (Imported coal)	918.9	Tax invoice & e-way bills with no custom clearance
Nov 20	34600	5190	1038	4152	BL Minerals Pvt. Ltd., Guwahati (Imported coal)	526	Tax invoice & e-way bills with no custom clearance
					M.D. Hasija Pvt. Ltd. Guwahati (Imported coal)	512	Tax invoice & e-way bills with no custom clearance
Dec 20	28455	4268.25	853.65	3414.6	BL Minerals Pvt. Ltd., Guwahati (Imported coal)	568.35	Tax invoice & e-way bills with no custom clearance
					M.D. Hasija Pvt. Ltd. Guwahati (Imported coal)	285.3	
Jan 21	43215	6482.25	4321.5	2160.75	BL Minerals Pvt. Ltd., Guwahati (Imported coal)	3281	

					M.D. Hasija Pvt. Ltd. Guwahati (Imported coal)	1040.5	
Feb 21	17525	2628.75	1752.5	876.25	BL Minerals Pvt. Ltd., Guwahati (Imported coal)	825.4	
					M.D. Hasija Pvt. Ltd. Guwahati (Imported coal)	927.1	

*15% of clinker produced

o) RNB Cements

Month	Clinker produced in MT	Estimated Coal requirement *(MT) (a)	Coal used by cement plant in MT (b)	Gap (a-b)	Purchased from Company	Qty (MT)	Documents
Dec-20	0	0	0	--	-	0	-
Jan-21	0	0	0	-	-	0	-
Feb-21	4445	850	850	-	Yogesh Traders	300.84	Invoice & e-way bills for 2000.47 MT, with no mineral transport challan
					B.G. Enterprises	200.49	
					Goyal Coal Depot	1499.14	

*19% of clinker produced

p) Shree Shakambari Ferrous Alloy Pvt. Ltd.

Month	Power produced in MWH	Estimated Coal requirement *(MT) (a)	Coal used by cement plant in MT (b)	Gap (a-b)	Purchased from Company	Qty (MT)	Documents
Oct 20	4308.174	3661.9479	2901.9	751.5	M/s Ganesh Enterprises	900	
Nov 20	1884.480	1601.808	3018.14	(-)416.33	-	-	
Dec 20	3474.342	2953.1907	2206.2	746.9907	Meghalaya Coal	2220	DMR mineral Transport Challan submitted
					M/s Ganesh Enterprise	660	E-way bills and invoice with no mineral transport challan
Jan 21	3181.676	2704.4246	2022.5	681.9246	Meghalaya Coal	3425	DMR Mineral Transport Challan
					M/s Ganesh Enterprise	864	E-way bills and invoice with no mineral transport challan
Feb 21	3638.998	3093.1483	2315.7	777.4483	Meghalaya Coal	216	DMR mineral Transport

							Challan submitted

*0.850 kg / kwh of power produced

q) CMJ Breweries Pvt. Ltd. is under shut down and not generating any power.

r) M/s Maithan Alloys Ltd. and M/s Shyam Century Ferrous Ltd. are not operational and electricity bills for the months of January 2021 and February 2021 have been furnished.

s) M/s Virgo Cements Limited is reported to have no Clinker or Cement production during January 2021, February 2021 and March 2021. Electricity Bill for Jan 2021 has not been received by the company and Power supply has been discontinued by MePDCL w.e.f. Feb 2021 till date.

2.2 The Committee directed DMR to issue direction to the companies who have not submitted Mineral Transport Challans, for domestic coal purchased from Private dealers, to furnish the Mineral Transport Challans for the corresponding period given in these minutes.

2.3 The Committee directed DMR to issue Show Cause Notice to the companies who have not submitted Custom Clearances for imported coal purchased from Private dealers and to furnish the Custom Clearances for the corresponding period given in these minutes.

2.4 The DMR has been further directed to seek explanation from the companies for gap between coal required and coal utilized by them for production of clinker and/or power production for the corresponding period given in these minutes.

2.5 The Committee has directed the Director of Mineral Resources to take necessary steps to ensure receipt of Show Cause Notices by the defaulting Companies.

2.6 Regarding M/ s Shree Shakambari Ferrous Alloy Pvt. Ltd, the Committee has directed that the MTCs having Assam/Bangladesh as destination shall be rejected and the Director of Mineral Resources shall issue Show Cause Notice as to why action should not be taken under provisions of MMDR Act, 1957 for failure to produce valid MTC.

2.7 Regarding M/ s Amrit Cement Ltd., the Committee has directed the Director of Mineral Resources to issue Show Cause Notice for non-submission of Mineral Transport Challans of the old stock of coal purchased on 01.08.2020 for 1,13,699.07 MT of coal.

2.8 Regarding M/s Green Valley Industries Ltd., the Committee has directed the Director of Mineral Resources to issue Show Cause Notice for non-submission of MTC/CIL Invoice and E-way bills for proof of legal coal purchased for the months of August 2020 to January 2021.

Agenda 3: Action taken on recovery of penalties imposed by the Hon'ble NGT, vide NGT Order dated 17-01-2020, on Cement Manufacturing Plants and Thermal Power Plants in Meghalaya which is payable on the illegally mined coal utilised by them:

3.1 The Secretary to the Govt. of Meghalaya, Mining and Geology Dept. placed before the Committee the penalties imposed by the Hon'ble NGT, vide NGT Order dated 17-01-2020,

viz.

Sl. No.	Name of Plant	Qt. of illegal coal used (in MT)	Amount (Rs. In Crores)			
			Royalty	MEPRF	GST / VAT	TOTAL
1.	M/s Star Cement Limited and its two subsidiaries	16,46,276	111.124	79.844	65.851	256.819
2.	M/s Amrit Cement Ltd.	3,06.068	20.660	14.844	12.243	47.747
3.	M/s Dalmia Bharat Cement Ltd.	7,41,092	50.024	35.943	29.644	115.610
4.	M/s Goldstone Cement Ltd.	2,70,516	18.260	13.120	10.821	42.200
5.	M/s Green Valley Industries Limited	77,536	5.234	3.760	3.101	12.096
6.	M/s Hills Cement Ltd.	1,17,407	7.925	5.694	4.696	18.315
7.	M/s JUD Cement Ltd.	1,21,990	8.234	5.917	4.880	19.030
8.	M/s Meghalaya Cement Ltd.	5,44,325	36.742	26.400	21.773	84.915
9.	M/s Shyam Century Ferrous Ltd.	1.,11,474	7.524	5.406	4.459	17.390
	Total	39,36,684	265.726	190.929	157.467	614.123

3.2 In addition to the above penalties, an additional contribution to MEPRF@400 per MT by the defaulting Cement Plants and Thermal Power plants has also been directed to be collected by the Hon'ble NGT vide NGT Order dated 17-01-2020.

3.3 The Secretary to the Govt. of Meghalaya, Mining and Geology Dept. reported that several Show Cause Notices and Demand Notices have been issued from

the Directorate of Mineral Resources for recovery of the above penalties from the Cement Plants and Thermal Power Plants.

3.4 Summary of replies received from the companies is given below:

a. The contents of the Notices are factually and legally untenable and no evidence were given regarding illegal mining/ transportation/ storage of coal.

b. They have not used any illegally sourced coal.

c. They have not undertaken illegal mining activity or violated the provisions of the MMDR Act to attract penalties under Section 21 (1) of the MMDR Act.

d. They are not liable to pay royalty and other dues over and above what has already been paid.

e. The findings of the Fifth Interim Report are erroneous, based on assumptions and no opportunity was given to raise objections.

f. M/s Shyam Century Ferrous Ltd submitted that they have filed Appeal before the Supreme Court against the NGT Order dated 17.01.2020.

3.5 Regarding the appeal of M/s Start Cement Ltd. (and its two subsidiaries) and M/s Shyam Century Ferrous Ltd. to the Hon'ble Supreme Court against NGT Order dated 17th January 2020, and the references made by other companies to these appeals in their replies to the Show Cause Notices, the Chairman has reiterated that, actions in this matter in respect of M/s Star Cement Ltd. and its two subsidiaries as well as for M/s Shyam Century Ferrous Ltd. shall be kept on hold till the case is disposed off. Furthermore, the remaining cement plants may appeal against the Hon'ble NGT Order dated 17.01.2020 within 15 days, failing of which, it will be deemed that the cement plants/companies have accepted the findings of Hon'ble NGT Committee as per the Order of Hon'ble NGT and actions under the provisions of the MMDR Act will be initiated and penalty (Royalty, MEPRF, Cess, GST, etc.) for quantity shown as gap will be imposed.

The meeting ended with vote of thanks from the chair.

Sd/-

(M.S. Rao, IAS)

Chief Secretary Government of Meghalaya

Memo No. MG.48/2020/380-A dated 16th April 2021

1. P.S. to the Chief Secretary to the Government of Meghalaya for kind information of the Chief secretary
2. P.S to the Commissioner and Secretary to the Government of Meghalaya, Law Department for kind information of the Commissioner and Secretary.
3. P.S to the Commissioner and Secretary to the Government of Meghalaya, Commerce & Industries Department for kind information of the Commissioner and Secretary.
4. P.S to the Commissioner & Secretary to the Govt. of Meghalaya, Mining & Geology Department for kind information of the Commissioner & Secretary.
5. The Director of Mineral Resources, Meghalaya, Shillong for kind information and necessary action.
6. The Mining Engineer, Directorate of Mineral resources Meghalaya Shillong for information and necessary action.
7. The Divisional Mining Officer, Jowai / Williamnagar for information and necessary action.
8. The Mining Officer, Directorate of Mineral Resources Meghalaya Shillong for information and necessary action.
9. All the Cement Plants/Captive Power Plants in the State for information and necessary compliances.
10. Project Assistants, Directorate of Mineral Resources, Meghalaya, Shillong

By order etc.

Sd/-

(Dr. Manjunatha C, IFS)

Secretary to the Govt. of Meghalaya Mining and Geology Department

Members present during the meeting chaired by the Chief Secretary of Meghalaya to review on the quantity of clinker and/or power produced by each Cement Manufacturing Plants and Thermal Power Plants and quantity of coal purchased by each plant from legal sources, held on the 9th April, 2021 in Committee Room IV, Main Secretariat Building, Shillong at 4.00 PM.

Sl No.	**Name & Designation**	**Signature**
(1)	(2)	(3)
1.	Shri M.S. Rao, IAS Chief Secretary, Government of Meghalaya	Sd/-
2.	Illegible	Sd/-
3.	Illegible	Sd/-
4.	D.D. Sangama Director of Mineral Resources	Sd/-
5.	Illegible, MCS Jt. Secy., Commerce & Industries	Sd/-
6.	Illegible	Sd/-
7.		
8.	Illegible	Sd/-
9.	Illegible	Sd/-
10.	Illegible Project Assistant (DMR)	Sd/-
11.	Illegible Project Assistant, DMR	Sd/-

sd/-
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ANNEXURE R16/36 (Colly)

GOVERNMENT OF MEGHALAYA
DIRECTORATE OF MINERAL RESOURCES

NO.DMR/MM/845/2020/370 Dated Shillong, the 30.04.2021

To,

1. M/s Amrit Cement Industries Ltd. & its Captive Thermal Power Plant, Umlaper, East Jaintia Hills District, Meghalaya 793200
2. M/S Hills Cement Company Ltd, Mynkree, East Jaintia Hills District, Meghalaya, 793200

Sub: Notice

Sir/ Madam,

Whereas you have failed to respond to show cause notice dated 8th February, 2021 (copy enclosed) issued to furnish a written explanation for the gap in quantity of coal required to produce clinker/power and quantity of coal purchased/used by you during the period of February, 2020 to July, 2020. In this connection, I am directed to recover penalties as per Hon'ble NGT Order 17.01.2020 for non-compliance of Show Cause Notice issued dated 8th February 2021. You are hereby directed to make payment on penalty imposed by the Hon'ble NGT Order dated 17.01.2020 as below:

Sl. No.	Name of Cement Plants	Gap (MT)	Amount (Rs.)				
			Royalty (Rs.)	MEPRF (Rs.)	GST / VAT	Additional penalty @ Rs. 400/- per MT	Total (Rs.)
1.	M/s Amrit Cement Industries Ltd. & Thermal Power Plant	20126	1,35,85,050	97,61,110	As applicable	80,50,400	3,13,96,500
2.	M/s Hills Cement Company Ltd.	22071	1,48,97,925	1,07,04,435	As applicable	88,28,400	3,44,30,760

Enclo: As above

Director of Mineral Resources Meghalaya, Shillong

Memo No. DMR/MM/845/2020/370-A Dated Shillong, the 30.04.2021

Copy forwarded for information:

1. The Secretary to the Govt. of Meghalaya, Mining & Geology Department.
2. Commissioner of Taxes, Shillong to recover GST/VAT as applicable and intimate the undersigned after the recovery.
3. The Divisional Mining Officer, Jowai.

Director of Mineral Resources Meghalaya, Shillong

sd/-
TRUE COPY

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GOVERNMENT OF MEGHALAYA
DIRECTORATE OF MINERAL RESOURCES SHILLONG

NO. DMR/MM/845/2020/374 Dated Shillong, the 30.04.2021

To,

l. M/s Goldstone Cement Limited & Thermal Power Plant, Musiang Lamare, East Jaintia Hills District, Meghalaya, 793200
2. M/s Dalmia Bharat Cement Limited & Thermal Power Plant, Thangskai, East Jaintia Hills District, Meghalaya, 793200
3. M/s Green Valliey Industries Ltd, Nongsning, East Jaintia Hills District, Meghalaya, 793200
4. M/s Hills Cement Company Ltd, Mynkre, East Jaintia Hills District, Meghalaya, 793200
5. M/s RNB Cements (P) Ltd, Umiam Industrial Area, Umiam, Ri-Bhoi District, Meghalaya 793101.
6. M/s Shree Shakambari Ferro Alloys Pvt. Ltd, Riwiang, West Khasi Hills District, Meghalaya 793119

Sub: Submission of Mineral Transport Challans.

Sir/ Madam,

Please find enclosed herewith minutes of the meeting of the Committee under the chairmanship of Chief secretary to the Government of Meghalaya held on 9th April, 2021 to review the quantity of clinker and / power produced by the Cement Manufacturing Plants and Thern1al Power Plants and to verify the legal source of coal. In reference to Para 2.1 of Agenda 2 of the above minutes, you are hereby directed to submit Mineral Transport Challan of coal purchased from domestic/ private dealers for the corresponding periods given in the minutes to the office of the undersigned within 1 (one) week from the issue of this letter without fail.

Enclo: As above.

Sd/-
Director of Mineral Resources Meghalaya, Shillong

Memo No. DMR/MM/845/2020/374-A Dated Shillong, the 30.04.2021.

Copy forwarded for information:
1. The Secretary to the Govt. of Meghalaya, Mining & Geology Department.
2. The Divisional Mining Officer, Jowai.

Director of Mineral Resources Meghalaya, Shillong

sd/-
TRUE COPY

GOVERNMENT OF MEGHALAYA
DIRECTORATE OF MINERAL RESOURCES SHILLONG

NO. DMR/MM/845/2020/375 Dated Shillong, the 30.04.2021

To,

1. M/s Star Cement Meghalaya Ltd, Lumshnong, East Jaintia Hills District, Meghalaya 793200
2. M/s Meghalaya Power Ltd, Lumshnong, East Jaintia Hills District, Meghalaya 793200
3. M/s Meghalaya Cement Ltd, Thangskai, East Jaintia Hills District, Meghalaya 793200
4. M/s Meghalaya Cement Ltd Thermal Power Plant, Thangskai, East Jaintia Hills District, Meghalaya 793200
5. M/s Dalmia Bharat Cement Ltd, Thangskai, East Jaintia Hills District, Meghalaya 793200
6. M/s Dalmia Bharat Cement Ltd Thermal Power Plant, Thangskai, East Jaintia Hills District, Meghalaya 793200
7. M/s Hills Cement Company Ltd, Mynkre, East Jaintia Hills District, Meghalaya 793200

Sub: Show Cause Notice.

