

Royalty – Cess and Other Govt. Dues

Minerals are the basic building blocks of civilised life and are essential segment of economies of a country. These are exploited or mined by the human being for development purposes. A lessee is a person who is granted mineral concessions and he is required to pay a certain amount in respect of the mineral extracted in proportion to the quantity extracted. Such payment is called royalty.

Royalty in law means payment made to the owner of certain types of rights by those who are permitted by the owners to exercise such rights. The term originated from the fact that for centuries gold and silver mines in Great Britain were the property of the Crown. Such “royal” metals could be mined only if a payment (“royalty”) were made to the Crown. Mineral deposits have nothing in common with the fruits of intellectual and artistic endeavors except that they are often exploited by persons other than the owners upon payment of royalties.

ROYALTY :-

Levy of Royalty on minerals is a universal concept based on the premise that mineral resources are “wasting assets”, “one-crop-product” or “once only endowment”. “Royalty” means the charge payable to the Government in respect of the ore or mineral excavated, consumed or removed from any land granted under the Rules framed under the MM(D&R) Act. Section 9 of the principal Act lays down provisions for payment of royalty in respect of mining leases for major minerals. The royalty in respect of mining leases for minor minerals is specified in Rule 35 of the West Bengal Minor Minerals Concession Rules, 2016 [WBMMC]. Royalty is a variable return and it varies with the quantity of minerals extracted or removed.

There are wide varieties of approaches across the globe in royalty taxation in different countries with no clear trend for global convergence. However, the royalty tax system globally can be classified as one of the three types –

- (A) Unit based - A fixed sum per tones or other unit of a particular mineral raised or sold from the mine.
- (B) Ad valorem (value based) - A percentage or a sliding scale based on the value of a particular mineral or metal.
- (C) Profit based - A tax on profits earned in respect of a particular mineral or metal, or by a particular mining activity.

PAYMENT OF ROYALTY

Rule 35 of the West Bengal Minor Mineral Concession Rules , 2016 [WBMMC] lays down the provisions for Royalty ,Cess , Dead Rent , surface rent & water rent payable by the holder of a mining lease or any other mineral concession in respect of mineral(s) removed /consumed by him/his agent/manager/employee at the rate as notified by the State Govt.

The rates of Royalty & Dead Rent as last notified by the Department of Industry, Commerce & Enterprises [**I C & E**] to the Sate of West Bengal is vide notification –No. **678-CI/O/MIN/GEN-RTL/02/2015 dated 27.10.2016**.

Rates of royalty (in rupee) per 100 cft of some commonly mined minor minerals are (adjusted to the next integer) :-

(a)	Ordinary sand -----	151.00 /-
(b)	Boulder/gravel etc-----	151.00 /-
(c)	Kankar/Morrum-----	102.00 /-
(d)	Ordinary clay/Brick Earth-----	82.00 /-

The rates of royalty of minor minerals in the above notification are given in Rupees per cubic meter. But in practice we calculate royalty in cubic feet (cft). The multiplier for conversion of cubic meter to cubic feet is **2.832**. e.g. rate of royalty for sand is Rs.53.00 per cubic meter. Multiply Rs. 53.00 by 2.832 , and we get Rs. 150 as the rate per 100 cft.

Different Government Departments and local bodies like local Panchayet/ Municipality/ Panchayet Samity/ Zilla Parisad undertake various developmental works where minor minerals are used. Such developmental works are carried out mostly by agencies who have been issued a work order by the departments or local bodies. Such agencies normally do not pay any royalty or price of mineral to the government and at times the government authorities too , fail to collect the same before making final payment to the agencies. What could normally be done is to request the departments/local bodies carrying out the works, not to make final payment to the executing agencies without collecting the mineral royalty/price beforehand from them and deposit the same on designated head of accounts.

But this is only the theoretical part. Most executing agencies tries to evade the payment of royalty/price of mineral. So in practice seizure of some tools/equipments / machines of the agencies (with prior intimation to the DM and the ADM&DL&LRO) will compel them to appear before the District Authorities and then we can get hold of them and realize the mining dues.

DEAD RENT :-

Dead Rent is a deterrent against the tendency of lease holders in cornering the mining lease and keeping the mineral resources idle. "Dead Rent" means the minimum guaranteed amount payable for mining lease which is calculated as per the area of the lease and revisable as provided in the rules. In some states like Gujrat ,Tamil Nadu there are no provision for Dead rent. But in other states the lease holder have to pay dead rent or royalty, whichever is higher.

