

IN THE SUPREME COURT OF INDIA

(CIVIL APPELLATE JURISDICTION)

CIVIL APPEAL NO.4056-4064 of 1999

IN THE MATTER OF :

Mineral Area Development Authority Appellants

Versus

M/s Steel Authority of India & Others Respondents

CIVIL APPEAL NO.4722-4724 of 1999

IN THE MATTER OF :

Mineral Area Development Authority Appellants

Versus

Tata & Steel Company Ltd. & Others. Respondents

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ADVOCATE FOR THE APPELLANT : MS. SANSRITI PATHAK

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WRITTEN SUBMISSION ON BEHALF OF THE APPELLANT / MINERAL AREA DEVELOPMENT AUTHORITY BY RAKESH DWIVEDI, SENIOR ADVOCATE

1. The authority of the Supreme Court of India to resort to prospective overruling in an appropriate case in a reasonable and just manner, based on Article 142 of the Constitution of India, is not disputed. It is submitted that this principle is not a rigid one and admits of variations in accordance with the circumstances of the case [**Patil Automation Ltd Vs Rakheja Engineers Ltd. (2022) 10 SCC 1 Pr 109**]. Ordinarily, the court has moulded the relief by resort to doctrine of prospective overruling or some variation of it only where the consequence of retrospective declaration of law leads to a chaotic situation which upsets the established rights and cause injustice.

IC Golaknath Vs. State of Punjab 1967(2) SCR 762 @ Pg 805 , 807-814

Relevant observations are extracted below:-

@ Pg 807' *..the agrarian structure of our country has been revolutionized on the basis of the said laws. Should we now give retrospectivity to our decision, it would introduce chaos and unsettle the conditions in our country*

@ Pg 808 *'..as the highest court in the land we must evolve some reasonable principle to meet this extra ordinary situation..'*

'...In the Constitutional field, therefore, to meet the present extra ordinary situation that may be caused by our decision, we must evolve some doctrine which has roots in reason and precedents so that the past may be preserved and the future protected..

@ Pg 811 *'..but the carving of the limits of retrospectivity of the new rule is left to the courts to be done having regard to the requirements of justice..'*

@ Pg 813 *' .. it is really a pragmatic solution reconciling the two conflicting doctrines, namely, that a court finds law and that it does not make law. It finds law but restricts its operation to the future. It enables the court to bring about a smooth transition by correcting its errors without disturbing the impact of its errors on the past transactions. It is left to the discretion of the court to prescribe the limits of the retrospectivity and thereby it enables it to mould the relief to meet the ends of justice..'*

..indeed, Articles 32, 141 and 142 are couched in such wide and elastic terms as to enable this court to formulate legal doctrines to meet the ends of justice. The only limitation thereon is reason, restraint and injustice..'

@ Pg 814 *'..the scope of the retroactive operation of the law declared by the Supreme Court superseding its earlier decisions is left to its discretion to be moulded in accordance with the justice of the cause or matter before it..'*

Somaiya Organics India Ltd. Vs State of U.P. (2001) 5 SCC 519 Pr 22, 24,27,29 & 38

ECIL v. B. Karunakar, (1993) 4 SCC 727 Pr 34

Jarnail Singh Vs. Lacchmi Narayan Gupta (2022) 10 SCC 595 Pr 62

2. In the context of taxation, this court while pronouncing a change of law adopted a somewhat different methodology. The result of the new declaration of law was resulting in the laws, which were hitherto considered valid, as being rendered invalid. Faced with this, this court allowed the States to retain the tax which had been collected upto the date of

judgment. Taxes which had not been collected were not allowed to be recovered from assesseees

India Cement Ltd. Vs State of Tamil Nadu (1990) 1 SCC 12 (Pr 35 & 36)

It overruled *HRS Murthy (1964) 6 SCR 666*

Synthetics & Chemicals Vs State of U.P. (1990) 1 SCC 109 Pr 89 overruled earlier Synthetics (1980) 2 SCC 531

In several other cases, where a law levying fees or tax has been set aside by this Hon'ble Court, the usual course adopted is to save the levies that have already been collected in order to safeguard the interest of the revenues of the State.

Orissa Cement Ltd. Vs State of Orissa (1991) Suppl 1 SCC 430 Pr 68, 71-74

71...So far as the present cases are concerned, it is sufficient to point out that all the decided cases unmistakably show that, even where the levy of taxes is found to be unconstitutional, the court is not obliged to grant an order of refund. It is entitled to refuse the prayer for good and valid reasons. Laches or undue delay or intervention of third party rights would clearly be one of those reasons. Unjust enrichment of the refundee may or may not be another. But we see no reason why the vital interests of the State, taken note of by the learned Judges in India Cement₁ should not be a relevant criterion for deciding that a refund should not be granted. We are, therefore, unable to agree with the learned counsel for the petitioners that any different criterion should be adopted and that the direction in paragraph 35 of India Cement₁ should not be followed in these cases.

Belsund Sugar Co. Ltd. Vs State of Orissa (1999) 9 SCC 620 Pr 112

Hansraj & Sons Vs State of J & K (2002) 6 SCC 227 Pr 27

3. It is notable that doctrine of prospective overruling has never been applied to a reverse situation where the new declaration results in attaching validity to the impugned tax enactment which might have been declared ultra vires under the old declaration, notwithstanding that the previous dictum of the ultra vires operated for a long period and had been subsequently followed.

4. In *Jindal Stainless Ltd. Vs State of Haryana*. (2017) 12 SCC 1 , a 9 judge bench of this Hon'ble Court overruled a 50 year old judgment which propounded the concept of compensatory tax in **Automobile transport Vs State of Rajasthan (1963) 1 SCR 491**. This judgment which overruled a much older judgment of 1962 was not made prospective.

5. If the present judgment is declared to operate prospectively so as to allow the dictum of *India Cement* to operate until the date of this judgment, then all the impugned laws would be tested on the anvil of *India Cement* and may suffer a declaration of ultra vires based on it. That is why in such cases, as indicated above, the doctrine of prospective overruling does not apply. This consequence would be highly unjust and unreasonable and against public interest. The impugned laws would have to be tested on the basis of the correct declaration of law made this Hon'ble Court in its judgment dated 25.07.2024.

6. There is another problem. Prior to this judgment, a Constitution Bench of this Court had already brought about a change of law in context of Entry 49 and Entry 50 List II of the VIIth Schedule of the Constitution in **State of West Bengal Vs. Kesoram (2004) 10 SCC 201**.

In this case, WB Taxation Laws Amendment Act, 1992 which amended The Cess Act 1880, W.B. Primary Education Act, 1973 and W.B. Rural Employment and Production Act, 1976, as well as U.P. Special Area Development Act, 1986 had been questioned. While Calcutta High Court had struck down W.B. Acts, the Allahabad High Court had upheld the U.P. Act. The judgment of this Court in *Kesoram* upheld the validity of the enactments. The State Of West Bengal and U.P. collected the taxes based on the State enactments and the judgment.

Even if the present judgment is made prospective the declaration, in *Kesoram* would be operative as that declaration is not prospective. For this reason also this Court ought not to make its judgment prospective so as to make *India Cement* operative until the date of the present judgment. The judgment in *Kesoram* was not made prospective .

7. That while overruling the judgment in *India Cement* the majority judgment has upheld the view taken in *Kesoram* regarding royalty not being a tax. At the same time in para 120 of the majority judgment it has been observed that the tax provision in issue in *India Cement* involved 'cess on royalty' and not on mineral rights or land while in *Kesoram* , the Constitution Bench upheld the validity of a 'cess on coal bearing land'. The majority

judgment has approved the view taken in *Kesoram* and has held that a tax on mineral bearing land can be levied with reference to Entry 49 List II, and the State legislature can adopt the value of mineral as basis for tax on such land. For this reason also, *India Cement* can have no operation upto the date of the present judgment, and hence doctrine of prospective should not be applied [Pr 120,122,130,177, 275, 281, 342(e) and (f)]

8. There is yet another problem. Based on the judgment of *Kesoram* and the enactments upheld in the said judgment, several other States passed their own enactments. To illustrate, State of Orissa, Chhattisgarh, Madhya Pradesh and Rajasthan enacted similar laws as the State of West Bengal. Barring, Orissa, the respective High Courts have upheld the enactments and there has been no stay of the enactments by this Hon'ble Court.

A chart indicating the status of the enactments of various States and interim orders if any passed by this Hon'ble Court is annexed as **Annexure I**.

9. If the present judgment is made prospective, then a discriminatory situation would emerge. While State of West Bengal has collected the tax w.e.f. 1992, the other States would not be able to collect the taxes from the date of their enactments even though the enactments are similar. Some States may have to refund.

10. In the present case, High Court of Judicature of Patna at Ranchi had struck down Section 89 of the Mineral Area Development Authority Act, 1992 vide its judgment dated 22.03.1993. It is vital to state here that Section 89 levies tax on not only mineral bearing land but also land used for commercial or industrial purpose. The tax is on land as a unit. Section 89 was amended in 1992 after the judgment in *India Cement*. Earlier, the unamended Section 89 levied tonnage cess on despatch of coal and coke and royalty cess on royalty. However, after the judgment in *India Cement* (06.11.1990), the legislature amended Section 89 to levy tax on land as a unit. As a result of striking down of the whole of Section 89 even those assesseees who were using the land for commercial or industrial did not pay tax. Post *Kesoram* the matter was heard by a 3 Judge Bench but the hearing was not concluded then the matter was referred by the then Chief Justice. The matter came up for hearing after almost 13 years. It would be highly inequitable and unjust if the State of Jharkhand is not allowed to collect the tax by virtue of a prospective declaration.

11. Even otherwise, the tax levied under Section 89 of the Mineral Area Development Authority Act, 192 is on the mineral bearing land as a unit and the rate of taxation is Rs 1.5 per square meter per annum. The tax does not hinge on quantum of mineral extracted or mineral or price of mineral on dispatch. It is a clear case of tax on land as a unit therefore there ought not to be any declaration of prospectivity with respect to such enactment.

12. The Petitioners have not filed any affidavit nor any balance sheet to establish any difficulty in payment of tax. While the tax burden which would fall on the assesseees in the previous years should have been disclosed by the writ petitioners. There is also no affidavit stating that the writ petitioners have not made any arrangement for payment of tax in the event the State's appeal are allowed or that they have not passed on the tax burden to the consumers.