Sir/ Madam,

Please find enclosed herewith minutes of the meeting of the Committee under the chairmanship of Chief secretary to the Government of Meghalaya held on 9th April, 2021 to review the quantity of clinker and / power produced by the Cement Manufacturing Plants and Thermal Power Plants and to verify the legal source of coal. In reference to Para 2.1 of Agenda 2 of the above minutes, you are hereby directed to submit Custom Clearances for coal imported for the corresponding periods given in the minutes to the office of the undersigned within 1 (one) week from the issue of this letter without fail.

Enclo: As above.

Sd/-
Director of Mineral Resources Meghalaya, Shillong

Memo No. DMR/MM/845/2020/375-A Dated Shillong, the 30.04.2021.

Copy forwarded for information:

1. The Secretary to the Govt. of Meghalaya, Mining & Geology Department.
2. The Divisional Mining Officer, Jowai.

Director of Mineral Resources Meghalaya, Shillong

sd/-
TRUE COPY

GOVERNMENT OF MEGHALAYA
DIRECTORATE OF MINERAL RESOURCES SHILLONG

NO. DMR/MM/845/2020/377 Dated Shillong, the 30.04.2021

To,

1. M/s Star Cement Ltd, Lumshnong, East Jaintia Hills District, Meghalaya 793200
2. M/s Star Cement Meghalaya Ltd, Lumshnong, East Jaintia Hills District, Meghalaya 793200
3. M/s Meghalaya Power Ltd, Lumshnong, East Jaintia Hills District, Meghalaya 793200
4. M/s Meghalaya Cement Ltd & Captive Power Plant, Thangskai, East Jaintia Hills District, Meghalaya 793200.
5. M/s Amrit Cement Ltd & Power Plant, Umlaper, East Jaintia Hills District, Meghalaya 793200.
6. M/s Green Valliey Industries Ltd, Nongsning, East Jaintia Hills District, Meghalaya 793200.
7. M/s Hills Cement Ltd, Mynkre, East Jaintia Hills District, Meghalaya 793200.
8. M/s Goldstone Cement Ltd & Captive Power Plant, Old Musiang, East Jaintia Hills District, Meghalaya 79.3200.
9. M/s Dalmia Bharat Cement Ltd & Power Plant, Thangskai, East Jaintia Hills District, Meghalaya 793200.
10. M/s Shree Shakambari Ferro Alloys Pvt. Ltd., Riwiang, West Khasi Hills District, Meghalaya 793119

Sub: Explanation Call.

Sir/ Madam,

Please find enclosed herewith the minutes of the meeting of the Committee constituted to review the quantity of clinker and/or power produced by the Cement Manufacturing Plants and Thermal Power Plants and to verify the legal source of coal purchased chaired by the Chief Secretary to the Government of Meghalaya held on the 9th April, 2021 which is self explanatory. In reference to Para 2.1 of Agenda 2 of the above minutes, you are hereby directed to furnish an explanation for the gap in quantity of coal required to produce clinker/ power and quantity of coal purchased/ used by you for the corresponding period given in the minutes within 1 (one) week from the date of issue of this letter, failing of which action will be initiated for violation of Section 4(1A) of the Mines and Minerals (Development and Regulation) Act, 1957.

Enclo: As above. Sd/-
Director of Mineral Resources Meghalaya, Shillong

Memo No. DMR/MM/845/2020/377-A Dated Shillong, the 30.04.2021.

Copy forwarded for information:

1. The Secretary to the Govt. of Meghalaya, Mining & Geology Department.
2. The Divisional Mining Officer, Jowai.

Director of Mineral Resources Meghalaya, Shillong

sd/-
TRUE COPY

621

Reminder

GOVERNMENT OF MEGHALAYA
DIRECTORATE OF MINERAL RESOURCES SHILLONG

NO. DMR/MM/845/2020/384 Dated Shillong, the 30.04.2021

To,
M/s Hills Cement Ltd,
Mynkre, 793200, Jaintia Hills District, Meghalaya.

Sub: Show cause notice.

Sir/ Madam,

Resource (coal) audit of Cement industries and Thermal Power Plants in Meghalaya was conducted for the period 2014-15 to 2018-19 by Independent committee constituted by Hon'ble National Green Tribunal vide order dated 31.08.2018 in OA No. 110(THC)/2012. The Fifth Interim Report containing the findings of the committee was submitted by independent committee to the Hon'ble National Green Tribunal. The Hon'ble National Green Tribunal vide order dated 17.01.2020 in OA No. 110(THC)/2012 accepted the recommendation of the Independent Committee and held that Hills Cement Company Limited has utilized 1,17,407 MT of illegal coal during the period of 2014-15, 2015-16, 2016-17, 2017-18 and 2018-19. You have violated the provisions of sub-section (1) and sub-section (1A) Section 4 of the Mines and Minerals (Development & Regulation) Act, 1957.

Therefore, you are directed to provide explanation as to why the case should not be registered against you under the sub-section (1) of Section 21 of the Mines and Minerals (Development & Regulation) Act, 1957.

Your explanation shall reach to the office of the undersigned within one week from the date of receipt of this notice.

Yours faithfully
Sd/-
(David D. Sangma, MCS)
Director of Mineral Resources, Meghalaya, Shillong.

Memo No. DMR/MM/845/2020/ Dated Shillong, the 2021.

Copy to:
1. The Secretary to the Govt. of Meghalaya, Mining & Geology Department for kind information.
2. The Divisional Mining Officer, Jowai for information and necessary action.

Director of Mineral Resources Meghalaya, Shillong

sd/-
TRUE COPY

ANNEXURE R16/37 (Colly)

6/23/2021

Hills Cement Company Limited Mail - Ref: Memo No. DMR/MM/845/2020/370 dated 30.04.2021

CA HCCL <ca@hccl.in>

Ref: Memo No. DMR/MM/845/2020/370 dated 30.04.2021

CA MONITA KHEMKA <CA@hccl.in>

To: dmrdirector@gmail.com

Cc: SK Sureka <finance@hccl.in>, Nikhil Mittalji <nikhilmittal14@gmail.com>, HCCL MINES <mines@hccl.in>

5 May 2021 at 12:44

Dear Sir,

With reference to the aforesaid subject, we would like to intimate you that although we were unable to respond to the Show Cause Notice served on us vide Memo No. DMR/MM/845/2020/36 dated 08.02.2021 within the stipulated time owing to the prevailing outbreak of COVID-19 during the period, we did reply to the same vide our letter dated 12.04.2021 which was received at your office on 20.04.2021. Therefore, we request you to kindly drop the penalty proceedings initiated on us.

The notice imposing penalty received from your office and the acknowledged copies of the replies submitted by us are attached for your reference.

Regards,

For

HILLS CEMENT COMPANY LIMITED MONITA KHEMKA

+91 97069-91998, Corporate office:- Shivam Complex, Bharalumukh, A.T Road, Guwahati, Assam-781009

2 attachments

Penalty Notice.pdf (564K)

Reply to SCNs Dated 08.02.2021.pdf (560K)

sd/-

TRUE COPY

6/23/2021

Hills Cement Company Limited Mail - Ref: Memo No. MR/MM/845/2020/374 dated 30.04.2021

CA HCCL <ca@hccl.in>

Ref: Memo No. DMR/MM/845/2020/374 dated 30.04.2021

CA MONITA KHEMKA <CA@hccl.in>

To: dmrdirector@gmail.com

Cc: SK Sureka <finance@hccl.in>, HCCL MINES <mines@hccl.in>, Nikhil Mittalji <nikhilmittal14@gmail.com>

5 May 2021 at 12:24

Dear Sir,

With reference to the aforesaid subject, we would like to intimate you that due to the outbreak of the second wave of COVID-19, we are operating with only 25-40% of the manpower at our Corporate Office in Guwahati. Moreover, the concerned employee who looks after all these matters has tested positive for COVID-19, and is on leave for an uncertain period without getting any chance to handover her work to any other employee. The company too operating with its minimum capacity is unable to authorize any other person to proceed with the same. So, we request you to kindly grant us a two months extension to make arrangements for the aforesaid submissions till the things stabilize in our organization.

The notice to submit the mineral transport challans received from your office is attached for your reference.

Regards,

HILLS CEMENT COMPANY LIMITED MONITA KHEMKA

+91 97069-91998, Corporate office:- Shivam Complex, Bharalumukh, A.T Road, Guwahati, Assam-781009

MTC.pdf, (504K)

sd/-
TRUE COPY

6/23/2021
Hills Cement Company Limited Mail - Ref: Memo No. DMR/MM/845/2020/375 dated 30.04.2021

CA HCCL <ca@hccl.in>

Ref: Memo No. DMR/MM/845/2020/375 dated 30.04.2021

CA MONITA KHEMKA <CA@hccl.in>
To: dmrdirector@gmail.com
Cc: SK Sureka <finance@hccl.in>, Nikhil Mittalji <nikhilmittal14@gmail.com>, HCCL MINES <mines@hccl.in>

5 May 2021 at 12:28

Dear Sir,

With reference to the aforesaid subject, we would like to intimate you that due to the outbreak of the second wave of COVID-19, we are operating with only 25-40% of the manpower at our Corporate Office in Guwahati. Moreover, the concerned employee who looks after all these matters has tested positive for COVID-19, and is on leave for an uncertain period without getting any chance to handover her work to any other employee. The company too operating with its minimum capacity is unable to authorize any other person to proceed with the same. So, we request you to kindly grant us a two months extension to reply to the aforesaid Show Cause Notice till the things stabilize in our organization.

The aforesaid Show Cause Notice received from your office is attached for your reference.

Regards,
HILLS CEMENT COMPANY LIMITED MONITA KHEMKA
+91 97069-91998, Corporate office:- Shivam Complex, Bharalumukh, A.T Road, Guwahati, Assam-781009

SCN custom clearance.pdf
(505K)

sd/-
TRUE COPY

6/23/2021

Hills Cement Company Limited Mail - Ref: Memo No. DMR/MM/845/2020/384 dated 30.04.2021

CA HCCL <ca@hccl.in>

Ref: Memo No. DMR/MM/845/2020/384 dated 30.04.2021

CA MONITA KHEMKA <CA@hccl.in>

To: dmrdirector@gmail.com

Cc: SK Sureka <finance@hccl.in>, Nikhil Mittalji <nikhilmittal14@gmail.com>, HCCL MINES <mines@hccl.in>

5 May 2021 at 12:31

Dear Sir,

With reference to the aforesaid subject, we would like to intimate you that due to the outbreak of the second wave of COVID-19, we are operating with only 25-40% of the manpower at our Corporate Office in Guwahati. Moreover, the concerned employee who looks after all these matters has tested positive for COVID-19, and is on leave for an uncertain period without getting any chance to handover her work to any other employee. The company too operating with its minimum capacity is unable to authorize any other person to proceed with the same. So, we request you to kindly grant us a two months extension to reply to the aforesaid Show Cause Notice till the things stabilize in our organization.

The aforesaid Show Cause Notice received from your office is attached for your reference.

Regards,

HILLS CEMENT COMPANY LIMITED MONITA KHEMKA

+91 97069-91998, Corporate office:- Shivam Complex, Bharalumukh, A.T Road, Guwahati, Assam-781009

SCN to register case.pdf (558K)

sd/-

TRUE COPY

6/23/2021

Hills Cement Company Limited Mail - Ref: Memo No. DMR/MM/845/2020/377 dated 30.04.2021

CA HCCL <ca@hccl.in>

Ref: Memo No. DMR/MM/845/2020/377 dated 30.04.2021

CA MONITA KHEMKA <CA@hccl.in>
To: dmrdirector@gmail.com
Cc: SK Sureka <finance@hccl.in>, HCCL MINES <mines@hccl.in>, Nikhil Mittalji <nikhilmittal14@gmail.com>

5 May 2021 at 12:34

Dear Sir,

With reference to the aforesaid subject, we would like to intimate you that due to the outbreak of the second wave of COVID-19, we are operating with only 25-40% of the manpower at our Corporate Office in Guwahati. Moreover, the concerned employee who looks after all these matters has tested positive for COVID-19, and is on leave for an uncertain period without getting any chance to handover her work to any other employee. The company too operating with its minimum capacity is unable to authorize any other person to proceed with the same. So, we request you to kindly grant us a two months extension to reply to the aforesaid explanation call till the things stabilize in our organization.

The aforesaid notice seeking explanation call received from your office is attached for reference.

Regards,
HILLS CEMENT COMPANY LIMITED MONITA KHEMKA
+91 97069-91998, Corporate office:- Shivam Complex, Bharalumukh, A.T Road, Guwahati, Assam-781009
Explanation call.pdf (644K)

sd/-
TRUE COPY

ANNEXURE R16/38

Reminder-I

GOVERNMENT OF MEGHALAYA
DIRECTORATE OF MINERAL RESOURCES, SHILLONG

NO. DMR/MM/845/2020/387 Dated Shillong, the 21.06.2021

To,
M/s Hills Cement Ltd, Mynkre,
East Jaintia Hills District, Meghalaya 793200.

Sub: Show Cause Notice

Sir/ Madam,

Please find enclosed herewith the Minutes of the meeting of the committee constituted to review the quantity of clinker and /or power produced by the Cement Manufacturing Plants and Thermal Power Plant and to verify legal source of coal purchased chaired by Chief Secretary to the Government of Meghalaya held on April 9th, 2021 which is self-explanatory. In reference to Para 3.5 of the aforesaid Minutes of the Meeting, you were directed to appeal against the Hon'ble NGT order dated 17.01.2020 within 15 days failing which, it will be deemed that your Company have accepted the Finding of the Hon'ble NGT Committee as per order. However, it appears that your Company has not challenged the NGT Order till date which the Directorate of Mineral Resources and Committee chaired by Chief Secretary to the Government of Meghalaya will accept the fact that your company has accepted the finding of the Committee. In this regards, you are hereby directed to provide a written explanation as to why action under the provision of the MMDR Act 1957 should not be initiated against you and penalty (Royalty, MEPRF, CESS, GST, etc.) for quantity shown as gap will be imposed against you.

Enclo: As above.

Sd/-
Director of Mineral Resources, Meghalaya, Shillong

Memo No. DMR/MM/845/2020/ Dated Shillong, the 2021

Copy forwarded for information:

1. The Secretary to the Govt. of Meghalaya, Mining & Geology Department.
2. The Divisional Mining Officer, Jowai:

Director of Mineral Resources Meghalaya, Shillong

sd/-
TRUE COPY

ANNEXURE R16/39 **628**

TAJ
HILLS CEMENT COMPANY LIMITED
Corporate Office: Shivam Complex, Bharalumukh,
A.T. Road, Guwahati, Assam, PIN-781009

Letter No.: HCCL/Mines/DMO/2021-22/29 Date: 22.06.2021

To,
The Divisional Mining Officer
West Jaintia Hills District Jowai, Meghalaya.