Rates of Dead Rents (per acres/per annum of land used for mining & allied activities) :-

(a)	First year -----	2000.00/-
(b)	Second year -----	3000.00/-
(c)	Third year & onwards -----	5000.00/-

A lessee shall be liable to pay either dead rent or royalty in respect of each mineral, whichever is higher. And the State Govt. shall not enhance the rates of royalty or dead rent more than once during any period of three (03) years.

SURFACE & WATER RENT :-

Though rule 35(1)(c) of the WBMMC Rules makes it mandatory for the holder of a mineral concession to pay surface rent for surface area used by him for the purpose of mining operation and also water rent specified for the said purpose , there is no specified rate of surface or water rent appended to the WBMMC Rules neither there is any subsequent notification related to the matter.

However the said rule specifies that the lessee shall pay surface & water rent at rates fixed by the State Government from time to time. Though the WBMMC Rules is silent about the rates , we may however refer to the earlier notification issued by the **I C & E** vide no. **809/CI/O/MM/84/11 dated 01/12/2011**. In Part – V of FORM – I appended to the said notification there is mention as follows,-

- ▶ Lessee shall pay surface rent for surface area used by him for the purpose of mining operation @ Rs. 90.00 per acre/annum.
- ▶ Lessee shall pay water rent @ Rs. 54.00 per acre/annum.

Therefore until further notification is made regarding any change in the rates of surface & water rent , the rates as mentioned in notification 809 of 2011 may be followed.

CESS :-

Cess is a levy on mineral rights with impact on the land & quantified by reference to quantum of mineral produced. The term Cess is commonly employed to connote a tax with a purpose or a tax allocated to the particular thing.

RATES OF CESS

Prescribed rates as per Act [**Memo No. 138/3512-29/C/99 dt. 22/06/2000 of the DLR&S & Jt. LRC, WB**]:-

Table - I

Name of Cess	Section of the Act	Present rate per MT w.e.f. 15.04.2000 as per GO No. 2296-S&S dated 24.04.2000 of the L&LR Deptt.
P.W. Cess	Bengal Cess Act,1880 amended on 12.11.1984	Rs. 0.50
Road Cess	Bengal Cess Act,1880 amended on 12.11.1984	Rs. 0.50
Primary Education Cess	Sec. 78 of W.B. Primary Education Act, 1973 w.e.f. 31.05.1987	Rs. 1.00
Rural Employment Cess	Sec. 2 of W.B. Rural Employment & Production Act , 1976 w.e.f. 01.06.1987	Rs. 0.50

- ▶ Conversion Chart & Cess to be levied on some commonly mined minor minerals are:-

Table-II

Item	Volume(c ft)	Tonnage (MT)	PW	Road	PE	RE	Total
Sand(dry)	100	5	2.50	2.50	5.00	2.50	12.50
Sand(wet)	100	5.5	2.75	2.75	5.50	2.75	13.75
Morrum	100	5.5	2.75	2.75	5.50	2.75	13.75
Brick earth	100	6	3.00	3.00	6.00	3.00	15.00

Note :-

- For calculation of Cess on different heads first calculate the total cess on mineral extracted. Then divide the total cess so calculated in the ratio **1:1:2:1** among PW, Road, PE & RE. e.g. cess for 100000 cft of brick earth is = $(100000 \div 100) \times 15 = 15000.00/-$. Therefore PW = 3000.00/- , Road = 3000.00/- , PE = 6000.00/- and RE = 3000.00/- .
- The Head of Accounts for the various Cess & Royalty are ,-

Items	Head of Accounts
Royalty	0029-00-104-002-09
Public Works Cess	0029-00-103-001-08
Road Cess	0029-00-103-002-08
Rural Employment Cess	0029-00-103-004-08
Rural Education Cess	0029-00-103-010-08
Interest	0029-00-101-006-07
Price of Earth	0029-00-104-002-27

- Cess on coal /lignite/ sand for stowing to be collected by the District Authority on receipt of extraction data from the Chief Mining Officer[**CMO**] . But in reality what happens is that at the end of financial year the lessees approaches the district authorities for payment of cess as per extraction data provided by them. In common practice such payments are accepted on condition that the amount so received to be adjusted after obtaining final extraction report from the CMO.

TAX COLLECTED AT SOURCE (TCS) :-

[Section **206C** of the **Income Tax Act , 1962**]

TCS is the Tax Collected at Source by the seller (collector) from the buyer/lessee (collectee/payee). [Section **206C(1)** of the **Income Tax Act , 1962**].

TCS may be collected @ 2 % on royalty realized from Mining and Quarrying . TCS is collected on royalty only, and not on cess.