Mafatlal Industries Vs Union of India (1997) 5 SCC 536 (Pr 78,80,82,83 & 97)

'97...A manufacturer had no vested legal right to refund even when he had passed on the burden of duty to others. No law conferred such a right in him — not Article 265, nor Section 11-B. It was only on account of an incorrect view of law taken in Kanhaiya Lal and that cannot be treated as a vested legal right. Correction of judicial error does not amount to deprivation of vested/substantive rights, even though a person may be deprived of an unwarranted advantage he had under the overruled decision. In cases, where the burden is not passed on, there is no prejudice; he can always get the refund.

13. This Hon'ble Court in several judgments while applying the principle of restitution has taken judicial cognisance of the fact that the private companies are ongoing business concerns and utilise the money not paid gainfully for its commercial activities on the basis of the erroneous decision of the High Court. In these judgments, this court has explained the principle of restitution. It is submitted that the State's interest in recovery of tax is paramount and being an incident of sovereignty and being in public interest. Even if the assesseees liable to pay tax have not succeeded in passing the tax burden to the purchasers/ consumers, they are nevertheless liable to pay the tax. Failure to pass on the burden does not destroy the liability.

Restitution**Nava Bharat Ferro Alloys Vs. Transmission (2011) 1 SCC 216 (Pr 24-26****Indian Council for Enviro Legal Vs UOI (2011) 8 SCC 161 Pr 197****Failure to pass on does not affect liability****Hiralal Ratanlal Vs State of U.P (1973) 1 SCC 216**

14. When the judgment of Kesoram was delivered and the States collected the tax on its basis, none of the assesseees faced any insurmountable difficulty in paying the tax. Heavens did not fall and no industry sunk. Merely because there is a change of law, the doctrine of prospective overruling ought not to be applied. Actually, there is no change of law, a 9 Judge bench of this Hon'ble Court has affirmed the dictum of Kesoram.

In this context, it is also vital to state here that as settled by this Hon'ble Court even retrospective taxes are not per se invalid.

15. It may also be remembered that mineral rich states are the poorest in the county and those challenging the imposition of tax are richest companies in the country. The States are in dire need of revenue to carry out their constitutional obligations as a welfare state and to uplift the poorest of poor- the tribals.

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16. In Common cause (2017) 9 SCC 499 this Hon'ble Court interpreted Section 21(5) of the MMRD Act, 1957 and held that violations of Environment Protection Act and Forest Conservation Act even within the mining lease would attract the penal provision of Section 21(5) and therefore lessees were liable to pay 100 % of the price of minerals illegally extracted (Pr 151-154). The lessees had been directed to pay 100% compensation which ran into several thousand of crores.

17. So far as the present authority is concerned, it is facing severe financial crisis. It has not been able to pay its employees since the last four years, it has failed to pay retiral cum death benefit to the former employees and their families, central 6th and 7th pay revision have also not been paid. Due to severe financial crisis, the authority is also unable to

discharge to grant compassionate appointments. It has not even paid its electricity dues. The authority is struggling to stay afloat and carry out its functions as a development authority.

Special Leave Petition No. 4380 of 2024 is pending before this Hon'ble Court for payment of retiral dues and family pension.

W.P. (S) . No. 3852/20 & W.P. No. 479/2020 and several other writ petitions are pending before the High Court of Judicature at Ranchi for dues pertaining 6th Central pay revision.

18. As opposed to this the assessee praying for declaration of prospective overruling are profit making entities. The approximate liabilities of tax along with interest is annexed as **Annexure II** . It is vital to note here that out of the 9 big assessee companies , only 6 have to pay tax relating to mineral bearing lands, remaining three have industrial or commercial lands. All the 22 smaller companies also have nothing to do with mineral bearing land, these have to pay taxes for their industrial land. But since the entirety of Section 89 was struck down, even they are not paying.

Filed by :

Dated : 30.07.2024

(Ms. Sansriti Pathak)
Advocate for the Appellant

ANNEXURE -ISTATES WHERE ENACTMENTS WERE UPHeld BY THE HIGH COURTS

STATE	ENACTMENT	HIGH COURT JUDGMENT	INTERIM ORDER
Andhra Pradesh	Andhra Pradesh Minerals Bearing Lands (Infrastructure) Cess Act, 2005	The High Court vide its order dated 02.02.2006 declined to give any interim order to assesseees in writ petitions filed by them challenging the vires of the Act.	Vide order dated 06.03.2006, the High Court judgment was stayed in ONGC's appeal which related to oilfields only which has been de tagged from the present batch. There was no interim relief granted in other matters.
Madhya Pradesh	M.P. Rural Infrastructure & road Development Act, 2005	High Court vide its judgment and order dated 18.08.2006 upheld the Act.	(i)Vide order dated 10.05.2010 in SLP(C) 13027 , prayer for interim relief was rejected on the ground that court will not stay the operation of the Act. (ii)Vide orders dated 02.08.2010 and 06.12.2010, court directed deposit of tax dues without prejudice to its rights

			<p>and contentions in the pending appeals.</p> <p>(iii)In W.P(C) 1029/2019 vide order dated 23.08.2019, the statement of the counsel of the Petitioner is recorded that tax has already been paid.</p>
Rajasthan	Rajasthan Finance Act, 2006	High Court vide its judgment and order dated 22.02.2008 upheld the Act.	<p>(i)In SLP (C) No. 30568/2014 vide order dated 01.12.2014, interim relief was rejected.</p> <p>(ii)Vide order dated 08.05.2009 & 31.08.2009 in C.A. 6498/2008 interim stay was granted subject to bank guarantee.</p> <p>(iii)Vide order dated 10.09.2013 in CA 8267/2012 ,it was directed that returns be filed and no coercive steps was ordered.</p> <p>(iv)In some matters , 30 % of tax was</p>

			directed to be deposited [Order dated 15.03.2013 in SLP(C) 10035/2013]
Chhattisgarh	Chattisgarh (Adhosanrachna Vikas Evam Paryavaran) Upkar Adhiniyam, 2005	<p>The High Court vide its order dated 25.07.2012 directed to pay and make the payment subject to the final outcome of the matter in Supreme Court.</p> <p>Vide order dated 14.02.2020 ,the High Court directed payment of tax at the revised rate subject to final outcome.</p> <p><i>'if the issue comes to be answered by the Apex Court in favour of the Appellant, the amount so deposited would stand refunded or adjusted under other heads payable to the State Government or could be dealt with as to be ordered by the Hon'ble Apex Court, while deciding the Civil Appeals. There is no tenable ground to interdict the verdict passed by the learned Single Judge.'</i></p>	Vide order dated 22.10.2021, this Hon'ble Court in SLP(C) No. 16028/21 directed that the payments made by the petitioner would be subject to the outcome of the present special leave petition

Uttar Pradesh	U.P. Special Area Development Authority Act, 1986	The High Court has upheld the enactment and this was affirmed in Kesoram.	No stay is operating
Tamil Nadu	No statute was in question. Memo dated 22.05.1982 and letter dated 10.05.1982 was in question.	The High Court of Madras vide judgment dated 04.03.2002 held that royalty is not tax.	The prayer for interim relief was rejected and it was directed that in the event of the appeals being allowed the appellants may be entitled to restitution subject to such terms as this Court may think of it vide order Dated 19.01.2004 in C.A. 5329/2002

STATES WHERE ENACTMENTS WERE STRUCK DOWN BY THE HIGH COURTS

STATE	ENACTMENT	HIGH COURT JUDGMENT	INTERIM ORDER
Jharkhand	Mineral Area Development Authority Act, 1992	The High Court vide its judgment and order dated 22.03.1993 struck down Section 89 of the Act.	No interim relief
Orissa	The Orissa Rural Infrastructure & Social Economic Development Act, 2004	The High Court vide its judgment dated 05.12.2005 struck down the Act and also directed that if the consumers have paid any tax or any additional price in lieu of	No interim order in C.A 1883/06 an connected matters

		tax, the lessees shall refund it to the consumers.	
Bihar	Bihar Mineral Area Development Authority Act, 1992	The High Court vide its judgment and order dated 22.03.1993 struck down Section 89 of the Act.	No interim relief

Apparently different States stand on a different footing not only account of their laws being different but also with respect to their financial position and fiscal policy. The judgment rendered by respective High Courts are not identical. Some have upheld the State law and this Court refused to grant interim stay of the legislation. States must have made recovery. At least, writ petitioners were aware of their liability. In the judgment delivered by this Court, the majority opinion has emphasized fiscal federalism and asymmetry as being the core of Federalism [Pr 51 & 52]

JHARKHAND MINERAL AREA DEVELOPMENT AUTHORITY, DHANBAD

SUMMARY OF TAX FOR THE PERIOD 11.02.1993 TO 31.03.2024 - AMOUNT IN ACTUAL (RS.)

S. NO.	NAME OF ASSESSEE	AREA OF LAND	RATE PER (SQ METER PER ANNUM)	AMOUNT IN (RS.)
1	TATA IRON & STEEL CO. - JAMADOBA	19167256 SQM	1.5	895,137,112
2	BHARAT COKING COAL LIMITED	300072285 SQM	1.5	14,013,786,767
3	EASTERN COAL FIELD LIMITED	23783619 SQM	1.5	1,110,727,588
4	CENTRAL COAL FIELD LIMITED	44818276 SQM	1.5	2,093,074,884
5	STEEL AUTHORITY OF INDIA - SAIL (BOKARO STEEL LTD.)	139453532 SQM	1	4,341,780,651
6	D.V.C (BERMO COLLIERY), BERMO, BOKARO	1191700 SQM	1.5	55,654,022
7	STEEL AUTHORITY OF INDIA - SAIL (INDIAN IRON AND STEEL CO LTD), CHASNALA, DHANBAD	5275704 SQM	1.5	246,382,604
8	HINDUSTAN STEEL CONSTRUCTION LTD BOKARO (HSCL)	89144.98 SQM	1.25	3,469,327
9	HINDUSTAN STEEL CONSTRUCTION LTD BOKARO - (HSCL) (HINDUSTAN STEEL WORKS CONSTRUCTION LTD BOKARO STEEL CITY, BOKARO)	13452.78 SQM	1.25	523,553
	TOTAL			22,760,536,508

AMOUNT OF RUPEES TWO THOUSAND TWO HUNDRED SEVENTY SIX CRORES FIVE LAKH THIRTY SIX THOUSAND FIVE HUNDRED AND EIGHT ONLY.

NOTES:

Note - 1 Land Tax imposed and calculation rate done on the basis of Notification memo No: 3/मो-को-702/93-110/U.D.D. PATNA Dated 11.02.1993)

Note - 2 **RATE & CATEGORY OF LAND USE TAX:**

- 1) Industrial Purpose @ Rs. 1/- Per Square Meter Per Annum
- 2) Commercial Purpose @ Rs. 1.25/- Per Square Meter Per Annum
- 3) All Other Non Agriculture, Non Residential Purposes Other Than Category 1 & 2 Above @ Rs. 1.50/- Per Square Meter Per Annum

FOR
S.K.SULTANIA & CO.