Subject: Submission of Statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company Limited for the Month of May-2021.

Dear Sir,

With the reference to your letter no. DMO-J/R/77/2020/1003 dated 16th February, 2021 from your good office regarding the subject cited above; we are hereby submitting the statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company Limited for the month of May, 2021 as per the new format.

This is for your information and record please.

Thanking you,

For, Hills Cement Company Limited

Sd/-
M. K Jain
Vice President (Mines)

Encl. Annexure-1. Statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company Limited for the month of May, 2021.

Copy to:
1. The Secretary to the Government of Meghalaya, Mining & Geology Department, Shillong - for kind information please.
2. The Director Directorate of Meghalaya, Risa Colony Shillong - for information and Record.

HILLS CEMENT COMPANY LIMITED

Details of clinker produced, coal used and coal purchased for the month of May 2021

Month	Clinker Produced (MT)	Coal Requirement (MT) A	Coal used by Cement Plant (MT) B	Difference (A-B)	Consignor					
					Name & Address	Tax Invoice No.	Tax Invoice Date	E-way Bill	Consignee Name & Address	Mineral transport challan of the origin state
						DMA/2021-22/193	01.05.2021	851156092047		
						DMA/2021-22/194	01.05.2021	821156092048		
						DMA/2021-22/195	01.05.2021	891156092049		
						DMA/2021-22/196	01.05.2021	851156092050		
						DMA/2021-22/197	01.05.2021	821156092051		
						DMA/2021-22/198	01.05.2021	891156092052		
						DMA/2021-22/199	01.05.2021	861156092053		
						DMA/2021-22/200	01.05.2021	831156092054		
						DMA/2021-22/201	01.05.2021	801156092055		
						DMA/2021-22/202	01.05.2021	871156092056		
						DMA/2021-22/203	01.05.2021	841156092057		
						DMA/2021-22/204	01.05.2021	811156092058		
						DMA/2021-22/205	01.05.2021	881156092059		
						DMA/2021-22/206	01.05.2021	841156092060		
						DMA/2021-22/207	01.05.2021	811156092061		
						DMA/2021-22/208	01.05.2021	881156092062		
						DMA/2021-22/209	01.05.2021	851156092063		
						DMA/2021-22/210	01.05.2021	821156092064		
						DMA/2021-22/211	01.05.2021	891156092065		
						DMA/2021-22/212	01.05.2021	861156092066		
						DMA/2021-22/213	01.05.2021	831156092067		

						DMA/2021-22/214	01.05.2021	801156092068		
						DMA/2021-22/215	01.05.2021	831156092070		
						DMA/2021-22/216	01.05.2021	871156092072		
						DMA/2021-22/217	01.05.2021	841156092073		
						DMA/2021-22/218	01.05.2021	811156092074		
						DMA/2021-22/219	01.05.2021	881156092075		
						DMA/2021-22/220	01.05.2021	851156092076		
						DMA/2021-22/221	01.05.2021	821156092077		
						DMA/2021-22/222	01.05.2021	891156092078		
						DMA/2021-22/223	01.05.2021	861156092079		
						DMA/2021-22/224	01.05.2021	821156092080		
						DMA/2021-22/225	01.05.2021	891156092081		
						DMA/2021-22/226	01.05.2021	861156092082		
						DMA/2021-22/227	03.05.2021	861156314027		
						DMA/2021-22/228	03.05.2021	831156314028		
						DMA/2021-22/229	03.05.2021	801156314029		
						DMA/2021-22/230	03.05.2021	861156314030		
						DMA/2021-22/231	03.05.2021	831156314031		
						DMA/2021-22/232	03.05.2021	801156314032		
						DMA/2021-22/233	03.05.2021	871156314033		
						DMA/2021-22/234	03.05.2021	841156314034		
						DMA/2021-22/235	03.05.2021	811156314035		
						DMA/2021-22/236	03.05.2021	881156314036		
						DMA/2021-22/237	03.05.2021	851156314037		
						DMA/2021-22/238	03.05.2021	821156314038		
						DMA/2021-22/239	03.05.2021	891156314039		
						DMA/2021-22/240	03.05.2021	851156314040		
						DMA/2021-22/241	03.05.2021	821156314041		
						DMA/2021-22/242	03.05.2021	891156314042		
						DMA/2021-22/243	03.05.2021	831156314044		
						DMA/2021-22/244	03.05.2021	801156314045		
						DMA/2021-22/245	03.05.2021	871156314046		

						DMA/2021-22/246	03.05.2021	841156314047		
						DMA/2021-22/247	03.05.2021	881156314049		
						DMA/2021-22/248	03.05.2021	841156314050		
						DMA/2021-22/249	03.05.2021	811156314051		
						DMA/2021-22/250	03.05.2021	851156314053		
						DMA/2021-22/251	03.05.2021	821156314054		
						DMA/2021-22/252	03.05.2021	891156314055		
						DMA/2021-22/253	03.05.2021	861156314056		
						DMA/2021-22/254	03.05.2021	801156314058		
						DMA/2021-22/255	03.05.2021	871156314059		
						DMA/2021-22/256	03.05.2021	831156314060		
						DMA/2021-22/257	03.05.2021	801156314061		
						DMA/2021-22/258	03.05.2021	871156314062		
						DMA/2021-22/259	03.05.2021	841156314063		
						DMA/2021-22/336	15.05.2021	811158069191		
						DMA/2021-22/337	15.05.2021	881158069192		
						DMA/2021-22/338	15.05.2021	851158069193		
						DMA/2021-22/339	15.05.2021	821158069194		
						DMA/2021-22/340	15.05.2021	891158069195		
						DMA/2021-22/341	15.05.2021	831158069197		
						DMA/2021-22/342	15.05.2021	801158069198		
						DMA/2021-22/343	15.05.2021	801158069200		
						DMA/2021-22/344	15.05.2021	841158069202		
						DMA/2021-22/345	15.05.2021	811158069203		
						DMA/2021-22/346	15.05.2021	881158069204		
						DMA/2021-22/347	18.05.2021	891158376110		
						DMA/2021-22/348	18.05.2021	861158376111		
						DMA/2021-22/349	18.05.2021	831158376112		
						DMA/2021-22/350	18.05.2021	801158376113		
						DMA/2021-22/351	18.05.2021	871158376114		
						DMA/2021-22/352	18.05.2021	841158376115		
						DMA/2021-22/353	18.05.2021	811158376116		

						DMA/2021-22/354	18.05.2021	881158376117		
						DMA/2021-22/355	18.05.2021	851158376118		
						DMA/2021-22/356	18.05.2021	821158376119		
						DMA/2021-22/357	18.05.2021	881158376120		
						DMA/2021-22/358	18.05.2021	851158376121		
						DMA/2021-22/359	18.05.2021	821158376122		
						DMA/2021-22/360	18.05.2021	891158376123		
						DMA/2021-22/361	18.05.2021	861158376124		
						DMA/2021-22/362	18.05.2021	831158376125		
						DMA/2021-22/363	18.05.2021	801158376126		
						DMA/2021-22/364	18.05.2021	871158376127		
						DMA/2021-22/365	18.05.2021	841158376128		
						DMA/2021-22/366	18.05.2021	811158376129		
						DMA/2021-22/367	18.05.2021	871158376130		
						DMA/2021-22/368	18.05.2021	841158376131		
						DMA/2021-22/369	18.05.2021	811158376132		
						DMA/2021-22/370	18.05.2021	881158376133		
						DMA/2021-22/371	18.05.2021	851158376134		
						DMA/2021-22/372	18.05.2021	821158376135		
						DMA/2021-22/373	18.05.2021	891158376136		
						DMA/2021-22/374	18.05.2021	861158376137		
						DMA/2021-22/375	18.05.2021	801158376139		
						DMA/2021-22/376	18.05.2021	861158376140		
						DMA/2021-22/377	20.05.2021	891158662824		
						DMA/2021-22/378	20.05.2021	861158662825		
						DMA/2021-22/379	20.05.2021	831158662826		
						DMA/2021-22/380	20.05.2021	801158662827		
						DMA/2021-22/381	20.05.2021	871158662828		
						DMA/2021-22/382	20.05.2021	841158662829		
						DMA/2021-22/383	20.05.2021	801158662830		
						DMA/2021-22/384	20.05.2021	871158662831		
						DMA/2021-22/385	20.05.2021	841158662832		

						DMA/2021-22/386	20.05.2021	811158662833		
						DMA/2021-22/387	20.05.2021	881158662834		
						DMA/2021-22/388	20.05.2021	851158662835		
						DMA/2021-22/389	20.05.2021	821158662836		
						DMA/2021-22/390	20.05.2021	891158662837		
						DMA/2021-22/391	20.05.2021	861158662838		
						DMA/2021-22/392	20.05.2021	831158662839		
						DMA/2021-22/393	20.05.2021	891158662840		
						DMA/2021-22/394	20.05.2021	861158662841		
						DMA/2021-22/395	20.05.2021	831158662842		
						DMA/2021-22/396	20.05.2021	801158662843		
						DMA/2021-22/397	24.05.2021	851159082173		
						DMA/2021-22/398	24.05.2021	801159082743		
						DMA/2021-22/399	24.05.2021	821159083218		
						DMA/2021-22/400	24.05.2021	801159083634		
						DMA/2021-22/401	24.05.2021	891159084155		
						DMA/2021-22/402	24.05.2021	851159084520		
						DMA/2021-22/403	24.05.2021	801159084880		
						DMA/2021-22/404	24.05.2021	821159085298		
						DMA/2021-22/405	26.05.2021	861159355838		
						DMA/2021-22/406	26.05.2021	891159355840		
						DMA/2021-22/407	26.05.2021	831159355842		
						DMA/2021-22/408	26.05.2021	801159355843		
						DMA/2021-22/409	26.05.2021	871159355844		
						DMA/2021-22/410	26.05.2021	841159355845		
						DMA/2021-22/411	26.05.2021	811159355846		

TAJ
HILLS CEMENT COMPANY LIMITED
Corporate Office: Shivam Complex, Bharalumukh,
A.T. Road, Guwahati, Assam, PIN-781009

Letter No.: HCCL/Mines/DMO/2021-22/28 Date: 22.06.2021

To,

The Divisional Mining Officer

West Jaintia Hills District Jowai, Meghalaya.

Subject: Submission of Statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company Limited for the Month of April-2021.

Dear Sir,

With the reference to your letter no. DMO-J/R/77/2020/1003 dated 16th February, 2021 from your good office regarding the subject cited above, we are hereby submitting the statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company Limited for the month of April, 2021 as per the new format.

This is for your information and record please. Thanking you,

For, Hills Cement Company Limited

Sk/-

M.K Jain

Vice President (Mines)

Encl. Annexure-1. Statement of Clinker Produced-and Coal used, Report by M/S Hills Cement Company Limited for the month of April, 2021.

Copy to: 1. The Secretary to the Government of Meghalaya, Mining & Geology Department, Shillong- for kind information please.

2. the Director Directorate of Meghalaya, Risa Colony Shillong-for information and Record.

HILLS CEMENT COMPANY LIMITED

Details of clinker produced, coal used and coal purchased for the month of April 2021

Month	Clinker Produced (MT)	Coal Requirement (MT) A	Coal used by Cement Plant (MT) B	Difference (A-B)	Consignor				Consignee Name & Address	Mineral transport challan of the origin state
					Name & Address	Tax Invoice No.	Tax Invoice Date	E-way Bill		
April 2021	39210 MT		3921 MT		DMA Energy LLP Gali No. 5, NH-37, Beltola, Guwahati	DMA/2021-22/159	28.04.2021	881155521640	Hills Cement Company Limited Village – Mynkree 116 KM Stone, NH-44, Sub Div. Khliehriat, Distt. Jaintia Hills, Meghalaya 793200	Imported Coal
						DMA/2021-22/160	28.04.2021	851155547577		
						DMA/2021-22/161	28.04.2021	891155527579		
						DMA/2021-22/162	28.04.2021	831155520991		
						DMA/2021-22/163	28.04.2021	801155520992		
						DMA/2021-22/164	28.04.2021	871155520993		
						DMA/2021-22/165	28.04.2021	841155520994		
						DMA/2021-22/166	28.04.2021	881155520996		
						DMA/2021-22/167	28.04.2021	851155520997		
						DMA/2021-22/168	28.04.2021	821155520998		
						DMA/2021-22/169	28.04.2021	891155520999		
						DMA/2021-22/170	28.04.2021	811155521000		
						DMA/2021-22/171	28.04.2021	881155521001		
						DMA/2021-22/172	28.04.2021	851155521002		
						DMA/2021-22/173	28.04.2021	821155521003		
						DMA/2021-22/174	28.04.2021	891155521004		
						DMA/2021-22/175	28.04.2021	861155521005		
						DMA/2021-22/176	28.04.2021	801155521007		
						DMA/2021-22/177	28.04.2021	871155521008		
						DMA/2021-22/178	28.04.2021	841155521009		

						DMA/2021-22/179	28.04.2021	871155521011		
						DMA/2021-22/180	28.04.2021	841155521012		
						DMA/2021-22/181	28.04.2021	811155521013		
						DMA/2021-22/182	28.04.2021	881155521014		
						DMA/2021-22/183	28.04.2021	851155521015		
						DMA/2021-22/184	28.04.2021	821155521016		
						DMA/2021-22/185	28.04.2021	891155521017		
						DMA/2021-22/186	28.04.2021	861155521018		
						DMA/2021-22/187	28.04.2021	831155521019		
						DMA/2021-22/188	28.04.2021	891155521020		
						DMA/2021-22/189	28.04.2021	861155521021		
						DMA/2021-22/190	28.04.2021	831155521022		
						DMA/2021-22/191	28.04.2021	801155521023		
						DMA/2021-22/192	28.04.2021	811155521026		

sd/-
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ANNEXURE R16/40 **637**

GOVERNMENT OF MEGHALAYA
DIRECTORATE OF MINERAL RESOURCES, SHILLONG
NO.DMR/MM/845/2020/393 Dated Shillong, the 20.07.2021.

To,
M/s Hills Cement Company Ltd
Mynkre, East Jaintia Hills District, Meghalaya 793200.

Sub: Demand Notice.

Sir,

Whereas you have failed to response to our Show cause Notice No. DMR/MM/845/2020/387 dated 21.06.2021, whereby you were directed to furnished an written explanation as to why action under the provision of the MMDR Act 1957, should not be initiated against you for failing to make the payment against the finding of the Hon'ble NGT Committee in its order dated 17.01.2020.

Whereas you have failed to appeal against the Hon'ble NGT order dated 17.01.2020 which indicate that you have accepted the finding of the Hon'ble NGT order. In this connection, you are hereby directed to make a payment on the penalty imposed by Hon'ble NGT, vide NGT order dated 17.01.2020 on the quantity of illegally used coal.

The details of the dues required to be paid is as follows.

Quantity of illegally coal used in MT	Amount (Rs. in Crores)			
1,17,407	Royalty	MEPRF	GST/VAT	Total
	7.925	5.694	4.696	18.315

Director Mineral Resources, Meghalaya, Shillong.

Memo No. DMR/MM/845/2020/393-A Dated Shillong, the 20.07.2021.
Copy forwarded for information:
The Secretary to the Govt. of Meghalaya, Mining & Geology Department
Director of Mineral Resources Meghalaya, Shillong

sd/-
TRUE COPY

ANNEXURE R16/41 (Colly) **638**

TAJ

Website: www.tajcement.com

CIN: U26942ML2003PLC007295

HILLS CEMENT COMPANY LIMITED

Corporate Office: Shivam Complex, Bharatumukh,

A.T. Road, Guwahati, Assam, PIN-781009

Letter No.: HCCL/Mines/DMO/2021-22/35

Date: 07/07/2021

To,

The Divisional Mining Officer

West Jaintia Hills District

Jowai, Meghalaya.