SUMIT KUMAR SULTANIA
PARTNER
MEMB NO. - 410124
UDIN: 24410124BKBLP2012

JHARKHAND MINERAL AREA DEVELOPMENT AUTHORITY, DHANBAD

YEAR WISE LAND TAX FOR THE PERIOD 11.02.1993 TO 31.03.2024										AMOUNT IN (RS.)
PERIOD	TATA IRON & STEEL CO. - JAMADOBA	BHARAT COKING COAL LIMITED	EASTERN COAL FIELD LIMITED	CENTRAL COAL FIELD LIMITED	STEEL AUTHORITY OF INDIA - SAIL (BOKARO STEEL LTD.)	D.V.C (BERMO COLLIERY), BERMO, BOKARO	STEEL AUTHORITY OF INDIA - SAIL (INDIAN IRON AND STEEL CO LTD), CHASNALA, DHANBAD	HINDUSTAN STEEL CONSTRUCTION LTD BOKARO (HSCL)	HINDUSTAN STEEL CONSTRUCTION LTD BOKARO - (HSCL) (HINDUSTAN STEEL WORKS CONSTRUCTION LTD BOKARO STEEL CITY, BOKARO)	TOTAL TAX
11.02.1993 to 31.03.1993	3,859,707.72	60,425,514.92	4,789,304.10	9,025,050.10	18,721,159.09	239,972.47	1,062,367.79	14,959.26	2,257.49	98,140,292.93
01.04.1993 to 31.03.1994	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.1994 to 31.03.1995	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.1995 to 31.03.1996	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.1996 to 31.03.1997	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.1997 to 31.03.1998	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.1998 to 31.03.1999	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.1999 to 31.03.2000	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2000 to 31.03.2001	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2001 to 31.03.2002	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2002 to 31.03.2003	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2003 to 31.03.2004	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2004 to 31.03.2005	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2005 to 31.03.2006	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2006 to 31.03.2007	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2007 to 31.03.2008	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2008 to 31.03.2009	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2009 to 31.03.2010	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2010 to 31.03.2011	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2011 to 31.03.2012	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2012 to 31.03.2013	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2013 to 31.03.2014	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2014 to 31.03.2015	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2015 to 31.03.2016	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2016 to 31.03.2017	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2017 to 31.03.2018	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2018 to 31.03.2019	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2019 to 31.03.2020	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2020 to 31.03.2021	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2021 to 31.03.2022	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2022 to 31.03.2023	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
01.04.2023 to 31.03.2024	28,750,884.00	450,108,427.50	35,675,428.50	67,227,414.00	139,453,532.00	1,787,550.00	7,913,556.00	111,431.23	16,815.98	731,045,039.20
TOTAL	895,137,111.72	14,013,786,767.42	1,110,727,587.60	2,093,074,884.10	4,341,780,651.09	55,654,022.47	246,382,603.79	3,469,327.24	523,552.71	22,760,536,508.13



JHARKHAND MINERAL AREA DEVELOPMENT AUTHORITY, DHANBAD

SUMMARY OF INTEREST ON LAND TAX FOR THE PERIOD 31.01.1995 TO 31.03.2024 - AMOUNT IN ACTUAL (RS).

S. NO.	NAME OF ASSESSEE	AREA OF LAND	RATE PER (SQ METER PER ANNUM)	INTEREST AMOUNT ON TAX (IN RS.)
1	TATA IRON & STEEL CO. - JAMADOBA	19167256 SQM	1.5	2,976,871,256
2	BHARAT COKING COAL LIMITED	300072285 SQM	1.5	46,604,300,574
3	EASTERN COAL FIELD LIMITED	23783619 SQM	1.5	3,693,839,731
4	CENTRAL COAL FIELD LIMITED	44818276 SQM	1.5	6,960,737,497
5	STEEL AUTHORITY OF INDIA - SAIL (BOKARO STEEL LTD.)	139453532 SQM	1	14,439,041,627
6	D.V.C (BERMO COLLIERY), BERMO, BOKARO	1191700 SQM	1.5	185,083,221
7	STEEL AUTHORITY OF INDIA - SAIL (INDIAN IRON AND STEEL CO LTD), CHASNALA, DHANBAD	5275704 SQM	1.5	819,370,889
8	HINDUSTAN STEEL CONSTRUCTION LTD BOKARO (HSCL)	89144.98 SQM	1.25	11,537,607
9	HINDUSTAN STEEL CONSTRUCTION LTD BOKARO - (HSCL) (HINDUSTAN STEEL WORKS CONSTRUCTION LTD BOKARO STEEL CITY, BOKARO)	13452.78 SQM	1.25	1,741,129
	TOTAL			75,692,523,531

AMOUNT OF RUPEES SEVEN THOUSAND FIVE HUNDRED SIXTY NINE CRORES TWENTY FIVE LAKH TWENTY THREE THOUSAND FIVE HUNDRED AND THIRTY ONE ONLY

NOTES:

Note-1 Interest calculation done on the basis of Bihar Gazzate Notification G.S.R. -31, dated 06.10.1994 i.e. Bihar Mineral Area Development Authority Land use Tax, Rule 1994.

Note - 2 Interest has been charged @ 2% Per Month.

FOR
S.K.SULTANIA & CO.



SUMIT KUMAR SULTANIA
PARTNER
MEMB NO. - 410124
UDIN: 24410124BKEBLR8897

JHARKHAND MINERAL AREA DEVELOPMENT AUTHORITY, DHANBAD

YEAR WISE INTEREST ON LAND TAX FOR THE PERIOD 31.01.1995 TO 31.03.2024										AMOUNT IN ACTUAL (RS.)
YEAR	TATA IRON & STEEL CO. - JAMADOBA	BHARAT COKING COAL LIMITED	EASTERN COAL FIELD LIMITED	CENTRAL COAL FIELD LIMITED	STEEL AUTHORITY OF INDIA - SAIL (BOKARO STEEL LTD.)	D.V.C (BERMO COLLIERY), BERMO, BOKARO	STEEL AUTHORITY OF INDIA - SAIL (INDIAN IRON AND STEEL CO LTD), CHASNALA, DHANBAD	HINDUSTAN STEEL CONSTRUCTION LTD BOKARO (HSCL)	HINDUSTAN STEEL CONSTRUCTION LTD BOKARO - (HSCL) (HINDUSTAN STEEL WORKS CONSTRUCTION LTD BOKARO STEEL CITY, BOKARO)	TOTAL INTEREST
11.02.1993 to 31.03.1993	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01.04.1993 to 31.03.1994	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31.01.1995 to 31.03.1995	100,345,311.33	1,570,952,402.40	124,513,109.92	234,634,725.94	486,715,750.55	6,238,843.34	27,619,611.30	388,913.29	58,690.52	2,551,467,358.60
01.04.1995 to 31.03.1996	195,793,520.04	3,065,238,391.28	242,949,668.09	457,818,689.34	949,678,552.92	12,173,215.50	53,891,316.36	758,846.64	114,516.79	4,978,416,716.95
01.04.1996 to 31.03.1997	188,893,307.88	2,957,212,368.68	234,387,565.25	441,684,109.98	916,209,705.24	11,744,203.50	51,992,062.92	732,103.15	110,480.96	4,802,965,907.54
01.04.1997 to 31.03.1998	181,993,095.72	2,849,186,346.08	225,825,462.41	425,549,530.62	882,740,857.56	11,315,191.50	50,092,809.48	705,359.65	106,445.12	4,627,515,098.14
01.04.1998 to 31.03.1999	175,092,883.56	2,741,160,323.48	217,263,359.57	409,414,951.26	849,272,009.88	10,886,179.50	48,193,556.04	678,616.16	102,409.29	4,452,064,288.73
01.04.1999 to 31.03.2000	168,192,671.40	2,633,134,300.88	208,701,256.73	393,280,371.90	815,803,162.20	10,457,167.50	46,294,302.60	651,872.67	98,373.45	4,276,613,479.32
01.04.2000 to 31.03.2001	161,292,459.24	2,525,108,278.28	200,139,153.89	377,145,792.54	782,334,314.52	10,028,155.50	44,395,049.16	625,129.17	94,337.62	4,101,162,669.91
01.04.2001 to 31.03.2002	154,392,247.08	2,417,082,255.68	191,577,051.05	361,011,213.18	748,865,466.84	9,599,143.50	42,495,795.72	598,385.68	90,301.79	3,925,711,860.50
01.04.2002 to 31.03.2003	147,492,034.92	2,309,056,233.08	183,014,948.21	344,876,633.82	715,396,619.16	9,170,131.50	40,596,542.28	571,642.18	86,265.95	3,750,261,051.10
01.04.2003 to 31.03.2004	140,591,822.76	2,201,030,210.48	174,452,845.37	328,742,054.46	681,927,771.48	8,741,119.50	38,697,288.84	544,898.69	82,230.12	3,574,810,241.69
01.04.2004 to 31.03.2005	133,691,610.60	2,093,004,187.88	165,890,742.53	312,607,475.10	648,458,923.80	8,312,107.50	36,798,035.40	518,155.20	78,194.28	3,399,359,432.28
01.04.2005 to 31.03.2006	126,791,398.44	1,984,978,165.28	157,328,639.69	296,472,895.74	614,990,076.12	7,883,095.50	34,898,781.96	491,411.70	74,158.45	3,223,908,622.87
01.04.2006 to 31.03.2007	119,891,186.28	1,876,952,142.68	148,766,536.85	280,338,316.38	581,521,228.44	7,454,083.50	32,999,528.52	464,668.21	70,122.62	3,048,457,813.46
01.04.2007 to 31.03.2008	112,990,974.12	1,768,926,120.08	140,204,434.01	264,203,737.02	548,052,380.76	7,025,071.50	31,100,275.08	437,924.71	66,086.78	2,873,007,004.06
01.04.2008 to 31.03.2009	106,090,761.96	1,660,900,097.48	131,642,331.17	248,069,157.66	514,583,533.08	6,596,059.50	29,201,021.64	411,181.22	62,050.95	2,697,556,194.65
01.04.2009 to 31.03.2010	99,190,549.80	1,552,874,074.88	123,080,228.33	231,934,578.30	481,114,685.40	6,167,047.50	27,301,768.20	384,437.73	58,015.11	2,522,105,385.24
01.04.2010 to 31.03.2011	92,290,337.64	1,444,848,052.28	114,518,125.49	215,799,998.94	447,645,837.72	5,738,035.50	25,402,514.76	357,694.23	53,979.28	2,346,654,575.83
01.04.2011 to 31.03.2012	85,390,125.48	1,336,822,029.68	105,956,022.65	199,665,419.58	414,176,990.04	5,309,023.50	23,503,261.32	330,950.74	49,943.45	2,171,203,766.42
01.04.2012 to 31.03.2013	78,489,913.32	1,228,796,007.08	97,393,919.81	183,530,840.22	380,708,142.36	4,880,011.50	21,604,007.88	304,207.24	45,907.61	1,995,752,957.02
01.04.2013 to 31.03.2014	71,589,701.16	1,120,769,984.48	88,831,816.97	167,396,260.86	347,239,294.68	4,450,999.50	19,704,754.44	277,463.75	41,871.78	1,820,302,147.61
01.04.2014 to 31.03.2015	64,689,489.00	1,012,743,961.88	80,269,714.13	151,261,681.50	313,770,447.00	4,021,987.50	17,805,501.00	250,720.26	37,835.94	1,644,851,338.20
01.04.2015 to 31.03.2016	57,789,276.84	904,717,939.28	71,707,611.29	135,127,102.14	280,301,599.32	3,592,975.50	15,906,247.56	223,976.76	33,800.11	1,469,400,528.79
01.04.2016 to 31.03.2017	50,889,064.68	796,691,916.68	63,145,508.45	118,992,522.78	246,832,751.64	3,163,963.50	14,006,994.12	197,233.27	29,764.28	1,293,949,719.38
01.04.2017 to 31.03.2018	43,988,852.52	688,665,894.08	54,583,405.61	102,857,943.42	213,363,903.96	2,734,951.50	12,107,740.68	170,489.77	25,728.44	1,118,498,909.98
01.04.2018 to 31.03.2019	37,088,640.36	580,639,871.48	46,021,302.77	86,723,364.06	179,895,056.28	2,305,939.50	10,208,487.24	143,746.28	21,692.61	943,048,100.57
01.04.2019 to 31.03.2020	30,188,428.20	472,613,848.88	37,459,199.93	70,588,784.70	146,426,208.60	1,876,927.50	8,309,233.80	117,002.79	17,656.77	767,597,291.16
01.04.2020 to 31.03.2021	23,288,216.04	364,587,826.28	28,897,097.09	54,454,205.34	112,957,360.92	1,447,915.50	6,409,980.36	90,259.29	13,620.94	592,146,481.75
01.04.2021 to 31.03.2022	16,388,003.88	256,561,803.68	20,334,994.25	38,319,625.98	79,488,513.24	1,018,903.50	4,510,726.92	63,515.80	9,585.11	416,695,672.34
01.04.2022 to 31.03.2023	9,487,791.72	148,535,781.08	11,772,891.41	22,185,046.62	46,019,665.56	589,891.50	2,611,473.48	36,772.30	5,549.27	241,244,862.94
01.04.2023 to 31.03.2024	2,587,579.56	40,509,758.48	3,210,788.57	6,050,467.26	12,550,817.88	160,879.50	712,220.04	10,028.81	1,513.44	65,794,053.53
TOTAL	2,976,871,255.53	46,604,300,573.78	3,693,839,731.34	6,960,737,496.64	14,439,041,627.15	185,083,220.84	819,370,889.10	11,537,607.35	1,741,128.82	75,692,523,530.56



JHARKHAND MINERAL AREA DEVELOPMENT AUTHORITY, DHANBAD

SUMMARY OF LAND TAX FOR THE PERIOD 11.02.1993 TO 31.03.2024 - AMOUNT IN CRORES

S. NO.	NAME OF ASSESSEE	AREA OF LAND	RATE PER (SQ METER PER ANNUM)	AMOUNT OF TAX IN CRORES
1	TATA IRON & STEEL CO. - JAMADOBA	19167256 SQM	1.5	89.5137
2	BHARAT COKING COAL LIMITED	300072285 SQM	1.5	1,401.3787
3	EASTERN COAL FIELD LIMITED	23783619 SQM	1.5	111.0728
4	CENTRAL COAL FIELD LIMITED	44818276 SQM	1.5	209.3075
5	STEEL AUTHORITY OF INDIA - SAIL (BOKARO STEEL LTD.)	139453532 SQM	1	434.1781
6	D.V.C (BERMO COLLIERY), BERMO, BOKARO	1191700 SQM	1.5	5.5654
7	STEEL AUTHORITY OF INDIA - SAIL (INDIAN IRON AND STEEL CO LTD), CHASNALA, DHANBAD	5275704 SQM	1.5	24.6383
8	HINDUSTAN STEEL CONSTRUCTION LTD BOKARO (HSCL)	89144.98 SQM	1.25	0.3469
9	HINDUSTAN STEEL CONSTRUCTION LTD BOKARO - (HSCL) (HINDUSTAN STEEL WORKS CONSTRUCTION LTD BOKARO STEEL CITY, BOKARO)	13452.78 SQM	1.25	0.0524
	TOTAL			2,276.0537

AMOUNT OF RUPEES TWO THOUSAND TWO HUNDERED SEVENTY SIX CRORES FIVE LAKH THIRTY SEVEN THOUSAND ONLY

NOTES:

Note - 1 Land Tax imposed and calculation rate done on the basis of Notification memo No: 3/प्रो-चौ-702/93-110/U.D.D. PATNA Dated 11.02.1993)

Note - 2 **RATE & CATEGORY OF LAND USE TAX:**

- 1) Industrial Purpose @ Rs. 1/- Per Square Meter Per Annum
- 2) Commercial Purpose @ Rs. 1.25/- Per Square Meter Per Annum
- 3) All Other Non Agriculture, Non Residential Purposes Other Than Category 1 & 2 Above @ Rs. 1.50/- Per Square Meter Per Annum

FOR

S.K.SULTANIA & CO.



SUMIT KUMAR SULTANIA
PARTNER
MEMB NO. - 410124
UDIN: 24410124BKEBLP2012

JHARKHAND MINERAL AREA DEVELOPMENT AUTHORITY, DHANBAD

YEAR WISE LAND TAX FOR THE PERIOD 11.02.1993 TO 31.03.2024

AMOUNT IN RS CRORES

YEAR	TATA IRON & STEEL CO. - JAMADOBA	BHARAT COKING COAL LIMITED	EASTERN COAL FIELD LIMITED	CENTRAL COAL FIELD LIMITED	STEEL AUTHORITY OF INDIA - SAIL (BOKARO STEEL LTD.)	D.V.C (BERMO COLLIERY), BERMO, BOKARO	STEEL AUTHORITY OF INDIA - SAIL (INDIAN IRON AND STEEL CO LTD), CHASNALA, DHANBAD	HINDUSTAN STEEL CONSTRUCTION LTD BOKARO (HSCL)	HINDUSTAN STEEL CONSTRUCTION LTD BOKARO - (HSCL) (HINDUSTAN STEEL WORKS CONSTRUCTION)	TOTAL TAX
11.02.1993 to 31.03.1993	0.39	6.04	0.48	0.90	1.87	0.02	0.11	0.00	0.00	9.8140
01.04.1993 to 31.03.1994	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.1994 to 31.03.1995	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.1995 to 31.03.1996	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.1996 to 31.03.1997	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.1997 to 31.03.1998	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.1998 to 31.03.1999	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.1999 to 31.03.2000	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2000 to 31.03.2001	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2001 to 31.03.2002	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2002 to 31.03.2003	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2003 to 31.03.2004	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2004 to 31.03.2005	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2005 to 31.03.2006	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2006 to 31.03.2007	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2007 to 31.03.2008	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2008 to 31.03.2009	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2009 to 31.03.2010	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2010 to 31.03.2011	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2011 to 31.03.2012	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2012 to 31.03.2013	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2013 to 31.03.2014	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2014 to 31.03.2015	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2015 to 31.03.2016	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2016 to 31.03.2017	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2017 to 31.03.2018	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2018 to 31.03.2019	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2019 to 31.03.2020	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2020 to 31.03.2021	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2021 to 31.03.2022	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2022 to 31.03.2023	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
01.04.2023 to 31.03.2024	2.88	45.01	3.57	6.72	13.95	0.18	0.79	0.01	0.00	73.1045
TOTAL	89.5137	1,401.3787	111.0728	209.3075	434.1781	5.5654	24.6383	0.3469	0.0524	2,276.0537



JHARKHAND MINERAL AREA DEVELOPMENT AUTHORITY, DHANBAD

SUMMARY OF INTEREST ON LAND TAX FOR THE PERIOD 31.01.1995 TO 31.03.2024 - AMOUNT IN CRORES

S. NO.	NAME OF ASSESSEE	AREA OF LAND	RATE PER (SQ METER PER ANNUM)	INTEREST AMOUNT ON TAX (IN CRORES)
1	TATA IRON & STEEL CO. - JAMADOBA	19167256 SQM	1.5	297.6871
2	BHARAT COKING COAL LIMITED	300072285 SQM	1.5	4,660.4301
3	EASTERN COAL FIELD LIMITED	23783619 SQM	1.5	369.3840
4	CENTRAL COAL FIELD LIMITED	44818276 SQM	1.5	696.0737
5	STEEL AUTHORITY OF INDIA - SAIL (BOKARO STEEL LTD.)	139453532 SQM	1	1,443.9042
6	D.V.C (BERMO COLLIERY), BERMO, BOKARO	1191700 SQM	1.5	18.5083
7	STEEL AUTHORITY OF INDIA - SAIL (INDIAN IRON AND STEEL CO LTD), CHASNALA, DHANBAD	5275704 SQM	1.5	81.9371
8	HINDUSTAN STEEL CONSTRUCTION LTD BOKARO (HSCL)	89144.98 SQM	1.25	1.1538
9	HINDUSTAN STEEL CONSTRUCTION LTD BOKARO - (HSCL) (HINDUSTAN STEEL WORKS CONSTRUCTION LTD BOKARO STEEL CITY, BOKARO)	13452.78 SQM	1.25	0.1741
	TOTAL			7,569.2524

AMOUNT OF RUPEES SEVEN THOUSAND FIVE HUNDRED SIXTY NINE CRORES TWENTY FIVE LAKH THWENTY FOUR THOUSAND ONLY

7569.252353

NOTES:

Note-1 Interest calculation done on the basis of Bihar Gazzate Notification G.S.R. -31, dated 06.10.1994 i.e. Bihar Mineral Area Development Authority Land use Tax, Rule 1994.

Note - 2 Interest has been charged @ 2% Per Month.

FOR
S.K.SULTANIA & CO.