Subject: Submission of Statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company Limited for the Month of JUNE-2021.

Dear Sir,

With the reference to your letter no. DMO-J/R/77/2020/1003 dated 16th February, 2021 from your good office regarding the subject cited above; we are hereby submitting the statement of Clinker Produced and Cool used, Report by M/S Hills Cement Company Limited for the month of JUNE, 2021 as per the new format.

This is for your information and record please.

Thanking you,

For, Hills Cement Company Limited

M.K Jain

Vice President (Mines)

Encl. Annexure-1. Statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company limited for the month of JUNE, 2021.

Copy to: 1. The Secretary to the Government of Meghalaya, Mining & Geology Department, Shillong - for kind information please.

2. the Director Directorate of Meghalaya, Risa Colony Shillong - for information and Record.

HILLS CEMENT COMPANY LIMITED

Details of clinker produced, coal used and coal purchased for the month of June 2021

Month	Clinker Produced (MT)	Coal Requirement (MT) A	Coal used by cement plant (MT) B	Difference (A-B)	Consignor					
					Name & Address	Tax Invoice No.	Tax Invoice Date	E-way bill	Consignee Name & Address	Mineral transport challan of the Origin State
June-2021	28852 MT		2885.20 MT		N.A.	N.A.	N.A.	N.A.	N.A.	N.A.

Note: No purchase of coal in the month of JUNE, 2021.

sd/-
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TAJ

(illegible)

HILLS CEMENT COMPANY LIMITED

Corporate Office: Shivam Complex, Bharatumukh,

A.T. Road, Guwahati, Assam, PIN-781009

Letter No.: HCCL/Mines/DMO/2021-22/38

Date: 09/08/2021

To,

The Divisional Mining Officer

West Jaintia Hills District

Jowai, Meghalaya.

Subject: Submission of Statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company Limited for the Month of JULY, 2021.

Dear Sir,

With the reference to your letter no. DMO-J/R/77/2020/1003 dated 16th February, 2021 from your good office regarding the subject cited above; we are hereby submitting the statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company Limited for the month of JULY, 2021 as per the new format.

This is for your information and record please.

Thanking you,

For, Hills Cement Company Limited

M.K Jain

Vice President (Mines)

Encl. Annexure-1. Statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company limited for the month of JUNE, 2021.

Copy to: 1. The Secretary to the Government of Meghalaya, Mining & Geology Department, Shillong - for kind information please.

2. the Director Directorate of Meghalaya, Risa Colony Shillong - for information and Record.

HILLS CEMENT COMPANY LIMITED

Details of clinker produced, coal used and coal purchased for the month of July 2021

Month	Clinker Produced (MT)	Coal Requirement (MT) A	Coal used by cement plant (MT) B	Difference (A-B)	Consignor					
					Name & Address	Tax Invoice No.	Tax Invoice Date	E-way bill	Consignee Name & Address	Mineral transport challan of the Origin state
Jul-2021	22315 MT		22315.5 MT		M.D. Hasija Pvt. Ltd. Gali No. 5, N.H. 37, Beltola, Guwahati, Assam	MDHPL/21-22/18	05/07/2021	831165780447	Hills Cement Company Ltd. Village – Mynkree, 116 KM Stone, NH-44, Sub Div.	Imported coal
						MDHPL/21-22/19	05/07/2021	801165780448		
						MDHPL/21-22/20	05/07/2021	871165780449		
						MDHPL/21-22/21	05/07/2021	831165780450		
						MDHPL/21-22/22	05/07/2021	801165780451		

						MDHPL/21-22/23	05/07/2021	871165780452	Khliehriat, Dist: Jaintia Hilla Meghalaya – 793200	
						MDHPL/21-22/24	05/07/2021	841165780453		
						MDHPL/21-22/25	05/07/2021	811165780454		
						MDHPL/21-22/26	05/07/2021	851165780456		
						MDHPL/21-22/27	05/07/2021	821165780457		
						MDHPL/21-22/28	05/07/2021	861165780459		
						MDHPL/21-22/29	05/07/2021	891165780461		
						MDHPL/21-22/30	05/07/2021	861165780462		
						MDHPL/21-22/31	05/07/2021	831165780463		

						MDHPL/21-22/32	05/07/2021	801165780464		
						MDHPL/21-22/33	05/07/2021	841165780466		
						MDHPL/21-22/34	05/07/2021	811165780467		
						MDHPL/21-22/35	05/07/2021	881165780468		
						MDHPL/21-22/36	05/07/2021	851165780469		
						MDHPL/21-22/37	05/07/2021	811165780470		
						MDHPL/21-22/38	08/07/2021	811166330922		
						MDHPL/21-22/39	08/07/2021	851166331985		
						MDHPL/21-22/40	08/07/2021	891166333008		

						MDHPL/21-22/41	08/07/2021	841166333904		
						MDHPL/21-22/42	08/07/2021	861166334507		
						MDHPL/21-22/43	08/07/2021	891166335202		
						MDHPL/21-22/44	08/07/2021	801166336055		
						MDHPL/21-22/45	08/07/2021	861166335769		

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TAJ

Website: www.tajcement.com

CIN: U26942ML2003PLC007295

HILLS CEMENT COMPANY LIMITED

Corporate Office: Shivam Complex, Bharatumukh,

A.T. Road, Guwahati, Assam, PIN-781009

Letter No.: HCCL/Mines/DMO/2021-22/50

Date: 09/09/2021

To,

The Divisional Mining Officer

West Jaintia Hills District

Jowai, Meghalaya.

Subject: Submission of Statement of Clinker Produced and Coal used, Report by M/s Hills Cement Company Limited for the Month of August, 2021.

Dear Sir,

With the reference to your letter no. DMO-J/R/77/2020/1003 dated 16th February, 2021 from your good office regarding the subject cited above; we are hereby submitting the statement of Clinker Produced and Coal used, Report by M/s Hills Cement Company Limited for the month of August, 2021 as per the new format.

This is for your information and record please.

Thanking you,
For, Hills Cement Company Limited

M.K Jain
Vice President (Mines)

Encl. Annexure-1. Statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company limited for the month of August, 2021.

Copy to: 1. The Secretary to the Government of Meghalaya, Mining & Geology Department, Shillong - for kind information please.
2. the Director Directorate of Meghalaya, Risa Colony Shillong - for information and Record.

HILLS CEMENT COMPANY LIMITED

Details of clinker produced, coal used and coal purchased for the month of August 2021

Month	Clinker Produced (MT)	Coal Requirement (MT) A	Coal used by cement plant (MT) B	Difference (A-B)	Consignor					
					Name & Address	Tax Invoice No.	Tax Invoice Date	E-way bill	Consignee Name & Address	Mineral transport challan of the Origin state
Aug-2021	42764 MT								Hills Cement Company Ltd. Village – Mynkree, 116 KM Stone, NH-44,	

									Sub Div: Khliehriat, Distt: Jaintia Hills, Meghalaya – 793200	

Note: We have used 7439.44 MT slate as fuel to produce clinker during the month of August 2021

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TAJ

Website: www.tajcement.com

CIN: U26942ML2003PLC007295

HILLS CEMENT COMPANY LIMITED

Corporate Office: Shivam Complex, Bharatumukh,

A.T. Road, Guwahati, Assam, PIN-781009

Letter No.: HCCL/Mines/DMO/2021-22/59

Date: 07/10/2021

To,

The Divisional Mining Officer

West Jaintia Hills District

Jowai, Meghalaya.

Subject: Submission of Statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company Limited for the Month of September, 2021.

Dear Sir,

With the reference to your letter no. DMO-J/R/77/2020/1003 dated 16th February, 2021 from your good office regarding the subject cited above; we are hereby submitting the statement of Clinker Produced and Coal used, Report by M/S Hills Cement Company Limited for the month of September, 2021 as per the new format.

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For, Hills Cement Company Limited

M.K Jain
Vice President (Mines)

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Copy to: 1. The Secretary to the Government of Meghalaya, Mining & Geology Department, Shillong - for kind information please.
2. the Director Directorate of Meghalaya, Risa Colony Shillong - for information and Record.

HILLS CEMENT COMPANY LIMITED

Details of clinker produced, coal used and coal purchased for the month of September 2021

Month	Clinker Produced (MT)	Coal Requirement (MT) A	Coal used by cement plant (MT) B	Difference (A-B)	Consignor					
					Name & Address	Tax Invoice No.	Tax Invoice Date	E-way bill	Consignee Name & Address	Mineral transport challan of the Origin state
Sep-2021	39215 MT								Hills Cement Company Ltd. Village – Mynkree, 116 KM Stone, NH-44,	

									Sub Div: Khliehriat, Distt: Jaintia Hills, Meghalaya – 793200	

Note: We have used 6835.33 MT slate as fuel to produce clinker during the month of September 2021

sd/-
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HILL CEMENT COMPANY LIMITED

SYSTEM COMPATIBILITY STUDY FOR USING MUSLATE AS AN ALTERNATIVE FUEL



August 2022

Holtec Consulting Private Limited

ACKNOWLEDGEMENT

WE EXPRESS OUR SINCERE GRATITUDE TO THE MANAGEMENT AND STAFF OF HILL CEMENT COMPANY LIMITED, FOR THE ASSISTANCE AND CO-OPERATION EXTENDED DURING OUR VISIT, BUT FOR WHICH THIS REPORT COULD NOT HAVE BEEN SUCCESSFULLY PREPARED.

TABLE OF CONTENTS

CHAPTER NO	DESCRIPTION	PAGES
1	PREAMBLE	1.1 - 1.2
2	SYSTEM COMPATIBILTY STUDY FOR USING MUSLATE AS AN ALTERNATIVE FUEL	2.1- 2.18

LIST OF DRAWINGS

CHAPTER NO.	DRAWING NO.	DESCRIPTION
2	A1-434-O-01-Rev 15	Plant Flow sheet
	A3-434-O-02-Rev 5	Flow sheet for Coal Mill, Fuel (Coal & Muslate) Dosing System
	A3-434-O-02-Rev 3	Flow sheet for Kiln/Preheater/Cooler

LIST OF ABBREVIATIONS

ABBREVIATION	DESCRIPTION
dia,Φ	Diameter
m^2	Square Meter
µ, mic	Micron
deg. C	Degree Celsius
a	Annum
%	Percent
t	Tonnes
AM	Alumina Modulus
AP	Action Plan
Atm	Atmosphere
Avg.	Average
BC	Belt Conveyor
C	Carbon
C_2S	Di Calcium Silicate
C_3S	Tri Calcium Silicate
CCR	Central Control Room
CF	Conversion Factor
Cl	Chlorine
C & I	Control & Instrumentation
CO	Carbon Mono Oxide
cm	Centi Meter
Contd.	Continued
GCV	Gross Calorific Value

ABBREVIATION	DESCRIPTION
DC	Direct Current
DCS	Distributed Control System
dpa	Days per Annum
DPC	Deep Pan Conveyor
Elec	Electrical
ESP, EP	Electro Static Precipitator
G, gm	Gram
Gcal	Giga Calories
H	Hydrogen
h, hr	Hour
hpd	Hour Per Day
HCCL	**Hill Cement Company Limited**
HOLTEC	**Holtec Consulting Private Limited, Gurgaon - India**
HT	High Tension
HV	High Voltage
hpa	Hours per annum
hpd	Hours per day
ID	Induced Draught
HG	High Grade
IR	Insoluble Residue
kcal	Kilo Calorie
KF	Kiln Feed
Kg	Kilo Gram
km	Kilo Meter

ABBREVIATION	DESCRIPTION
kV	Kilo Volt
kVA	Kilo Volt Ampere
kW	Kilo Watt
kWh	Kilo Watt Hour
LOI	Loss On Ignition
LP	Low Pressure
LS	Limestone
LT	Low Tension
LV	Low Voltage
m	Meter
Max.	Maximum
Mkcal	Mega Kilo Calorie
Mech	Mechanical
mg	Milli Gram
M.G.H	Mass, Gas and Heat
min	Minute
Mio. mio.	Million
mm	Milli Meter
mmWG	Millimeter Water Gauge
mps	Meter Per Second
MV	Medium Voltage
MW	Mega Watt
Nm^3	Normal cubic meter
NA	Not Applicable

ABBREVIATION	DESCRIPTION
NCV	Net Calorific Value
Nm^3	Normal Meter Cube
No., no.	Number
O_2	Oxygen
PA	Primary Air
p a	Per Annum
PC	Precalciner
pf	Power Factor
PH	Preheater
PSD	Particle Size Distribution
Q	Quality
RM	Raw Mill
Rpm/ RPM	Revolution Per Minute
S, sec	Second
S	Sulphur
Sn	Serial Number
SA	Secondary Air
SD	Standard Deviation
SLM	Straight Line Method
SM	Silica modulus
SO_3	Sulphur Tri Oxide
Sp.	Specific
Std.	Standard
t	Tonnes

ABBREVIATION	DESCRIPTION
TAD	Tertiary Air Duct
Tech.	Technical
TA	Tertiary air
Temp.	Temperature
tpa	Tonnes Per Annum
tpd	Tonnes Per Day
tph	Tonnes Per Hour
V	Volt
VFD	Variable Frequency Drive
VVFD	Variable Voltage variable Frequency Drive
W	Watt
^{o}C	Degree Centigrade
SiO_2	Silicon Di-Oxide
Al_2O_3	Aluminium Oxide
Fe_2O_3	Iron Oxide / Ferric Oxide
CaO	Calcium Oxide
MgO	Magnesium Oxide
SO_3	Sulphur Trioxide
K_2O	Potassium Oxide
Na_2O	Sodium Oxide

CHAPTER 1: PREAMBLE

1.1 INTRODUCTION

Hill Cement Company Limited (HCCL) is having an integrated cement plant with rated capacity of 1,400 tpd clinker, at Mynkree in East Jaintia Hill District of Meghalaya State. The production line was commissioned in December 2009.The main plant and machinery is supplied by M/s Promac.

HCCL has been currently using coal & muslate. The objective of the study is to provide an independent assessment of compatibility of the existing facilities at **HCCL** plant, to substitute coal with maximum usage of Muslate as alternative fuel.

The compatibility includes assessment of existing raw materials at **HCCL** cement plant for their suitability to use Muslate as Alternate fuels in their existing fuel mix and verification of technological suitability of existing facilities, by evaluating the need of any modification/ replacement in existing systems to the usage of muslate for cement plant.

1.2 HOLTEC'S BACKGROUND

This Report has been prepared by:

HOLTEC Consulting Private Limited
HOLTEC Centre,
A Block, Sushant Lok - I
Gurgaon – 122 001, Haryana, INDIA

Incorporated in 1967, **Holtec Consulting Private Limited (HOLTEC)** is an ISO-certified advisory, primarily positioned to service the entire gamut of multi-functional, consulting needs of the global cement industry.

HOLTEC's ensemble of 900^{+} clients, in over 90^{+} countries, includes cement producers, equipment & service providers, EPC & construction firms, investing & funding bodies and all other relevant stakeholders. Since its inception, **HOLTEC** has delivered significant value to its clientele through 4,500+ consulting assignments.

1.3 REPORT

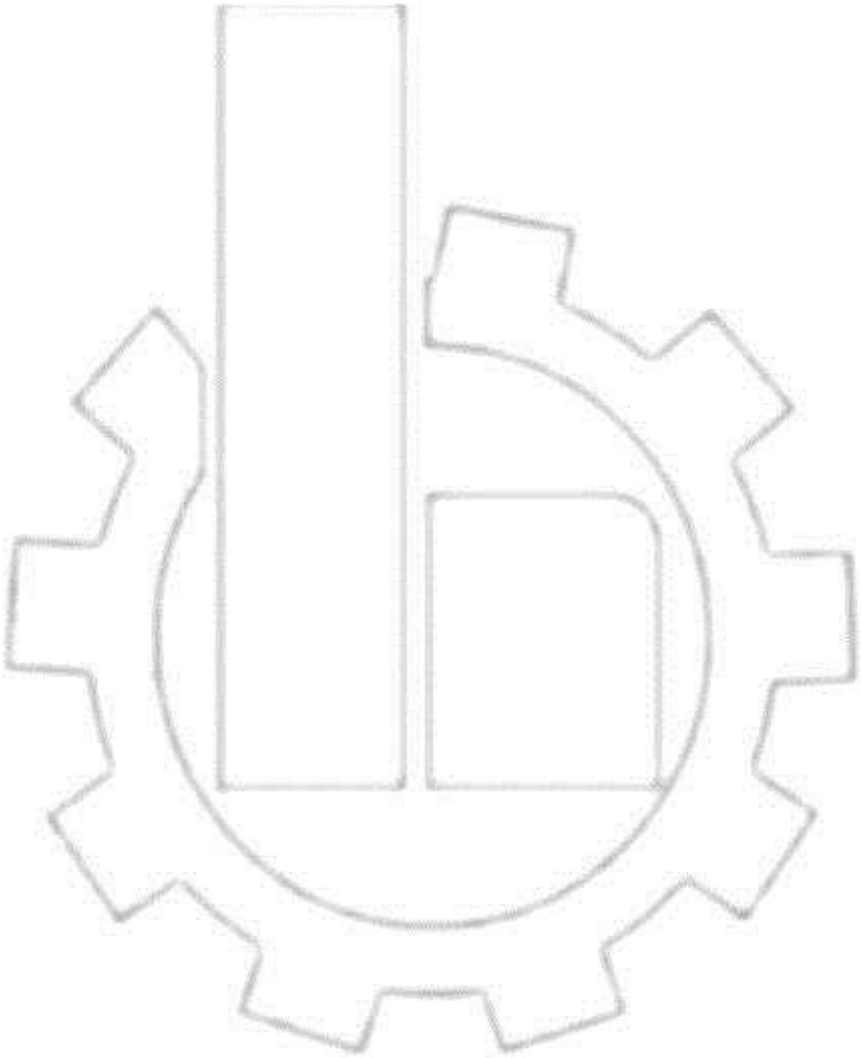
HOLTEC's specialist team undertook a field mission to the plant site in Mynkree, Meghalaya between 22nd May and 25th May 2022.

The activities carried out during the visit included:

- Interaction with the **HCCL** plant team.
- Visit to the fuel unloading, storage & handling sections.
- Visual inspection of fuel grinding, firing & pyro-processing section of the plants.
- Monitoring from CCR, current plant operation using Muslate as Alternate fuels.

➢ Data collection

This report has been formulated based upon the data/ information provided by **HCCL**, interaction with plant operation & maintenance team during the site visit, first hand data verification & assessment and secondary research. This study draws extensively from **HOLTEC**'s database on Raw Mix designs, plant designs, operating parameters etc.



CHAPTER 2: SYSTEM COMPATIBILITY STUDY FOR USING MUSLATE AS AN ALTERNATIVE FUEL

2.1 INTRODUCTION

This chapter covers the system compatibility assessment of **Hills Cement Company Limited**, namely **HCCL** located at Mynkree, Khliehrat, Jaintia Hills, Meghalaya for usage of Muslate as Alternate fuel. Muslate is an overburden of coal mines, locally available to the cement plants in Meghalaya, for use as an alternative fuel. It has low Net Calorific Value of ~ 3,020 – 3,300 kcal/ kg and high Ash percentage (~45%), as compared to traditional fuel (Coal). However, it is having almost similar physiochemical properties as that of coal.

The compatibility is assessed based on the following:

- Establishing the suitability of existing raw materials, coal & musalte to manufacture the desired quality of clinker/ cement with usage of alternative fuels. **HOLTEC**'s proprietary Raw Mix Design Software, is used to cross-verify the current operating raw mix and establishing the most optimum raw mix.

  The raw mix suitability analysis is carried at **HOLTEC** facility, based on the quality test results of input materials, provided by **HCCL** Laboratory at site.

- Establishing the compatibility of existing systems with Alternate fuels usage and identify the requirement of any modification/ addition in the system to make it suitable.

HCCL is currently consuming Coal & Muslate.

A field mission was carried out by a two member specialist team from **HOLTEC** to go through the plant operation and for walk through visual inspection of available facility at site.

The following sections cover methodology adopted for the study and area wise assessment of plant operations.

2.2 METHODOLOGY

Following methodology was adopted for formulation of the report.

- Interaction with the team to apprehend plant operation using muslate as alternative fuel.
- Review of operating raw mix with muslate.
- Review of plant operations with respect to technological need.

2.3 RAW MATERIAL SUITABILITY

To assess the raw material suitability the operating raw mix is cross-verified with **HOLTEC**'s proprietary Raw Mix Design Software. Analysis were carried out for both the fuel mix with the following trials.

Trail 1: 75% Coal with 25% Muslate

Trail 2: 50% Coal with 50% Muslate

Raw Materials & Fuel

Raw Materials

HCCL is using 3 components as raw material to make the raw mix for clinker production. The chemical compositions of used materials viz. Limestone, High & Low Silica Clay were collected during the site visit and the same is tabulated below:

Component Name	LOI	SiO_2	Al_2O_3	Fe_2O_3	CaO	MgO	K_2O	Na_2O	SO3
Limestone	40.88	4.51	1.69	1.34	46.72	2.93	0.12	0.08	0.12
High Silica Clay	3.00	78.00	8.50	7.00	1.16	0.93	0.89	0.21	0.35
Low Silica Clay	7.09	65.38	9.01	14.00	1.39	1.09	0.93	0.53	0.40

Fuel

HCCL is using Coal & muslate as main fuel. Their analysis is as indicated below:

Ultimate Analysis

Fuel	Hydrogen (%)	Carbon (%)	Nitrogen (%)	Sulphur (%)	Oxygen (%)	Ash Content (%)
Coal	-	-	-	2.95	-	8.65
Muslate	-	-	-	3.58	-	44.56

Chemical Analysis of Fuel Ash

Component Name	SiO_2	Al_2O_3	Fe_2O_3	CaO	MgO	K_2O	Na_2O	SO_3	Cl
Coal	48.20	28.56	18.63	2.25	0.98	0.27	1.40	0.8	0.01
Muslate	52.62	21.52	16.40	4.42	1.01	0.36	1.70	2.1	0.01

Proximate Analysis

Fuel	Inherent Moisture (%)	Total Moisture (%)	Volatile Matter (%)	NCV (kcal/ kg)
Coal	0.15	6.00	42.62	6,510
Muslate	0.20	-	20.02	3,020 – 3,300

Raw Mix

HCCL modified the Raw Mix proportions while using Muslate to compensate the additional silica input from high % ash of Muslate. Higher proportion of Limestone is being used by reducing the Clay percentage.

The raw mix proportion being operated by the plant is given below:

Raw Mix Proportions				
Sn	**Components**	**Existing Mix**	**Trail-1: 75 % Coal + 25 % Muslate**	**Trail-2: 50 % Coal + 50 % Muslate**
1	Limestone	89.0	90.5	92.0
2	High Silica Clay	6.5	7.5	8.0
3	Low Silica Clay	4.5	2.0	0.0

The clinker quality assessment has been performed based on the above mix.

Clinker conversion factor

Based on the operating raw mix design, the average raw material to clinker conversion as well as kiln feed to clinker factors are furnished below:

Detail	HCCL
Raw Meal to Clinker factor*	1.45
Kiln Feed to Clinker factor *	1.55

As reported by **HCCL*

Clinker Analysis

Based on the above quality analysis the resultant clinker quality is cross-verified using **HOLTEC**'s Raw Mix Design software. Chemical composition along with clinker moduli values are analyzed compared and has been summarized below:

Clinker composition with Fuel Mix (Coal + Muslate)											
Composition %	**Free CaO**	**SiO_2**	**Al_2O_3**	**Fe_2O_3**	**CaO**	**MgO**	**K_2O**	**Na_2O**	**SO_3**	**Ti_2O**	**Liquid**
HCCL analysis	1.96	20.48	4.48	3.96	62.82	4.68	0.29	0.10	2.28	-	27.17

HOLTEC assessment	1.96	20.48	4.48	3.96	62.81	4.68	0.29	0.10	1.32	-	27.18

Clinker Phases & Moduli are as follow:

Source	Clinker Phases				Moduli		
	C_3S	C_2S	C_3A	C_4AF	AM	SM	LSF
HCCL analysis	49.85	21.13	5.17	12.05	1.13	2.43	0.96
HOLTEC assessment	53.62	18.25	5.17	12.05	1.13	2.43	0.95

Trial-01:

Clinker composition with Fuel Mix – With 25% Muslate (Operating) & 75 % Coal											
Composition %	**Free CaO**	**SiO_2**	**Al_2O_3**	**Fe_2O_3**	**CaO**	**MgO**	**K_2O**	**Na_2O**	**SO_3**	**Ti_2O**	**Liquid**
HCCL analysis	1.90	20.39	4.49	3.96	62.96	4.56	0.28	0.10	2.31	-	27.10
HOLTEC assessment	1.90	20.38	4.49	3.96	62.97	4.56	0.28	0.10	1.45	-	27.09

Clinker Phases & Moduli are as follow:

Source	Clinker Phases				Moduli		
	C_3S	C_2S	C_3A	C_4AF	AM	SM	LSF
HCCL analysis	51.20	19.86	5.20	12.05	1.13	2.41	0.97
HOLTEC assessment	54.78	17.09	5.20	12.06	1.13	2.41	0.96

Further, the maximum possible usage of Muslate has been assessed, maintaining the existing clinker quality, using **HOLTEC**'s Raw Mix Design software and the resultant Chemical composition along with clinker moduli values are summarized below:

Trial-02:

Clinker composition with Fuel Mix – 50 % Muslate (Operating) and 50 % Coal											
Composition %	**Free CaO**	**SiO_2**	**Al_2O_3**	**Fe_2O_3**	**CaO**	**MgO**	**K_2O**	**Na_2O**	**SO_3**	**Ti_2O**	**Liquid**
HCCL analysis	2.85	20.85	4.61	3.85	62.48	4.71	0.22	0.12	2.65	-	27.09
HOLTEC assessment	2.85	20.69	4.61	3.85	62.45	4.71	0.22	0.12	1.69	-	27.31

Clinker Phases & Moduli are as follow:

Source	**Clinker Phases**				**Moduli**		
	C_3S	**C_2S**	**C_3A**	**C_4AF**	**AM**	**SM**	**LSF**
HCCL analysis	41.55	27.96	5.70	11.72	1.20	2.44	0.95
HOLTEC assessment	45.03	25.34	5.70	11.72	1.20	2.45	0.93

HOLTEC's Observations on Process and Quality (Trial 1 & 2):

Process:

- ✓ There is an increase in Fuel consumption by ~1.0% with 25% muslate usage & by ~ 2.0% with 50% muslate usage. Fuel consumption expected to increase by ~3 % with 75 % Muslate. System is running with sufficient air with and without muslate during the trial.
- ✓ Limestone consumption increase is expected with increase in Muslate consumption.

Quality:

- ✓ The analysis of clinker, as reported by **HCCL**, is observed to be aligned with the results obtained from **HOLTEC's Raw Mix Design Software** for the following Fuel mixes:
    - Fuel mix of 75% Coal, 25% Muslate
    - Fuel mix of 50% Coal, 50% Mulsate
    - Fuel mix of 25% Coal, 75% Mulsate
- ✓ The minor variations observed in clinker phases pertain to the actual burning and quenching conditions during the clinkering process and are very common and acceptable as per **HOLTEC's** experience.

Further, the maximum possible usage of muslate has been assessed, maintaining the existing clinker quality, using **HOLTEC's** Raw Mix Design software and the resultant Chemical composition along with clinker moduli values are summarized below:

Proposed Raw Mix Proportions with Max Muslate Usage (~75%)		
Sn	**Components**	**25 % Coal, 75 % Muslate**
1	Limestone	90.5
2	High Silica Clay	7.5
3	Low Silica Clay	2.0

Resultant Clinker composition with Fuel Mix – With 75% Muslate (25% Coal, 75% Muslate)											
Composition %	**Free CaO**	**SiO_2**	**Al_2O_3**	**Fe_2O_3**	**CaO**	**MgO**	**K_2O**	**Na_2O**	**SO_3**	**Ti_2O**	**Liquid**
HOLTEC assessment	2.0	20.1	5.07	4.15	62.41	4.31	0.35	0.15	2.16	0.02	29.12

Clinker Phases & Moduli are as follow:

Source	**Clinker Phases**				**Moduli**		
	C_3S	**C_2S**	**C_3A**	**C_4AF**	**AM**	**SM**	**LSF**
HOLTEC assessment	48.39	21.12	6.43	12.62	1.22	2.18	0.94

The analysis of expected quality of clinker with a fuel mix of (**25% Coal + 75% Muslate)** using the **HOLTEC's Raw Mix Design Software** has also been assessed with alterations in the Raw mix proportion as shown above.

- ✓ The raw mix works out to be normal burning with higher Liquid content for the proposed mix. The kiln operation needs to be closely monitored with the proposed mix as critical parameters like liquid content, Alkali sulfur ratio and MgO are on higher side. An Industrial trial is required to establish the suitability of proposed alternate raw mix for further improvement in clinker quality.
- ✓ **The clinker produced using the above raw mix & fuel mix with ~75% Muslate is suitable for cement production as per the applicable standards.**

2.4 PROCESS TECHNOLOGY

This section provides details of major equipment and machinery installed at **Hill Cement Company Limited** at Mynkree in East Jaintia Hill District, Meghalaya to meet the technological requirement with respect to usage of alternative fuels.

The list of major equipment installed in the plant, is shared below:

2.4.1 Hill Cement Company Limited (HCCL)

Sn	Equipment (MCL)	Qty	Capacity
1	Coal Crusher	1	30 tph
2	Coal Stacker	-	NA
3	Coal Reclaimer	-	NA
4	Coal Mill (VRM)	1	10 tph at 15% on 90 mic
5	Coal Mill (Ball Mill)	1	5 tph at 15% on 90 mic
6	Kiln, 3.2 m dia x 48 m length Max speed 4.5 rpm, Inclination 3.5^0	1	1,000 tpd (Design), 1,320 tpd (Operating)
7	Kiln Burner (Multichannel)	1	5 tph
8	Calciner Burner	1	7 tph
9	Preheater - ILC (5 Stage, Single string)	1	1,000 tpd (Design) 1,320 tpd (Operating)
10	Grate Cooler Active Grate - Area 37 m^2	1	1,000 tpd (Design) 1,320 tpd (Operating)

Table: Plant Equipment Specification (**HCCL**)

HOLTEC's Observation:

- ✓ **The type of technology used by HCCL to meet fuel handling, storage, grinding & firing requirement are suitable for both Coal & Muslate.**

2.5 SYSTEM COMPATIBILITY FOR HANDLING AND USAGE OF ALTERNATE FUEL

As observed in section 2.4 above, suitable technology is available for using Muslate as Alternate fuel at **HCCL**. The facilities and equipment used for Coal are also used suitably for Muslate.