SUMIT KUMAR SULTANIA
PARTNER
MEMB NO. - 410124
UDIN: 24410124BKEBLR8897

JHARKHAND MINERAL AREA DEVELOPMENT AUTHORITY, DHANBAD

YEAR WISE INTEREST ON LAND TAX FOR THE PERIOD 31.01.1995 TO 31.03.2024

AMOUNT IN CRORES

YEAR	TATA IRON & STEEL CO. - JAMADOBA	BHARAT COKING COAL LIMITED	EASTERN COAL FIELD LIMITED	CENTRAL COAL FIELD LIMITED	STEEL AUTHORITY OF INDIA - SAIL (BOKARO STEEL LTD.)	D.V.C (BERMO COLLIERY), BERMO, BOKARO	STEEL AUTHORITY OF INDIA - SAIL (INDIAN IRON AND STEEL CO LTD), CHASNALA, DHANBAD	HINDUSTAN STEEL CONSTRUCTION LTD BOKARO (HSCL)	HINDUSTAN STEEL CONSTRUCTION LTD BOKARO (HSCL) (HINDUSTAN STEEL WORKS CONSTRUCTION LTD BOKARO STEEL CITY, BOKARO)	TOTAL INTEREST
11.02.1993 to 31.03.1993	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
01.04.1993 to 31.03.1994	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
31.01.1995 to 31.03.1995	10.0345	157.0952	12.4513	23.4635	48.6716	0.6239	2.7620	0.0389	0.0059	255.1467
01.04.1995 to 31.03.1996	19.5794	306.5238	24.2950	45.7819	94.9679	1.2173	5.3891	0.0759	0.0115	497.8417
01.04.1996 to 31.03.1997	18.8893	295.7212	23.4388	44.1684	91.6210	1.1744	5.1992	0.0732	0.0110	480.2966
01.04.1997 to 31.03.1998	18.1993	284.9186	22.5825	42.5550	88.2741	1.1315	5.0093	0.0705	0.0106	462.7515
01.04.1998 to 31.03.1999	17.5093	274.1160	21.7263	40.9415	84.9272	1.0886	4.8194	0.0679	0.0102	445.2064
01.04.1999 to 31.03.2000	16.8193	263.3134	20.8701	39.3280	81.5803	1.0457	4.6294	0.0652	0.0098	427.6613
01.04.2000 to 31.03.2001	16.1292	252.5108	20.0139	37.7146	78.2334	1.0028	4.4395	0.0625	0.0094	410.1163
01.04.2001 to 31.03.2002	15.4392	241.7082	19.1577	36.1011	74.8865	0.9599	4.2496	0.0598	0.0090	392.5712
01.04.2002 to 31.03.2003	14.7492	230.9056	18.3015	34.4877	71.5397	0.9170	4.0597	0.0572	0.0086	375.0261
01.04.2003 to 31.03.2004	14.0592	220.1030	17.4453	32.8742	68.1928	0.8741	3.8697	0.0545	0.0082	357.4810
01.04.2004 to 31.03.2005	13.3692	209.3004	16.5891	31.2607	64.8459	0.8312	3.6798	0.0518	0.0078	339.9359
01.04.2005 to 31.03.2006	12.6791	198.4978	15.7329	29.6473	61.4990	0.7883	3.4899	0.0491	0.0074	322.3909
01.04.2006 to 31.03.2007	11.9891	187.6952	14.8767	28.0338	58.1521	0.7454	3.3000	0.0465	0.0070	304.8458
01.04.2007 to 31.03.2008	11.2991	176.8926	14.0204	26.4204	54.8052	0.7025	3.1100	0.0438	0.0066	287.3007
01.04.2008 to 31.03.2009	10.6091	166.0900	13.1642	24.8069	51.4584	0.6596	2.9201	0.0411	0.0062	269.7556
01.04.2009 to 31.03.2010	9.9191	155.2874	12.3080	23.1935	48.1115	0.6167	2.7302	0.0384	0.0058	252.2105
01.04.2010 to 31.03.2011	9.2290	144.4848	11.4518	21.5800	44.7646	0.5738	2.5403	0.0358	0.0054	234.6655
01.04.2011 to 31.03.2012	8.5390	133.6822	10.5956	19.9665	41.4177	0.5309	2.3503	0.0331	0.0050	217.1204
01.04.2012 to 31.03.2013	7.8490	122.8796	9.7394	18.3531	38.0708	0.4880	2.1604	0.0304	0.0046	199.5753
01.04.2013 to 31.03.2014	7.1590	112.0770	8.8832	16.7396	34.7239	0.4451	1.9705	0.0277	0.0042	182.0302
01.04.2014 to 31.03.2015	6.4689	101.2744	8.0270	15.1262	31.3770	0.4022	1.7806	0.0251	0.0038	164.4851
01.04.2015 to 31.03.2016	5.7789	90.4718	7.1708	13.5127	28.0302	0.3593	1.5906	0.0224	0.0034	146.9401
01.04.2016 to 31.03.2017	5.0889	79.6692	6.3146	11.8993	24.6833	0.3164	1.4007	0.0197	0.0030	129.3950
01.04.2017 to 31.03.2018	4.3989	68.8666	5.4583	10.2858	21.3364	0.2735	1.2108	0.0170	0.0026	111.8499
01.04.2018 to 31.03.2019	3.7089	58.0640	4.6021	8.6723	17.9895	0.2306	1.0208	0.0144	0.0022	94.3048
01.04.2019 to 31.03.2020	3.0188	47.2614	3.7459	7.0589	14.6426	0.1877	0.8309	0.0117	0.0018	76.7597
01.04.2020 to 31.03.2021	2.3288	36.4588	2.8897	5.4454	11.2957	0.1448	0.6410	0.0090	0.0014	59.2146
01.04.2021 to 31.03.2022	1.6388	25.6562	2.0335	3.8320	7.9489	0.1019	0.4511	0.0064	0.0010	41.6696
01.04.2022 to 31.03.2023	0.9488	14.8536	1.1773	2.2185	4.6020	0.0590	0.2611	0.0037	0.0006	24.1245
01.04.2023 to 31.03.2024	0.2588	4.0510	0.3211	0.6050	1.2551	0.0161	0.0712	0.0010	0.0002	6.5794
TOTAL	297.6871	4,660.4301	369.3840	696.0737	1,443.9042	18.5083	81.9371	1.1538	0.1741	7,569.2524



JHARKHAND MINERAL AREA DEVELOPMENT AUTHORITY, DHANBAD

SUMMARY OF LAND TAX FOR THE PERIOD 11.02.1993 TO 31.03.2024 - AMOUNT IN ACTUAL (RS.)

S. NO.	NAME OF ASSESSEE	AREA OF LAND	RATE PER (SQ METER PER ANNUM)	TAX AMOUNT IN (RS.)
1	PATLIPUTRA INDUSTRY KENDRA	3242 SQUARE METER	1	100,937
2	PAWAN HARD COKE INDUSTRY, RATANPUR, GOVINDPUR	9948 SQUARE METER	1	309,723
3	INDRA HARD COKE, TUNDI ROAD, GOVINDPUR	10130 SQUARE METER	1	315,390
4	SRI SHYAM COKE, MANUF CO, GOVINDPUR	3323 SQUARE METER	1	103,459
5	K M COKE INDUSTRY, BAGSUMA, GOVINDPUR	3485 SQUARE METER	1	108,503
6	BAJRANG BALI COAL CO, GOVINDPUR	4255 SQUARE METER	1	132,476
7	PRADIP COKE INDUSTRY, GOVINDPUR	4255 SQUARE METER	1	132,476
8	ANUP MAKE KENDRA, GOVINDUPUR	6000 SQUARE METER	1	186,805
9	SHYAM COKE INDUSTRY PVT LTD, JANGALPUR, GOVINDPUR	3323 SQUARE METER	1	103,459
10	ORIENTAL COKE INDUSTRY, KANDRA, GOVINDPUR	4052 SQUARE METER	1	126,156
11	SHARMA & CO, GOVINDPUR	12562 SQUARE METER	1	391,108
12	BARIO FUEL CO, GOVINDPUR	1621 SQUARE METER	1	50,469
13	BHAWANI COKE INDUSTRY, GOVINDPUR	5794 SQUARE METER	1	180,392
14	SRI KRISHNA HARD COKE, GOVINDPUR	4336 SQUARE METER	1	134,998
15	SWARSHATI HARD COKE MANF CO, AMJHOR, BALIAPUR	2634 SQUARE METER	1	82,008
	TOTAL			2,458,360

AMOUNT OF RUPEES TWENTY FOUR LAKH FIFTY EIGHT THOUSAND THREE HUNDERED AND THIRTY SIX ONLY

NOTES:

Note - 1 Land Tax imposed and calculation rate done on the basis of Notification memo No: 3/सं-सो-702/93-110/U.D.D. PATNA Dated 11.02.1993)

Note - 2 **RATE & CATEGORY OF LAND USE TAX:**

- 1) Industrial Purpose @ Rs. 1/- Per Square Meter Per Annum
- 2) Commercial Purpose @ Rs. 1.25/- Per Square Meter Per Annum
- 3) All Other Non Agriculture, Non Residential Purposes Other Than Category 1 & 2 Above @ Rs. 1.50/- Per Square Meter Per Annum

For,
S.K.SULTANIA & CO.