This section covers the assessment of system compatibility of the existing facilities and equipment used by **HCCL** as observed & demonstrated during site visit.

2.5.1 Fuel unloading & handling

Coal and Muslate are brought to site by trucks and are unloaded in dedicated open yard.

Coal , holding the major portion among the fuel mix are mixed in desired proportion in storage sheds by front loader. The mixed materials are fed to the discharge hopper with loader arrangement and fed directly to the mill. The plant is not equipped with mechanized stacking and reclaiming arrangement for homogeneous mixing.

Muslate is observed to have more of stones (or less of carbonaceous material) as compared to Coal, which is quite evident for it being an overburden of coal mines.

Photo plates showing the arrangement and activities in progress, taken during the site visit, are as follow:





Muslate Transportation from Open Yard to Covered Shed





Coal & Loader engaged for Preparation of Fuel Mix





Preparation of Fuel Mix (Coal & Muslate)





Mixed Coal pile prepared at site with Coal & Muslate





Fuel Mix (Coal & Muslate) Discharged at Dump Hopper to Coal Mill Hopper

2.5.2 Fuel Stacking & Reclaiming

The unloaded material (Coal & Muslate) is transported to dump hopper in the storage yard through tippler and fuel mix is done through loader as per the Quality requirement.

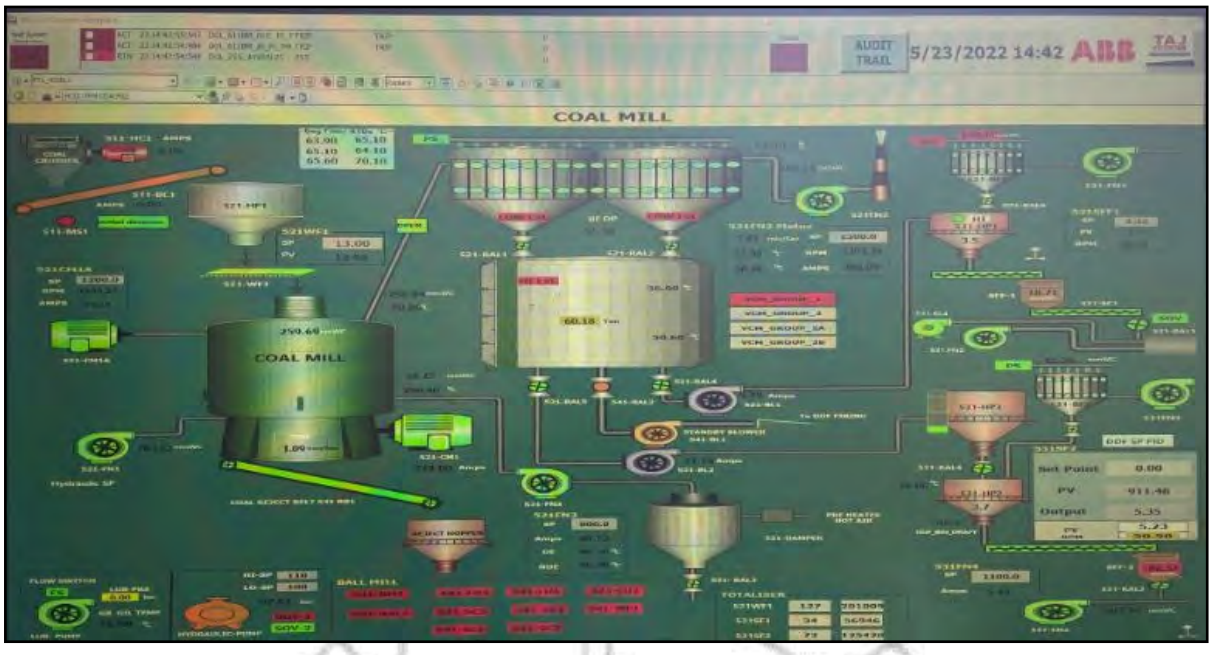
	
Coal Storage Yard	**Muslate Shifted to Covered Coal Yard**
	
Pile formation Using Loader (Coal & Muslate)	**Mixing of Coal & Muslate Using Loader**

2.5.3 Grinding & Conveying

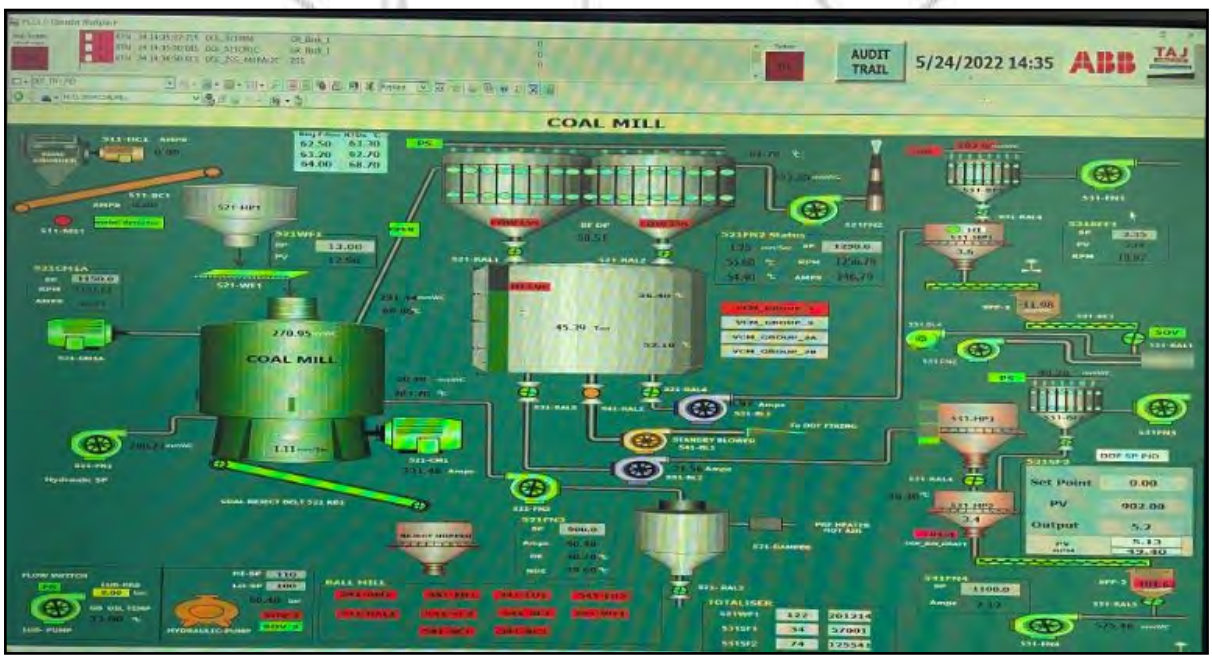
All the fuel mix is transferred to Raw Coal hopper. From the hoppers the fuel is extracted for the grinding in Vertical Mill. Product will be collected in fine coal bins and then fed to kiln and calciner firing.



Fuel grinding mill (VRM)



VRM operation during Fuel mix (Coal & Muslate) grinding



VRM operation during Fuel mix (Coal & Muslate) grinding

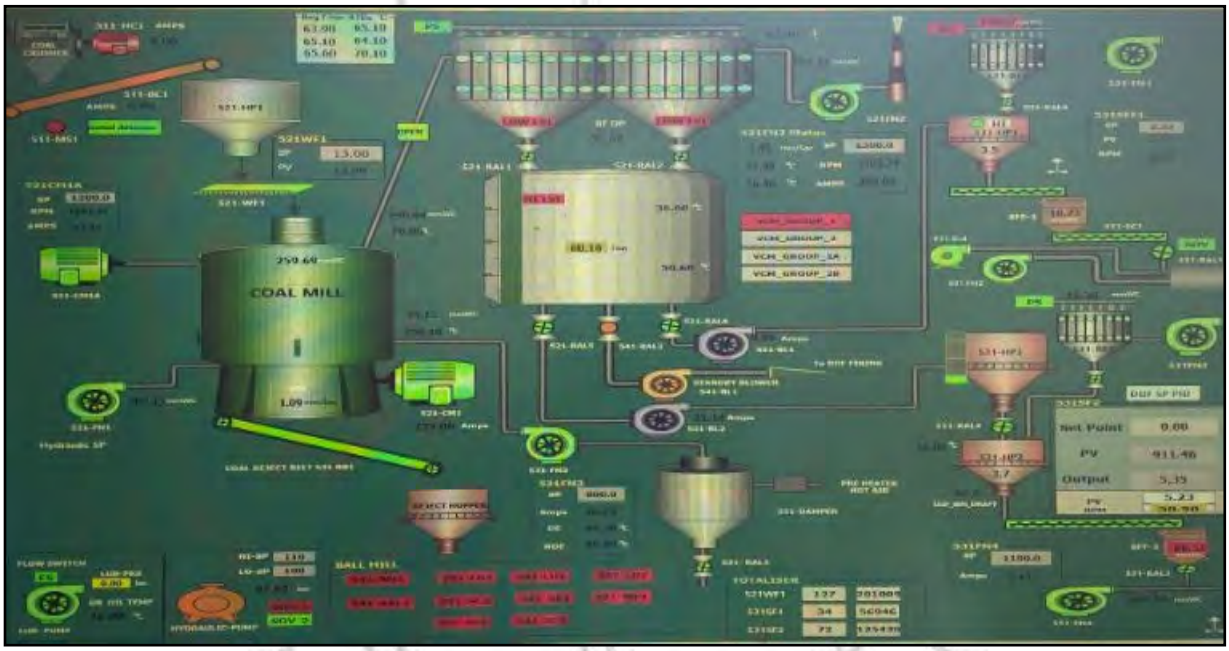
HOLTEC's Observation

- ✓ Higher mill rejects observed with respect to operation while grinding with higher % of Muslate in fuel mix during **Holtec's** presence.

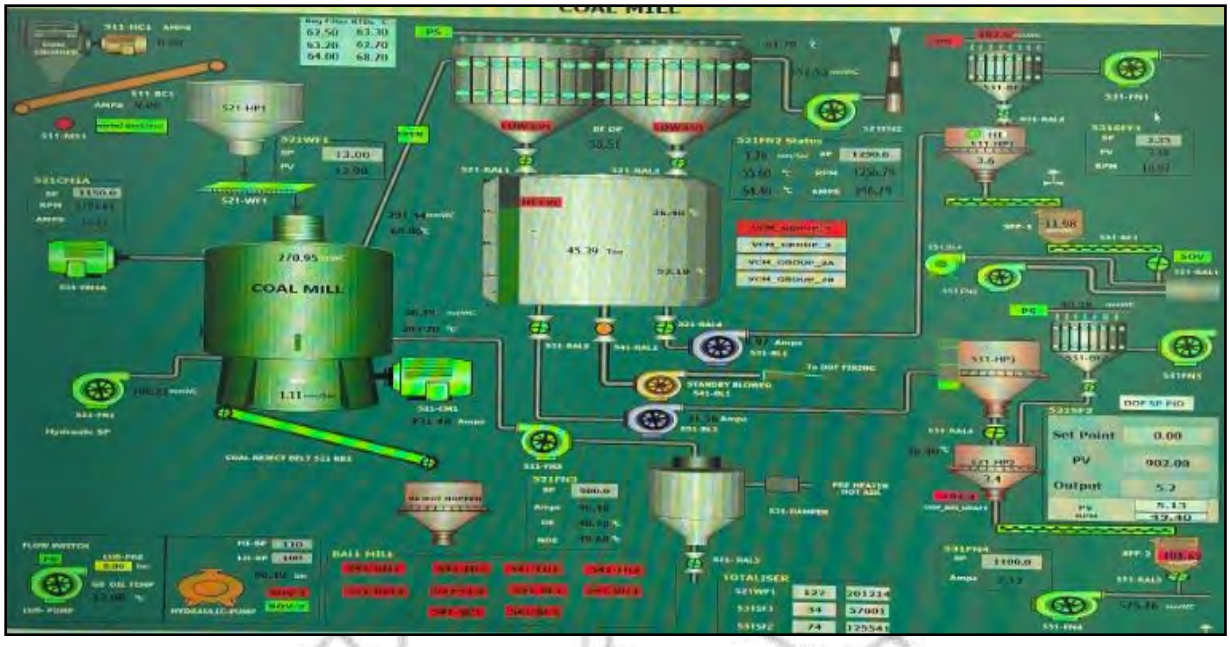
2.5.4 Fine Coal conveying

Fuel mix are extracted to Kiln and Calciner firing as per requirement in continuous operation of Kiln. The extraction and fine coal conveying systems are with screw feeder for both kiln and calciner along with the provision of a common stand by for both the requirement.

The CCR mimics for the fine coal transport system using the fuel mix (Coal + Muslate) in operation is as below:



Fine Coal weighing & dosing system to Kiln and Calciner firing with Muslate



Fine Coal weighing & dosing system to Kiln and Calciner firing with Muslate

2.5.5 Fuel firing in Kiln

Fine fuel mix is fired using the multichannel burner. It has been provided with PA fan for the formation of required flame length and width with proper mixing of fuel & primary air.