SUMIT KUMAR SULTANIA
PARTNER
MEMB NO. - 410124
UDIN: 24410124BKEBLS8929

JHARKHAND MINERAL AREA DEVELOPMENT AUTHORITY, DHANBAD

PERIOD	YEAR WISE LAND USE TAX FOR THE PERIOD 11.02.1993 TO 31.03.2024															AMOUNT IN (RS.)
	PATLIPUTRA INDUSTRY KENDRA	PAWAN HARD COKE INDUSTRY, RATANPUR, GOVINDPUR	INDRA HARD COKE, TUNDI ROAD, GOVINDPUR	SRI SHYAM COKE, MANUF CO, GOVINDPUR	K M COKE INDUSTRY, BAGSUMA, GOVINDPUR	BAJRANG BALI COAL CO, GOVINDPUR	PRADIP COKE INDUSTRY, GOVINDPUR	ANUP MAKE KENDRA, GOVINDUPUR	SHYAM COKE INDUSTRY PVT LTD, JANGALPUR, GOVINDPUR	ORIENTAL COKE INDUSTRY, KANDRA, GOVINDPUR	SHARMA & CO, GOVINDPUR	BARIO FUEL CO, GOVINDPUR	BHAWANI COKE INDUSTRY, GOVINDPUR	SRI KRISHNA HARD COKE, GOVINDPUR	SWARSHATI HARD COKE MANF CO, AMJHOR, BALIAPUR	TOTAL TAX
11.02.1993 to 31.03.1993	435.23	1,335.48	1,359.92	446.10	467.85	571.22	571.22	805.48	446.10	543.97	1,686.41	217.61	777.82	582.09	353.61	10,600.11
01.04.1993 to 31.03.1994	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.1994 to 31.03.1995	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.1995 to 31.03.1996	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.1996 to 31.03.1997	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.1997 to 31.03.1998	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.1998 to 31.03.1999	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.1999 to 31.03.2000	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2000 to 31.03.2001	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2001 to 31.03.2002	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2002 to 31.03.2003	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2003 to 31.03.2004	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2004 to 31.03.2005	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2005 to 31.03.2006	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2006 to 31.03.2007	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2007 to 31.03.2008	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2008 to 31.03.2009	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2009 to 31.03.2010	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2010 to 31.03.2011	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2011 to 31.03.2012	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2012 to 31.03.2013	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2013 to 31.03.2014	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2014 to 31.03.2015	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2015 to 31.03.2016	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2016 to 31.03.2017	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2017 to 31.03.2018	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2018 to 31.03.2019	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2019 to 31.03.2020	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2020 to 31.03.2021	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2021 to 31.03.2022	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2022 to 31.03.2023	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
01.04.2023 to 31.03.2024	3,242.00	9,948.00	10,130.00	3,323.00	3,485.00	4,255.00	4,255.00	6,000.00	3,323.00	4,052.00	12,562.00	1,621.00	5,794.00	4,336.00	2,634.00	78,960.00
TOTAL	100,937.23	309,723.48	315,389.92	103,459.10	108,502.85	132,476.22	132,476.22	186,805.48	103,459.10	126,155.97	391,108.41	50,468.61	180,391.82	134,998.09	82,007.61	2,458,360.11



JHARKHAND MINERAL AREA DEVELOPMENT AUTHORITY, DHANBAD

SUMMARY OF INTEREST ON LAND TAX FOR THE PERIOD 31.01.1995 TO 31.03.2024 - AMOUNT IN ACTUAL (RS).

S. NO.	NAME OF ASSESSEE	AREA OF LAND	RATE PER (SQ METER PER ANNUM)	INTEREST AMOUNT ON TAX (IN RS.)
1	PATLIPUTRA INDUSTRY KENDRA	3242 SQUARE METER	1	335,677
2	PAWAN HARD COKE INDUSTRY, RATANPUR, GOVINDPUR	9948 SQUARE METER	1	1,030,018
3	INDRA HARD COKE, TUNDI ROAD, GOVINDPUR	10130 SQUARE METER	1	1,048,862
4	SRI SHYAM COKE, MANUF CO, GOVINDPUR	3323 SQUARE METER	1	344,064
5	K M COKE INDUSTRY, BAGSUMA, GOVINDPUR	3485 SQUARE METER	1	360,837
6	BAJRANG BALI COAL CO, GOVINDPUR	4255 SQUARE METER	1	440,563
7	PRADIP COKE INDUSTRY, GOVINDPUR	4255 SQUARE METER	1	440,563
8	ANUP MAKE KENDRA, GOVINDPUR	6000 SQUARE METER	1	621,241
9	SHYAM COKE INDUSTRY PVT LTD, JANGALPUR, GOVINDPUR	3323 SQUARE METER	1	344,064
10	ORIENTAL COKE INDUSTRY, KANDRA, GOVINDPUR	4052 SQUARE METER	1	419,545
11	SHARMA & CO, GOVINDPUR	12562 SQUARE METER	1	1,300,672
12	BARIO FUEL CO, GOVINDPUR	1621 SQUARE METER	1	167,839
13	BHAWANI COKE INDUSTRY, GOVINDPUR	5794 SQUARE METER	1	599,912
14	SRI KRISHNA HARD COKE, GOVINDPUR	4336 SQUARE METER	1	448,950
15	SWARSHATI HARD COKE MANF CO, AMJHOR, BALIAPUR	2634 SQUARE METER	1	272,725
	TOTAL			8,175,531

AMOUNT OF RUPEES EIGHTY ONE LAKH SEVENTY FIVE THOUSAND FIVE HUNDRED AND THIRTY ONE ONLY

NOTES:

Note-1 Interest calculation done on the basis of Bihar Gazzate Notification G.S.R. -31, dated 06.10.1994 i.e. Bihar Mineral Area Development Authority Land use Tax, Rule 1994.

Note - 2 Interest has been charged @ 2% Per Month.

For,
S.K.SULTANIA & CO.



SUMIT KUMAR SULTANIA
PARTNER
MEMB NO. - 410124
UDIN: 24410124BKEBLT3285

JHARKHAND MINERAL AREA DEVELOPMENT AUTHORITY, DHANBAD

YEAR WISE INTEREST ON LAND TAX FOR THE PERIOD 31.01.1995 TO 31.03.2024

AMOUNT IN ACTUAL (RS.)

YEAR	PATILPUTRA INDUSTRY KENDRA	PAWAN HARD COKE INDUSTRY, RATANPUR, GOVINDPUR	INDRA HARD COKE, TUNDI ROAD, GOVINDPUR	SRI SHYAM COKE, MANUF CO, GOVINDPUR	K M COKE INDUSTRY, BAGSUMA, GOVINDPUR	BAJRANG BALI COAL CO, GOVINDPUR	PRADIP COKE INDUSTRY, GOVINDPUR	ANUP MAKE KENDRA, GOVINDPUR	SHYAM COKE INDUSTRY PVT LTD, JANGALPUR, GOVINDPUR	ORIENTAL COKE INDUSTRY, KANDRA, GOVINDPUR	SHARMA & CO, GOVINDPUR	BARIO FUEL CO, GOVINDPUR	BHAWANI COKE INDUSTRY, GOVINDPUR	SRI KRISHNA HARD COKE, GOVINDPUR	SWARSHATI HARD COKE MANF CO, AMIJHOR, BALIAPUR	TOTAL INTEREST
11.02.1993 to 31.03.1993	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01.04.1993 to 31.03.1994	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
31.01.1995 to 31.03.1995	11,315.11	34,720.16	35,355.37	11,597.82	12,163.22	14,850.65	14,850.65	20,940.99	11,597.82	14,142.15	43,843.44	5,657.56	20,222.01	15,133.35	9,193.09	275,583.38
01.04.1995 to 31.03.1996	22,078.02	67,745.88	68,985.30	22,629.63	23,732.85	28,976.55	28,976.55	40,860.00	22,629.63	27,594.12	85,547.22	11,039.01	39,457.14	29,528.16	17,937.54	537,717.60
01.04.1996 to 31.03.1997	21,299.94	65,358.36	66,554.10	21,832.11	22,896.45	27,955.35	27,955.35	39,420.00	21,832.11	26,621.64	82,532.34	10,649.97	38,066.58	28,487.52	17,305.38	518,767.20
01.04.1997 to 31.03.1998	20,521.86	62,970.84	64,122.90	21,034.59	22,060.05	26,934.15	26,934.15	37,980.00	21,034.59	25,649.16	79,517.46	10,260.93	36,676.02	27,446.88	16,673.22	499,816.80
01.04.1998 to 31.03.1999	19,743.78	60,583.32	61,691.70	20,237.07	21,223.65	25,912.95	25,912.95	36,540.00	20,237.07	24,676.68	76,502.58	9,871.89	35,285.46	26,406.24	16,041.06	480,866.40
01.04.1999 to 31.03.2000	18,965.70	58,195.80	59,260.50	19,439.55	20,387.25	24,891.75	24,891.75	35,100.00	19,439.55	23,704.20	73,487.70	9,482.85	33,894.90	25,365.60	15,408.90	461,916.00
01.04.2000 to 31.03.2001	18,187.62	55,808.28	56,829.30	18,642.03	19,550.85	23,870.55	23,870.55	33,660.00	18,642.03	22,731.72	70,472.82	9,093.81	32,504.34	24,324.96	14,776.74	442,965.60
01.04.2001 to 31.03.2002	17,409.54	53,420.76	54,398.10	17,844.51	18,714.45	22,849.35	22,849.35	32,220.00	17,844.51	21,759.24	67,457.94	8,704.77	31,113.78	23,284.32	14,144.58	424,015.20
01.04.2002 to 31.03.2003	16,631.46	51,033.24	51,966.90	17,046.99	17,878.05	21,828.15	21,828.15	30,780.00	17,046.99	20,786.76	64,443.06	8,315.73	29,723.22	22,243.68	13,512.42	405,064.80
01.04.2003 to 31.03.2004	15,853.38	48,645.72	49,535.70	16,249.47	17,041.65	20,806.95	20,806.95	29,340.00	16,249.47	19,814.28	61,428.18	7,926.69	28,332.66	21,203.04	12,880.26	386,114.40
01.04.2004 to 31.03.2005	15,075.30	46,258.20	47,104.50	15,451.95	16,205.25	19,785.75	19,785.75	27,900.00	15,451.95	18,841.80	58,413.30	7,537.65	26,942.10	20,162.40	12,248.10	367,164.00
01.04.2005 to 31.03.2006	14,297.22	43,870.68	44,673.30	14,654.43	15,368.85	18,764.55	18,764.55	26,460.00	14,654.43	17,869.32	55,398.42	7,148.61	25,551.54	19,121.76	11,615.94	348,213.60
01.04.2006 to 31.03.2007	13,519.14	41,483.16	42,242.10	13,856.91	14,532.45	17,743.35	17,743.35	25,020.00	13,856.91	16,896.84	52,383.54	6,759.57	24,160.98	18,081.12	10,983.78	329,263.20
01.04.2007 to 31.03.2008	12,741.06	39,095.64	39,810.90	13,059.39	13,696.05	16,722.15	16,722.15	23,580.00	13,059.39	15,924.36	49,368.66	6,370.53	22,770.42	17,040.48	10,351.62	310,312.80
01.04.2008 to 31.03.2009	11,962.98	36,708.12	37,379.70	12,261.87	12,859.65	15,700.95	15,700.95	22,140.00	12,261.87	14,951.88	46,353.78	5,981.49	21,379.86	15,999.84	9,719.46	291,362.40
01.04.2009 to 31.03.2010	11,184.90	34,320.60	34,948.50	11,464.35	12,023.25	14,679.75	14,679.75	20,700.00	11,464.35	13,979.40	43,338.90	5,592.45	19,989.30	14,959.20	9,087.30	272,412.00
01.04.2010 to 31.03.2011	10,406.82	31,933.08	32,517.30	10,666.83	11,186.85	13,658.55	13,658.55	19,260.00	10,666.83	13,006.92	40,324.02	5,203.41	18,598.74	13,918.56	8,455.14	253,461.60
01.04.2011 to 31.03.2012	9,628.74	29,545.56	30,086.10	9,869.31	10,350.45	12,637.35	12,637.35	17,820.00	9,869.31	12,034.44	37,309.14	4,814.37	17,208.18	12,877.92	7,822.98	234,511.20
01.04.2012 to 31.03.2013	8,850.66	27,158.04	27,654.90	9,071.79	9,514.05	11,616.15	11,616.15	16,380.00	9,071.79	11,061.96	34,294.26	4,425.33	15,817.62	11,837.28	7,190.82	215,560.80
01.04.2013 to 31.03.2014	8,072.58	24,770.52	25,223.70	8,274.27	8,677.65	10,594.95	10,594.95	14,940.00	8,274.27	10,089.48	31,279.38	4,036.29	14,427.06	10,796.64	6,558.66	196,610.40
01.04.2014 to 31.03.2015	7,294.50	22,383.00	22,792.50	7,476.75	7,841.25	9,573.75	9,573.75	13,500.00	7,476.75	9,117.00	28,264.50	3,647.25	13,036.50	9,756.00	5,926.50	177,660.00
01.04.2015 to 31.03.2016	6,516.42	19,995.48	20,361.30	6,679.23	7,004.85	8,552.55	8,552.55	12,060.00	6,679.23	8,144.52	25,249.62	3,258.21	11,645.94	8,715.36	5,294.34	158,709.60
01.04.2016 to 31.03.2017	5,738.34	17,607.96	17,930.10	5,881.71	6,168.45	7,531.35	7,531.35	10,620.00	5,881.71	7,172.04	22,234.74	2,869.17	10,255.38	7,674.72	4,662.18	139,759.20
01.04.2017 to 31.03.2018	4,960.26	15,220.44	15,498.90	5,084.19	5,332.05	6,510.15	6,510.15	9,180.00	5,084.19	6,199.56	19,219.86	2,480.13	8,864.82	6,634.08	4,030.02	120,808.80
01.04.2018 to 31.03.2019	4,182.18	12,832.92	13,067.70	4,286.67	4,495.65	5,488.95	5,488.95	7,740.00	4,286.67	5,227.08	16,204.98	2,091.09	7,474.26	5,593.44	3,397.86	101,858.40
01.04.2019 to 31.03.2020	3,404.10	10,445.40	10,636.50	3,489.15	3,659.25	4,467.75	4,467.75	6,300.00	3,489.15	4,254.60	13,190.10	1,702.05	6,083.70	4,552.80	2,765.70	82,908.00
01.04.2020 to 31.03.2021	2,626.02	8,057.88	8,205.30	2,691.63	2,822.85	3,446.55	3,446.55	4,860.00	2,691.63	3,282.12	10,175.22	1,313.01	4,693.14	3,512.16	2,133.54	63,957.60
01.04.2021 to 31.03.2022	1,847.94	5,670.36	5,774.10	1,894.11	1,986.45	2,425.35	2,425.35	3,420.00	1,894.11	2,309.64	7,160.34	923.97	3,302.58	2,471.52	1,501.38	45,007.20
01.04.2022 to 31.03.2023	1,069.86	3,282.84	3,342.90	1,096.59	1,150.05	1,404.15	1,404.15	1,980.00	1,096.59	1,337.16	4,145.46	534.93	1,912.02	1,430.88	869.22	26,056.80
01.04.2023 to 31.03.2024	291.78	895.32	911.70	299.07	313.65	382.95	382.95	540.00	299.07	364.68	1,130.58	145.89	521.46	390.24	237.06	7,106.40
TOTAL	335,677.21	1,030,017.56	1,048,861.87	344,063.97	360,837.47	440,563.40	440,563.40	621,240.99	344,063.97	419,544.75	1,300,671.54	167,838.61	599,911.71	448,950.15	272,724.79	8,175,531.38



JHARKHAND MINERAL AREA DEVELOPMENT AUTHORITY, DHANBAD

SUMMARY OF LAND TAX FOR THE PERIOD 11.02.1993 TO 31.03.2024 - AMOUNT IN CRORES

S. NO.	NAME OF ASSESSEE	AREA OF LAND	RATE PER (SQ METER PER ANNUM)	AMOUNT OF TAX IN CRORES
1	PATLIPUTRA INDUSTRY KENDRA	3242 SQUARE METER	1	0.0101
2	PAWAN HARD COKE INDUSTRY, RATANPUR, GOVINDPUR	9948 SQUARE METER	1	0.0310
3	INDRA HARD COKE, TUNDI ROAD, GOVINDPUR	10130 SQUARE METER	1	0.0315
4	SRI SHYAM COKE, MANUF CO, GOVINDPUR	3323 SQUARE METER	1	0.0103
5	K M COKE INDUSTRY, BAGSUMA, GOVINDPUR	3485 SQUARE METER	1	0.0109
6	BAJRANG BALI COAL CO, GOVINDPUR	4255 SQUARE METER	1	0.0132
7	PRADIP COKE INDUSTRY, GOVINDPUR	4255 SQUARE METER	1	0.0132
8	ANUP MAKE KENDRA, GOVINDUPUR	6000 SQUARE METER	1	0.0187
9	SHYAM COKE INDUSTRY PVT LTD, JANGALPUR, GOVINDPUR	3323 SQUARE METER	1	0.0103
10	ORIENTAL COKE INDUSTRY, KANDRA, GOVINDPUR	4052 SQUARE METER	1	0.0126
11	SHARMA & CO, GOVINDPUR	12562 SQUARE METER	1	0.0391
12	BARIO FUEL CO, GOVINDPUR	1621 SQUARE METER	1	0.0050
13	BHAWANI COKE INDUSTRY, GOVINDPUR	5794 SQUARE METER	1	0.0180
14	SRI KRISHNA HARD COKE, GOVINDPUR	4336 SQUARE METER	1	0.0135
15	SWARSHATI HARD COKE MANF CO, AMJHOR, BALIAPUR	2634 SQUARE METER	1	0.0082
	TOTAL			0.2458

AMOUNT OF RUPEES TWENTY FOUR LAKH FIFTY EIGHT THOUSAND ONLY

0.245836011

NOTES:

Note - 1 Land Tax imposed and calculation rate done on the basis of Notification memo No: 3/प्रा-सो-702/93-110/U.D.D. PATNA Dated 11.02.1993)

Note - 2 **RATE & CATEGORY OF LAND USE TAX:**

- 1) Industrial Purpose @ Rs. 1/- Per Square Meter Per Annum
- 2) Commercial Purpose @ Rs. 1.25/- Per Square Meter Per Annum
- 3) All Other Non Agriculture, Non Residential Purposes Other Than Category 1 & 2 Above @ Rs. 1.50/- Per Square Meter Per Annum

For,
S.K.SULTANIA & CO.



SUMIT KUMAR SULTANIA
PARTNER
MEMB NO. - 410124
UDIN: 24410124BKEBLS8929

JHARKHAND MINERAL AREA DEVELOPMENT AUTHORITY, DHANBAD

YEAR WISE LAND TAX FOR THE PERIOD 11.02.1993 TO 31.03.2024																AMOUNT IN RS CRORES
YEAR	PATLIPUTRA INDUSTRY KENDRA	PAWAN HARD COKE INDUSTRY, RATANPUR, GOVINDPUR	INDRA HARD COKE, TUNDI ROAD, GOVINDPUR	SRI SHYAM COKE, MANUF CO, GOVINDPUR	K M COKE INDUSTRY, BAGSUMA, GOVINDPUR	BAJRANG BALI COAL CO, GOVINDPUR	PRADIP COKE INDUSTRY, GOVINDPUR	ANUP MAKE KENDRA, GOVINDUPUR	SHYAM COKE INDUSTRY PVT LTD, JANGALPUR, GOVINDPUR	ORIENTAL COKE INDUSTRY, KANDRA, GOVINDPUR	SHARMA & CO, GOVINDPUR	BARIO FUEL CO, GOVINDPUR	BHAWANI COKE INDUSTRY, GOVINDPUR	SRI KRISHNA HARD COKE, GOVINDPUR	SWARSHATI HARD COKE MANF CO, AMJHOR, BALIAPUR	TOTAL TAX
11.02.1993 to 31.03.1993	0.0000	0.0001	0.0001	0.0000	0.0000	0.0001	0.0001	0.0001	0.0000	0.0001	0.0002	0.0000	0.0001	0.0001	0.0000	0.0011
01.04.1993 to 31.03.1994	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.1994 to 31.03.1995	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.1995 to 31.03.1996	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.1996 to 31.03.1997	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.1997 to 31.03.1998	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.1998 to 31.03.1999	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.1999 to 31.03.2000	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2000 to 31.03.2001	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2001 to 31.03.2002	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2002 to 31.03.2003	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2003 to 31.03.2004	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2004 to 31.03.2005	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2005 to 31.03.2006	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2006 to 31.03.2007	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2007 to 31.03.2008	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2008 to 31.03.2009	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2009 to 31.03.2010	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2010 to 31.03.2011	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2011 to 31.03.2012	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2012 to 31.03.2013	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2013 to 31.03.2014	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2014 to 31.03.2015	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2015 to 31.03.2016	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2016 to 31.03.2017	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2017 to 31.03.2018	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2018 to 31.03.2019	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2019 to 31.03.2020	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2020 to 31.03.2021	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2021 to 31.03.2022	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2022 to 31.03.2023	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
01.04.2023 to 31.03.2024	0.0003	0.0010	0.0010	0.0003	0.0003	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0004	0.0003	0.0079
TOTAL	0.0101	0.0310	0.0315	0.0103	0.0109	0.0132	0.0132	0.0187	0.0103	0.0126	0.0391	0.0050	0.0180	0.0135	0.0082	0.2458