Kiln Burner



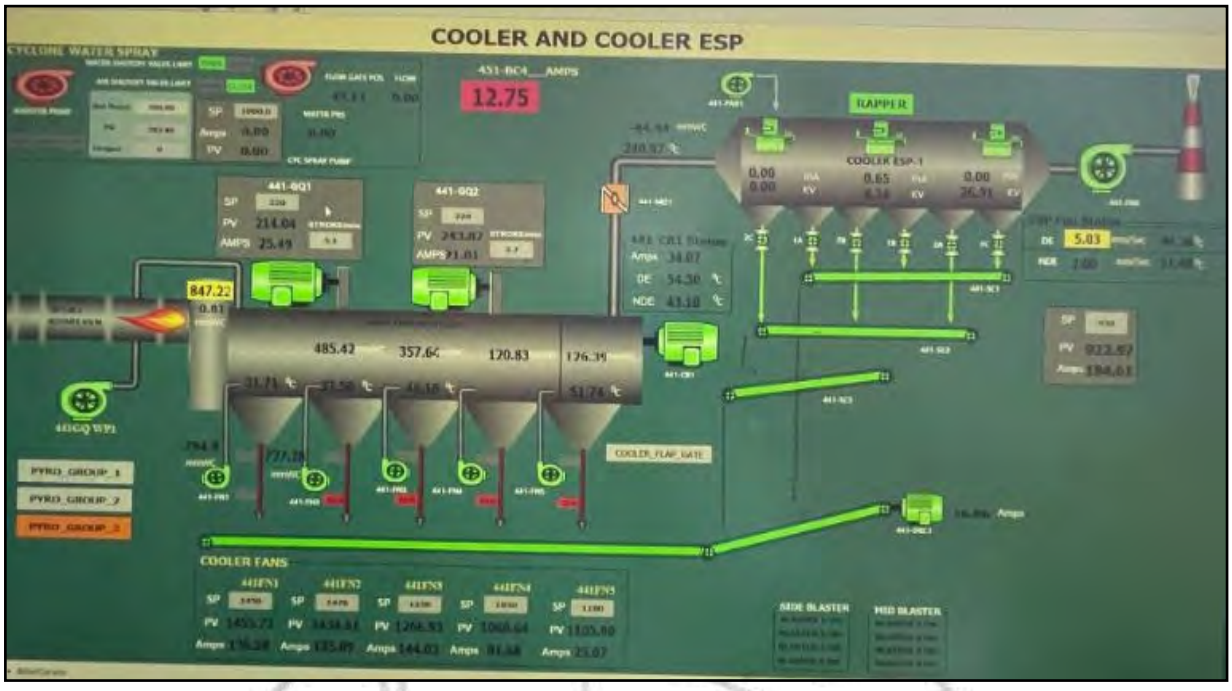
PC Firing Location at Calciner



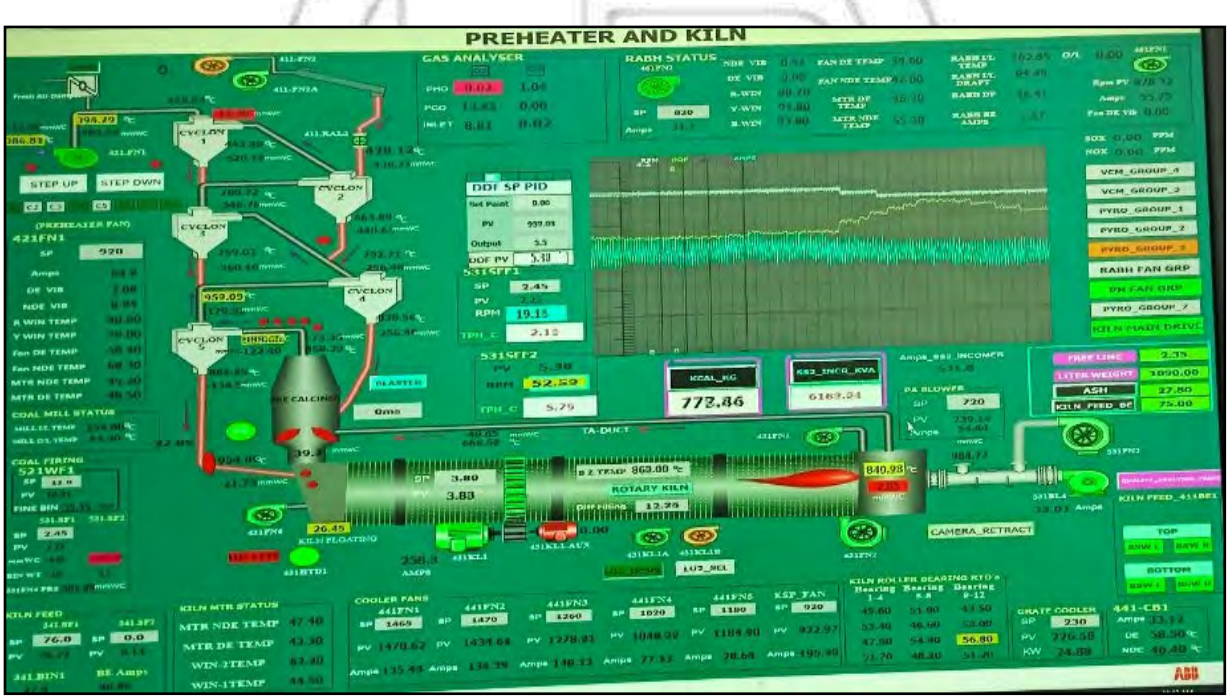
PC Firing Screw Feeder



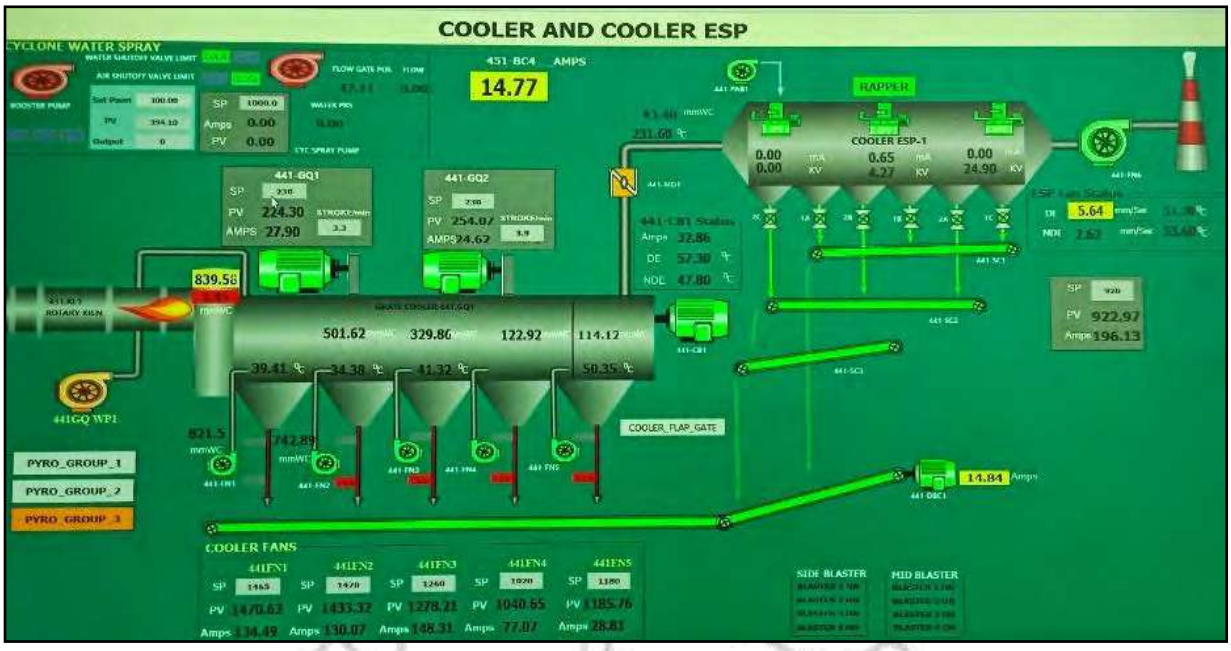
The CCR mimic of Kiln operation with fuel mix (Coal & Muslate)



Clinker Cooler in operation



Kiln in operation with Fuel mix (Coal & Muslate) in operation



Clinker cooler in operation

2.6 FLOW SHEET & LAYOUT

The plant layout & Fuel handling, grinding and conveying flow sheets for **HCCL**, is attached as following drawing no. for reference.

- Plant Flowsheet : A1-434-O-01-Rev 15
- Flowsheet for Coal Mill & Coal Dosing System : A3-434-O-02-Rev 5
- Flowsheet for Kiln/Preheater/Cooler : A3-434-O-02-Rev 3

2.7 CONCLUSION

From the above followings can be concluded:

✓ Introduction of **Muslate** as a low grade alternative fuel has generated the additional volume handling requirement, due to reduced calorific value and high Ash content.

✓ It is observed that **HCCL** has adequate facilities for handling, storage and processing of Muslate at their cement manufacturing plant.

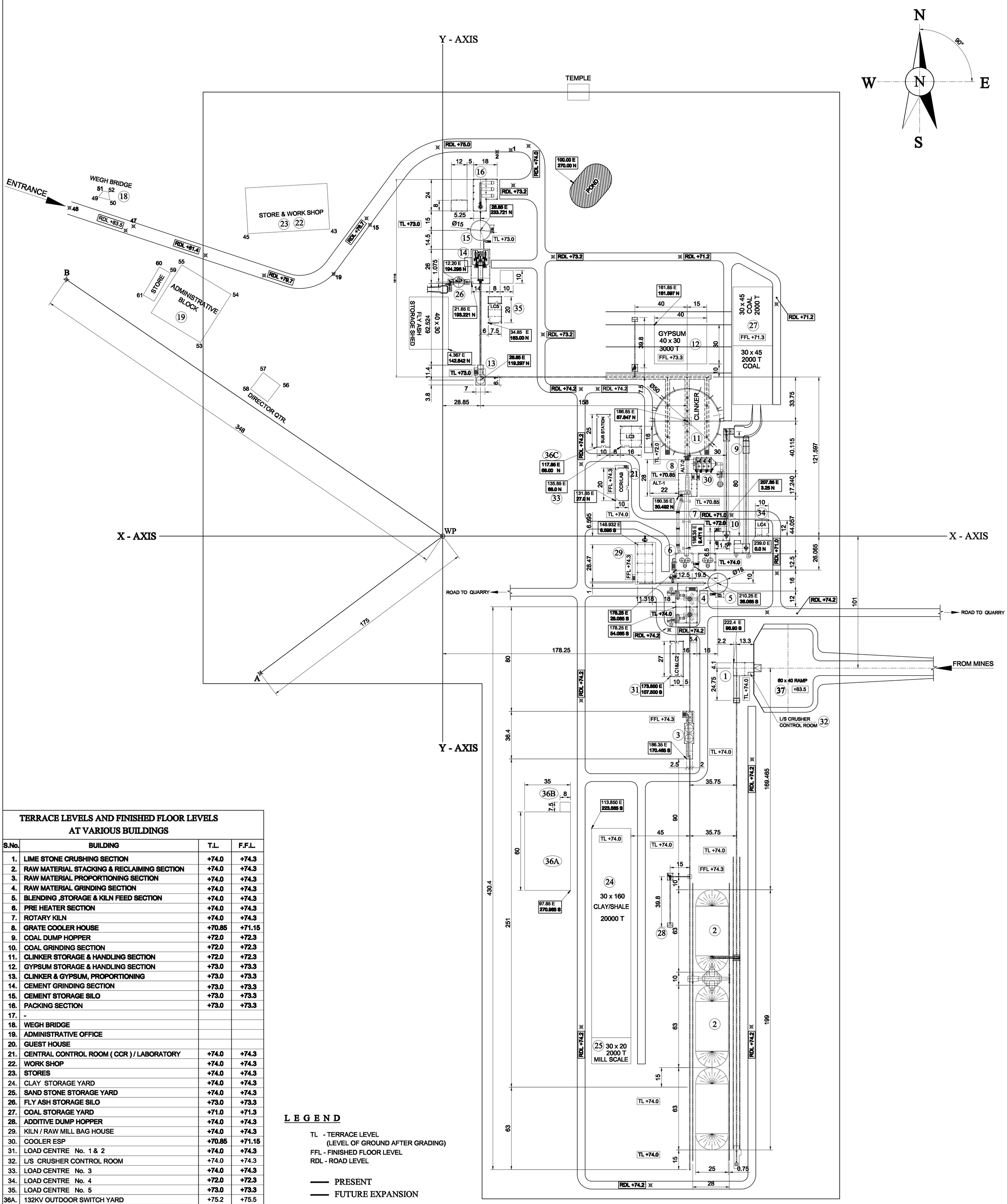
✓ Low heat value and high ash percentage of Muslate, would require/ stipulate the enhanced consumption of limestone in Raw mix vis-à-vis with that of Coal. This calls for modification in raw mix design. However, based on the assessment carried out by **HOLTEC**, it can be concluded that, for the usage of Muslate replacing coal up to ~**75** % (wt.%) in fuel mix to maintain quality of product, **HCCL** has to go for necessary changes in Raw mix design and ensure that the quality of clinker produced are as per applicable standards. The proposed raw mix has been verified to be suitable to meet the product requirement.

The assessment concludes that Muslate is having almost similar physiochemical properties as that of coal. Hence, using Muslate in a state of the art coal based clinkerisation facility does not demand any major changes in plant process and modification/ addition of new equipment, if adequate design margins are available in the fuel unloading, storage, grinding, dozing and firing systems.

Cement manufacturing facilities at HCCL are suitably equipped to operate with up to 75%, Muslate in their fuel mix, with suitable change in raw mix design, within the existing system, without any need of alteration/ addition of their existing equipment & facilities.

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TERRACE LEVELS AND FINISHED FLOOR LEVELS AT VARIOUS BUILDINGS

S.No.	BUILDING	T.L.	F.F.L.
1.	LIME STONE CRUSHING SECTION	+74.0	+74.3
2.	RAW MATERIAL STACKING & RECLAIMING SECTION	+74.0	+74.3
3.	RAW MATERIAL PROPORTIONING SECTION	+74.0	+74.3
4.	RAW MATERIAL GRINDING SECTION	+74.0	+74.3
5.	BLENDING ,STORAGE & KILN FEED SECTION	+74.0	+74.3
6.	PRE HEATER SECTION	+74.0	+74.3
7.	ROTARY KILN	+74.0	+74.3
8.	GRATE COOLER HOUSE	+70.85	+71.15
9.	COAL DUMP HOPPER	+72.0	+72.3
10.	COAL GRINDING SECTION	+72.0	+72.3
11.	CLINKER STORAGE & HANDLING SECTION	+72.0	+72.3
12.	GYPSUM STORAGE & HANDLING SECTION	+73.0	+73.3
13.	CLINKER & GYPSUM, PROPORTIONING	+73.0	+73.3
14.	CEMENT GRINDING SECTION	+73.0	+73.3
15.	CEMENT STORAGE SILO	+73.0	+73.3
16.	PACKING SECTION	+73.0	+73.3
17.	-		
18.	WEGH BRIDGE		
19.	ADMINISTRATIVE OFFICE		
20.	GUEST HOUSE		
21.	CENTRAL CONTROL ROOM (CCR) / LABORATORY	+74.0	+74.3
22.	WORK SHOP	+74.0	+74.3
23.	STORES	+74.0	+74.3
24.	CLAY STORAGE YARD	+74.0	+74.3
25.	SAND STONE STORAGE YARD	+74.0	+74.3
26.	FLY ASH STORAGE SILO	+73.0	+73.3
27.	COAL STORAGE YARD	+71.0	+71.3
28.	ADDITIVE DUMP HOPPER	+74.0	+74.3
29.	KILN / RAW MILL BAG HOUSE	+74.0	+74.3
30.	COOLER ESP	+70.85	+71.15
31.	LOAD CENTRE No. 1 & 2	+74.0	+74.3
32.	L/S CRUSHER CONTROL ROOM	+74.0	+74.3
33.	LOAD CENTRE No. 3	+74.0	+74.3
34.	LOAD CENTRE No. 4	+72.0	+72.3
35.	LOAD CENTRE No. 5	+73.0	+73.3
36A.	132KV OUTDOOR SWITCH YARD	+75.2	+75.5
36B.	MAIN SUBSTATION 1	+75.2	+75.5
36C.	MAIN SUBSTATION 2	+74.0	+74.3
37.	LIME STONE CRUSHER RAMP TOP		+83.5

LEGEND

TL - TERRACE LEVEL
(LEVEL OF GROUND AFTER GRADING)
FFL - FINISHED FLOOR LEVEL
RDL - ROAD LEVEL

—— PRESENT
—— FUTURE EXPANSION

NOTES:– 1. ALL LEVELS & DIMENSIONS ARE IN METERS.
2. (A) & (B) ARE REFERENCE POINTS TAKEN FROM HCCL CONTOUR DRAWING FOR MARKING W.P