JHARKHAND MINERAL AREA DEVELOPMENT AUTHORITY, DHANBAD

SUMMARY OF INTEREST ON LAND TAX FOR THE PERIOD 31.01.1995 TO 31.03.2024 - AMOUNT IN CRORES

S. NO.	NAME OF ASSESSEE	AREA OF LAND	RATE PER (SQ METER PER ANNUM)	INTEREST AMOUNT ON TAX (IN CRORES)
1	PATLIPUTRA INDUSTRY KENDRA	3242 SQUARE METER	1	0.0336
2	PAWAN HARD COKE INDUSTRY, RATANPUR, GOVINDPUR	9948 SQUARE METER	1	0.1030
3	INDRA HARD COKE, TUNDI ROAD, GOVINDPUR	10130 SQUARE METER	1	0.1049
4	SRI SHYAM COKE, MANUF CO, GOVINDPUR	3323 SQUARE METER	1	0.0344
5	K M COKE INDUSTRY, BAGSUMA, GOVINDPUR	3485 SQUARE METER	1	0.0361
6	BAJRANG BALI COAL CO, GOVINDPUR	4255 SQUARE METER	1	0.0441
7	PRADIP COKE INDUSTRY, GOVINDPUR	4255 SQUARE METER	1	0.0441
8	ANUP MAKE KENDRA, GOVINDUPUR	6000 SQUARE METER	1	0.0621
9	SHYAM COKE INDUSTRY PVT LTD, JANGALPUR, GOVINDPUR	3323 SQUARE METER	1	0.0344
10	ORIENTAL COKE INDUSTRY, KANDRA, GOVINDPUR	4052 SQUARE METER	1	0.0420
11	SHARMA & CO, GOVINDPUR	12562 SQUARE METER	1	0.1301
12	BARIO FUEL CO, GOVINDPUR	1621 SQUARE METER	1	0.0168
13	BHAWANI COKE INDUSTRY, GOVINDPUR	5794 SQUARE METER	1	0.0600
14	SRI KRISHNA HARD COKE, GOVINDPUR	4336 SQUARE METER	1	0.0449
15	SWARSHATI HARD COKE MANF CO, AMJHOR, BALIAPUR	2634 SQUARE METER	1	0.0273
	TOTAL			0.8176

AMOUNT OF RUPEES EIGHTY ONE LAKH SEVENTY SIX THOUSAND ONLY

NOTES:

Note-1 Interest calculation done on the basis of Bihar Gazzate Notification G.S.R. -31, dated 06.10.1994 i.e. Bihar Mineral Area Development Authority Land use Tax, Rule 1994.

Note - 2 Interest has been charged @ 2% Per Month.

For,
S.K.SULTANIA & CO.



SUMIT KUMAR SULTANIA
PARTNER
MEMB NO. - 410124
UDIN: 24410124BKBLT3285

JHARKHAND MINERAL AREA DEVELOPMENT AUTHORITY, DHANBAD

YEAR	YEAR WISE INTEREST ON LAND TAX FOR THE PERIOD 31.01.1995 TO 31.03.2024										AMOUNT IN CRORES					TOTAL INTEREST
	PATLIPUTRA INDUSTRY KENDRA	PAWAN HARD COKE INDUSTRY, RATANPUR, GOVINDPUR	INDRA HARD COKE, TUNDI ROAD, GOVINDPUR	SRI SHYAM COKE, MANUF CO, GOVINDPUR	K M COKE INDUSTRY, BAGSUMA, GOVINDPUR	BAJRANG BALI COAL CO, GOVINDPUR	PRADIP COKE INDUSTRY, GOVINDPUR	ANUP MAKE KENDRA, GOVINDPUR	SHYAM COKE INDUSTRY PVT LTD, JANGALPUR, GOVINDPUR	ORIENTAL COKE INDUSTRY, KANDRA, GOVINDPUR	SHARMA & CO, GOVINDPUR	BARIO FUEL CO, GOVINDPUR	BHAWANI COKE INDUSTRY, GOVINDPUR	SRI KRISHNA HARD COKE, GOVINDPUR	SWARSHATI HARD COKE MANF CO, AMJHOR, BALIAPUR	
11.02.1993 to 31.03.1993	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
01.04.1993 to 31.03.1994	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
31.01.1995 to 31.03.1995	0.0011	0.0035	0.0035	0.0012	0.0012	0.0015	0.0015	0.0021	0.0012	0.0014	0.0044	0.0006	0.0020	0.0015	0.0009	0.0276
01.04.1995 to 31.03.1996	0.0022	0.0068	0.0069	0.0023	0.0024	0.0029	0.0029	0.0041	0.0023	0.0028	0.0086	0.0011	0.0039	0.0030	0.0018	0.0538
01.04.1996 to 31.03.1997	0.0021	0.0065	0.0067	0.0022	0.0023	0.0028	0.0028	0.0039	0.0022	0.0027	0.0083	0.0011	0.0038	0.0028	0.0017	0.0519
01.04.1997 to 31.03.1998	0.0021	0.0063	0.0064	0.0021	0.0022	0.0027	0.0027	0.0038	0.0021	0.0026	0.0080	0.0010	0.0037	0.0027	0.0017	0.0500
01.04.1998 to 31.03.1999	0.0020	0.0061	0.0062	0.0020	0.0021	0.0026	0.0026	0.0037	0.0020	0.0025	0.0077	0.0010	0.0035	0.0026	0.0016	0.0481
01.04.1999 to 31.03.2000	0.0019	0.0058	0.0059	0.0019	0.0020	0.0025	0.0025	0.0035	0.0019	0.0024	0.0073	0.0009	0.0034	0.0025	0.0015	0.0462
01.04.2000 to 31.03.2001	0.0018	0.0056	0.0057	0.0019	0.0020	0.0024	0.0024	0.0034	0.0019	0.0023	0.0070	0.0009	0.0033	0.0024	0.0015	0.0443
01.04.2001 to 31.03.2002	0.0017	0.0053	0.0054	0.0018	0.0019	0.0023	0.0023	0.0032	0.0018	0.0022	0.0067	0.0009	0.0031	0.0023	0.0014	0.0424
01.04.2002 to 31.03.2003	0.0017	0.0051	0.0052	0.0017	0.0018	0.0022	0.0022	0.0031	0.0017	0.0021	0.0064	0.0008	0.0030	0.0022	0.0014	0.0405
01.04.2003 to 31.03.2004	0.0016	0.0049	0.0050	0.0016	0.0017	0.0021	0.0021	0.0029	0.0016	0.0020	0.0061	0.0008	0.0028	0.0021	0.0013	0.0386
01.04.2004 to 31.03.2005	0.0015	0.0046	0.0047	0.0015	0.0016	0.0020	0.0020	0.0028	0.0015	0.0019	0.0058	0.0008	0.0027	0.0020	0.0012	0.0367
01.04.2005 to 31.03.2006	0.0014	0.0044	0.0045	0.0015	0.0015	0.0019	0.0019	0.0026	0.0015	0.0018	0.0055	0.0007	0.0026	0.0019	0.0012	0.0348
01.04.2006 to 31.03.2007	0.0014	0.0041	0.0042	0.0014	0.0015	0.0018	0.0018	0.0025	0.0014	0.0017	0.0052	0.0007	0.0024	0.0018	0.0011	0.0329
01.04.2007 to 31.03.2008	0.0013	0.0039	0.0040	0.0013	0.0014	0.0017	0.0017	0.0024	0.0013	0.0016	0.0049	0.0006	0.0023	0.0017	0.0010	0.0310
01.04.2008 to 31.03.2009	0.0012	0.0037	0.0037	0.0012	0.0013	0.0016	0.0016	0.0022	0.0012	0.0015	0.0046	0.0006	0.0021	0.0016	0.0010	0.0291
01.04.2009 to 31.03.2010	0.0011	0.0034	0.0035	0.0011	0.0012	0.0015	0.0015	0.0021	0.0011	0.0014	0.0043	0.0006	0.0020	0.0015	0.0009	0.0272
01.04.2010 to 31.03.2011	0.0010	0.0032	0.0033	0.0011	0.0011	0.0014	0.0014	0.0019	0.0011	0.0013	0.0040	0.0005	0.0019	0.0014	0.0008	0.0253
01.04.2011 to 31.03.2012	0.0010	0.0030	0.0030	0.0010	0.0010	0.0013	0.0013	0.0018	0.0010	0.0012	0.0037	0.0005	0.0017	0.0013	0.0008	0.0235
01.04.2012 to 31.03.2013	0.0009	0.0027	0.0028	0.0009	0.0010	0.0012	0.0012	0.0016	0.0009	0.0011	0.0034	0.0004	0.0016	0.0012	0.0007	0.0216
01.04.2013 to 31.03.2014	0.0008	0.0025	0.0025	0.0008	0.0009	0.0011	0.0011	0.0015	0.0008	0.0010	0.0031	0.0004	0.0014	0.0011	0.0007	0.0197
01.04.2014 to 31.03.2015	0.0007	0.0022	0.0023	0.0007	0.0008	0.0010	0.0010	0.0014	0.0007	0.0009	0.0028	0.0004	0.0013	0.0010	0.0006	0.0178
01.04.2015 to 31.03.2016	0.0007	0.0020	0.0020	0.0007	0.0007	0.0009	0.0009	0.0012	0.0007	0.0008	0.0025	0.0003	0.0012	0.0009	0.0005	0.0159
01.04.2016 to 31.03.2017	0.0006	0.0018	0.0018	0.0006	0.0006	0.0008	0.0008	0.0011	0.0006	0.0007	0.0022	0.0003	0.0010	0.0008	0.0005	0.0140
01.04.2017 to 31.03.2018	0.0005	0.0015	0.0015	0.0005	0.0005	0.0007	0.0007	0.0009	0.0005	0.0006	0.0019	0.0002	0.0009	0.0007	0.0004	0.0121
01.04.2018 to 31.03.2019	0.0004	0.0013	0.0013	0.0004	0.0004	0.0005	0.0005	0.0008	0.0004	0.0005	0.0016	0.0002	0.0007	0.0006	0.0003	0.0102
01.04.2019 to 31.03.2020	0.0003	0.0010	0.0011	0.0003	0.0004	0.0004	0.0004	0.0006	0.0003	0.0004	0.0013	0.0002	0.0006	0.0005	0.0003	0.0083
01.04.2020 to 31.03.2021	0.0003	0.0008	0.0008	0.0003	0.0003	0.0003	0.0003	0.0005	0.0003	0.0003	0.0010	0.0001	0.0005	0.0004	0.0002	0.0064
01.04.2021 to 31.03.2022	0.0002	0.0006	0.0006	0.0002	0.0002	0.0002	0.0002	0.0003	0.0002	0.0002	0.0007	0.0001	0.0003	0.0002	0.0002	0.0045
01.04.2022 to 31.03.2023	0.0001	0.0003	0.0003	0.0001	0.0001	0.0001	0.0001	0.0002	0.0001	0.0001	0.0004	0.0001	0.0002	0.0001	0.0001	0.0026
01.04.2023 to 31.03.2024	0.0000	0.0001	0.0001	0.0000	0.0000	0.0000	0.0000	0.0001	0.0000	0.0000	0.0001	0.0000	0.0001	0.0000	0.0000	0.0007
TOTAL	0.0336	0.1030	0.1049	0.0344	0.0361	0.0441	0.0441	0.0621	0.0344	0.0420	0.1301	0.0168	0.0600	0.0449	0.0273	0.8176