R. No:	DATE	BRIEF RECORD	BY	CHD.
15	29–05–08	GYPSUM STORAGE YARD LOCATION REVISED AS PER MOM 21 & 22–05–08	MANI	Y.K.S.
14	19–04–08	REVISED AS PER HCCL MAIL Dt. 17–04–08 & MOM Dt. 9/10–04–08	MANI	Y.K.S.
13	31–03–08	REVISED AS PER MEETING HELD ON 18–03–2008 AT PROMAC OFFICE	MANI	Y.K.S.
12	08–02–08	REVISED AS PER ERCOM COMMENTS DT. 02–02–08 & LOAD CENTRE SIZE REVISED	MANI	Y.K.S.
11	29–01–08	CRUSHER HOUSE SHIFTED BY 25 METERS TOWARDS NORTH AS PER KCEPL/ERCOM	MANI	Y.K.S.
10	10–01–08	REVISED AS PER MEETING HELD ON 09/10–01–2008 AT PROMAC OFFICE	VASU	Y.K.S.
9	25–12–07	REVISED AS PER ERCOM COMMENTS DT. 20.12.2007	MANI	Y.K.S.
8	12–12–07	REVISED AS PER MEETING ON 7–12–2007 AT HCCL SITE	MANI	Y.K.S.
7	15–11–07	LOCATION OF L.S. CRUSHER, STACKER RICLAIMER YARD AND RAW MILL PROPORTIONING REVISED AS PER HCCL REQUIREMENT & AS NOTED.	MANI	Y.K.S.
6	17–04–07	LAYOUT IS UPDATED AS PER LATEST SECTIONAL G.A. DRAWINGS.	MANI	Y.K.S.
5	20–02–07	REVISED AS NOTED & CO–ORINDAINATES ADDED FOR KILN PIER 1 & COOLER BLD.	MANI	Y.K.S.
4	23–12–06	REVISED AS PER HILL CEMENT COMMENTS	Salim	Murthy
3	09–07–06	CO–ORINDAINATES ADDED FOR MAIN BUILDINGS	KATHIR	H.V.S
2	22–04–06	RAW MILL, PRE HEATER LOCATION CHANGED AS PER HILL CEMENT COMMENTS	MANI	H.V.S
1	9–03–06	LAY OUT IS RE–ORIENTED & DRG. No. CHANGED FROM A1–434–O–GA–01(R0)	Salim	Y.K.S

promac Engineering Industries Ltd.
BANGALORE–560062, INDIA

DGN.	PROMAC
DRN.	K.MANI
CHD.	Y.K.S.
APPD.	S.A.R.
SCALE	1 : 1400
DATE	16 - 02 - 2006

1000 TPD ROTARY KILN CEMENT PLANT

PLANT LAYOUT

PROJECT	JOB No.	DRG No.	REV.
HILL CEMENT	434	A1 - 434 - O - 01	15

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D:\K.MANI\2007\HILL CEMENT\LAYOUT\A1–434–O–01 R15.DWG

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511 SE1 CRUSHED COAL STOCK PILE
RCC HOPPER 511 HP1 Capacity–25 T
511 MS1 MAGNETIC SEPERATOR
511 MT1 METAL DETECTOR
511 SG1 SG
EMVF 511 VF1 Capacity–30 TPH
BELT CONV. 511 BC1 Capacity–30 TPH
511 SK1
COMPRESSED AIR
511 BF1 BAG FILTER Capacity –50 M³/min
FAN 511 FN1 Capacity–55 M³/min @300 mmWG
RVF 511 AC1 Capacity–2 TPH
BAG FILTER FOR COAL B.C. FEED END

HOPPER 521 HP1 Capacity–100 T
521 SG1 SG
521 MH1 MONO RAIL HOIST
521 WF1 WEIGH FEEDER Capacity–1.5 to 15 TPH
521 RAL1 Capacity–10 TPH

AVM–150
Capacity–10 TPH for HGI 55 – 60
feed size: –30mm(85%passing)
Product size:15% retained on 170 mesh.
Moisture in feed:10%Max.
Motor:200Kw,RPM:980

521 CM1 AVM
FAN 521 FN1 Capacity–40M³/Min @620 mmWG
WATER 521 VD1
DFV 521 FV1 Capacity–5 TPH
GRIT REJECT
MAIN DRIVE
CO_2 PURGING SYSTEM 521 CO1
521 MD2 BLEED AIR

BAG FILTER Capacity–700 M³/min 521 BF1
521 AC1&2 Capacity–6 TPH RVF RVF
521 MD4
521 SK1
521 MD3
FAN 521 FN2 Capacity–700 M³/min @950 mmWG @ 95 Deg.C
521 DA2
GAS RECIRCULATION DUCT

HOPPER 521 HP2 Capacity–60 T
521 LC1 TO 3
BFV BFV BFV 521 BV1TO3
RVF RVF RVF
521 AC4TO6 Capacity–6 TPH
531 VN1
TO HAG SH 2 OF 8
531 VN3
531 VN2
BLOWER 531 BL2 Capacity–15 M³/min @3000 mmWG
BLOWER 531 BL3
BLOWER 531 BL1 Capacity–15 M³/min @3000 mmWG
521 MD1
521 FN3 FAN Capacity–350 M³/min @250 mmWG @ 320 Deg.C
521 DA1
521 CN1 CYCLONE
521 CN2
HOT AIR FROM PREHEATER EXHAUST
FROM HAG SHT 2 OF 8(OLD)
521 AC3 Capacity–6 TPH

531 SK1
COMPRESSED AIR
531 BF1 Capacity–30 M³/min
BAG FILTER
FAN 531 FN1 Capacity–35 M³/min @300 mmWG
CONSTANT HEAD HOPPER 531 HP1 Capacity–6 T
531 LC1 TO 3
531 SG1
SCREW FEEDER WITH AGITATOR 531 SF1 Capacity–6 T
531 SG3
531 FM1
531 AC1 Capacity–6 T
TO KILN BURNER REF. SHEET No. 4 OF 8

531 SK2
COMPRESSED AIR
531 BF2 Capacity–30 M³/min
BAG FILTER
FAN 531 FN3 Capacity–35 M³/min @300 mmWG
RVF 531 AC2 Capacity–1 TPH
CONSTANT HEAD HOPPER 531 HP2 Capacity–6 T
531 LC4 TO 6
531 SG2
SCREW FEEDER WITH AGITATOR 531 SF2 Capacity–6 T
531 SG4
531 FM2
531 AC3 Capacity–6 T
FAN 531 MD2
531 VN4
TO PRE CALCINER BURNER REF. SHEET No. 4 OF 8
531 FN4 Capacity–50 M³/min @600 mmWG

WATER PUMP 521 WP1
WATER SUMP 521 WW1
GEAR BOX LUB. UNIT 521 LP1
HYD. LOADING UNIT 521 HL1

L E G E N D
PROMAC SCOPE
CLIENT'S SCOPE
PROMAC/CLIENT SCOPE

promac Engineering Industries Ltd.
BANGALORE–560062, INDIA

R. No:	DATE	BRIEF RECORD	BY	CHD.
5.	09.12.08	REVISED AS PER ERCOM COMMENTS Dt. 04–12–08	MANI	Y.K.S.
4.	01.12.08	REVISED AS PER ERCOM COMMENTS Dt. 28–11–08	MANI	Y.K.S.
3.	04.06.08	REVISED AS NOTED.	MANI	Y.K.S.
2.	12.01.08	REVISED AS PER MOM Dt. 09/10–01–08	MANI	Y.K.S.
1.	29.12.07	REVISED AS PER MOM Dt. 07/08–12–07	MANI	Y.K.S.

DGN.	PROMAC
DRN.	K.MANI
CHD.	Y.K.S.
APPD.	S,A.R.
SCALE	N.T.S.
DATE	20–09–2007

1000 ROTARY KILN CEMENT PLANT

FLOW SHEET COAL GRINDING, FINE COAL STORAGE & COAL TRANSPORT

SHEET 5 OF 8

PROJECT	JOB No.	DRG No.	REV.
HILL CEMENT	434	A3–434–0–02	5

D:\K.MANI\2007\HILL CEMENT\FLOW SHEET\A3–434–0–02 SH 5 OF 8 R5.DWG

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FROM SILO
REF. SHT. No. 3 OF 8

BUCKET ELEVATOR
Cap.150TPH.

TO SILO

AIR SLIDE 411 AS2
Capacity–100 TPH
Capacity –100 TPH
411 AC1 R.A.L
R.A.L

411 FN2 Capacity–600 M³/Hr @500 mmWG
411 AC2 Capacity– 100 TPH

I 421 ES1
II
III
IV
V

421 CN1A,1B ø3250mm x 8820 mm ht
421 CN2 ø4740 mm x 8820 mm ht
421 CN3 ø4790mm x 9050mm ht
421 CN4 ø4900 mm x 9310 mm ht

421 FV1a
421 FV2a
421 FV1b
421 FV2b
421 FV3
421 FV4
421 FV5

DAMPER 421 MD2

TO RAW MILL (REF. SHEET No. 2 OF 8)
TO COAL MILL (REF. SHEET No. 5 OF 8)

P.H.FAN 421 FN1 Capacity–3700 M³/min @650 mmWG@390°C

CALCINER
421 PC1 ø3680 mm x 24170 mm ht

COAL FROM CONST. HEAD HOPPER
REF. SHEET NO. 5 OF 8

T. A. DUCT
421 TAD DD1 & 2
421 TAD SD1 & 2
421 TAD MD1

Capacity–1000 MTPD
Size : 3.2 m Dia x 48 M Lg.

431 KL1 ROTARY KILN
431 MD1
431 AX1
DRIVE
GEAR BOX LUBRI. UNIT 431 LP1

FAN FAN FAN FAN
431 FN2 TO 5 Capacity–150 M³/min @20 mmWG & 40°C

FAN 431 FN1 Capacity–350M³/min @200 mmWG

411 BF1 Capacity–140 M³/min
BAG FILTER
COMP. AIR
R.A.L 411 AC3
Capacity–12 TPH
TO P.H. FEED AIR SLIDE (FOR KILN FEED SYSTEM)
FAN 411 FN3
STACK 411 SK1
Capacity–160 M³/min @300 mmWG

FROM RAW MILL FAN SHEET 2 OF 8
DILUTION AIR
461 MD1

461 BH1 BAG HOUSE

Gas volume:5263 m3/min.@220°C.
Inlet dust content:70gms/m3
clean gas duct content:<50mgms/Nm3
Filter bag material:woven fiber glass /Silicon,Graphite & PTFE finish.
Max.Continuous operating temp.260°C
Air to cloth ratio,gross:0.39m3/min/m2
Filtering area,gross:13341m2
Filtering area net:292 mm id x 10433 mm lg.
No.of bags : 1440
Pressure drop : 100 – 150 mm WG.

461 SC1 & 2 TO 10
461 AC1 TO 10
RVF
SCREW CONV
461 FN3 Capacity–900 M³/min @500 mmWG

461 AS1 AIR SLIDE Capacity–40 TPH

Capacity–667 M³/min @350 mmWG@220°C
461 FN1
RIVERSE AIR FAN
461 MD3
461 MD2
FAN
461 FN2
WASTE GAS STACK
461 SK1

Capacity–5580 M³/min @300 mmWG@220°C
461 BE1 Capacity–40 TPH
FROM 321 AS1 REF. SHT. No. 2 OF 8
461 AS2 AIR SLIDE Capacity–40 TPH
461 FN4 Capacity–2400M³/min @500 mmWG
TO B.S SILO AIR LIFT (REF. SHEET No. 3 OF 8)

DIESEL
PUMPING & STRAINING UNIT
431 PU1
PILOT BURNER
431 KB1

COAL FROM CONST. HEAD HOPPER
REF. SHEET No. 5 OF 8

Gas volume : 3400m3/min@250°C
ESP
441 MD1
441 EP1
531 VN5
531 MD1
Product size:–20mm
No.of Hammer:36
531 FN2 Capacity: 110M³/min @700 mmWG
441 CB1 CLINKER BREAKER
441 SG1
441 SG2
RVF
441 AC1a
441 AC1b
441 AC1c
Capacity:5TPH
RVF
441 AC2a
441 AC2b
441 AC2c
Capacity–5 TPH
441 SC1 Capacity–5 TPH
SCREW CONV 441 SC2
FAN 441 FN6 Capacity–3400 M³/min @500 mmWG @ 240°C
STACK 441 SK1

Capacity 1000 MTPD Area : 24 m2(Gross)
441 GQ1 GRATE COOLER
441 FV1TO5

441 FN1TO5 FAN FAN FAN FAN FAN
Capacity–270 M³/min @1000 mmWG
Capacity:205M³/min @1000 mmWG
Capacity–660 M³/min @500 mmWG
Capacity–550 M³/min @700 mmWG
Capacity–770M³/min@350 mmWG

DEEP BUCKET CONV. 441 DB1
Capacity–100 TPH.
Length : 60 M (Approx.)

TO CLINKER STOCKPILE (REF. SHEET No. 6 OF 8)

FROM SILO
REF. SHT. No. 3 OF 8
411 AL1 AIR LIFT (OLD) Capacity–100 TPH
411 BL1 Capacity–7500 M³/Hr @6000 mmWG
(Not Existing)
PASSENGER LIFT 411 PL1

TO SUPP. ROLLER BRG.
WATER PUMP 431 WP1
WATER SUMP 431 WW1

L E G E N D

PROMAC SCOPE
CLIENT'S SCOPE
PROMAC/CLIENT SCOPE

promac Engineering Industries Ltd.
BANGALORE–560062, INDIA

R. No:	DATE	BRIEF RECORD	BY	CHD.
3.	01.12.08	REVISED AS PER ERCOM COMMENTS Dt. 28–11–08	MANI	Y.K.S.
2.	04.06.08	REVISED AS NOTED.	MANI	Y.K.S.
1.	29.12.07	REVISED AS PER MOM Dt. 07/08–12–07	MANI	Y.K.S.

DGN.	PROMAC
DRN.	K.MANI
CHD.	Y.K.S.
APPD.	S.A.R.
SCALE	N.T.S.
DATE	20–09–2007

1000 ROTARY KILN CEMENT PLANT

FLOW SHEET FOR PREHEATER, KILN & COOLER

SHEET 4 OF 8

PROJECT	JOB No.	DRG No.	REV.
HILL CEMENT	434	A3–434–0–02	3

D:\K.MANI\2007\HILL CEMENT\FLOW SHEET\A3–434–0–02 SH 4 OF 8 R3.DWG



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sd/-
TRUE COPY

Proof of service

Sebastian, Prannoy

From: Sebastian, Prannoy
Sent: Wednesday, April 3, 2024 1:33 PM
To: 'enatoli@gmail.com'; 'avijitmani@gmail.com'; 'ccb.cpcb@nic.in'; 'secy-moef@nic.in'; 'rajpanjwani339@gmail.com'; 'aagneysail@gmail.com'
Cc: Vibhaw, Nawneet
Subject: Threat to life arising out of coal mining in South Garo Hills District vs State of Meghalaya & Ors. [OA No. 154of 2023/ EZ] - Advance Service of Response to 5th Interim Report of the Committee on behalf of Hills Cement Company Ltd.

Dear Sir/ Ma'am,

In reference to OA No. 154 of 2023 titled "*Threat to life arising out of coal mining in South Garo Hills District vs State of Meghalaya & Ors*." pending before National Green Tribunal, Eastern Zone Bench at Kolkata, kindly click the link provided below to access the Response to 5th Interim Report of Committee filed on behalf of **Hills Cement Company Ltd.**

Link –
https://amsshardul.sharefile.com/public/share/web-s1ffccd003cd44968b57dcc69002ffe58

Kindly treat this email as due advance service and acknowledge the receipt of the same.

Thanks and regards,

Prannoy