The collector (herein the District Authority) has to file a quarterly return of TCS , due date of which is within the 15th day of the following month. And the due date of issuance of TCS certificate to the Deductee is the 30th day of the following month from the end of every quarter.

Some Forms applicable for TCS

Applicability	Form No.
TCS Challan	281
Control chart of Quarterly TCS Statements	27A
Quarterly e – TCS Statements	27EQ
Quarterly e – TCS Certificates	27D
Declaration for NIL tax under TCS	27C

Note :- Whenever any mining lease holder comes to deposit mining dues the following items may be collected from him at one go ,

- (a) Royalty ;
- (b) Cess ;
- (c) DMF ;
- (d) TCS ;

Unfortunately in most of the districts the authorities are ignorant regarding collection of TCS. Such ignorance may lead to fixation of individual responsibilities by the Income Tax department .

CONTRIBUTION TO THE DISTRICT MINERAL FOUNDATION [DMF] :-

Section 9B(5) and 9B(6) of the MM(D&R) Act, 1957 and Rule 12 of the West Bengal District Mineral Foundation Rules , 2016 makes it mandatory for the holders of mining lease to contribute to the DMF at rates notified in the following Notifications.

(
[**Notification No. 596-CI/O/MIN/GEN-MIS/16/2016(Pt) dt. 22.09.2016 of the CI&E Deptt. & G.S.R. 792(E) dated 20th October,2015 of Ministry of Coal]**

Every holder of a mining lease or any other mining concessions shall contribute to the **DMF** an amount, -

- ▶ @ 10% on royalty paid for leases granted on or after 12.01.2015.
- ▶ @ 30% on royalty paid for leases granted before 12.01.2015.
- ▶ lessee to deposit his contribution to the **DMF** every quarter ;
- ▶ the CI&E Department to the Govt. of West Bengal vide order No. 131-ICE/O/MIN/GEN-MIS/01/2018 dated 22/02/2018 has revised the date of contribution to the DMF in the State of West Bengal **from 12/01/2015 to 01/08/2016** in pursuance of the order of the Hon'ble Supreme Court dated 13/10/2017 in the Transferred Case (Civil) No. 43 of 2016 in the matter of Indian Mineral Industries & Others - vs - Union of India . The date **01/08/2016** was so chosen because the DMF for all the districts of West Bengal were constituted vide notification No. 439-CI/O/MIN/GEN-MIS/16/2016 (Pt.) dated **01/08/2016**.
- ▶ any contribution collected prior to **01/08/16** to be adjusted with the dues payable by the mining lease holders.
- ▶ Penalty @ Rs. 100.00 per day for each day of delay for failing to deposit DMF contribution within 15th day of end of every quarter by the lessee.

The rates and date of contribution to the DMF shall apply to **coal/lignite/stowing sand** as well . Necessary data for calculation of the contribution of lessees of coal/lignite/stowing sand may be obtained from the **I C & E** department or from the office of the **CMO** (Chief Mining Officer) , Government of West Bengal.

Contribution to the DMF shall include any grant , contribution or other money received from the State Government or from any other **agency , institution or person.**

Contribution to the DMF is primarily the responsibility of the lessees and the lessees shall furnish statement of such contributions to the District Authorities / CMO every quarter . But in reality what happens is that the responsibility shifts to the District Authorities to

collect DMF contributions from the lessees. Different districts follow different methods of DMF collection – in some districts the contributions are collected centrally at the DL&LRO offices while on other districts it is collected at the block level. In general there is a common practice among the lessees to evade the DMF contribution. One way to curb this problem is to seize issuance of transit pass/ challan to the lessees until and unless the lessees produce a DMF clearance certificate issued by the District Authority. On production of such certificate , transit pass/ challan may be issued .

CONTRIBUTION TO THE NATIONAL MINERAL EXPLORATION TRUST (NMET) :-

- ▶ to be collected only on major minerals .
- ▶ @ 2% of royalty paid [section **9C of the MM(D&R)** Act, 1957 as amended].
- ▶ the CMO (Chief Mining Officer) to the Govt. of WB to collect the NMET contribution ;

PERFORMANCE SECURITY :-

“Performance Security” means a security provided for due observance of the performance of the mineral concession or contract (i.e. what we call the terms & conditions of mining lease).

As per provision of Rule 11 of West Bengal Minor Mineral Auction Rules ,2016 [**WBMMMA**] a successful bidder shall provide a performance security in form of a bank guarantee for an amount of 10 % of the bid amount. The District Authority may forfeit the whole or part of the performance security if there is any breach of contract/ condition of the lease made by the lessee.

FINANCIAL ASSURANCE :-

“Financial Assurance” means the surety furnished by the holder of mining lease or quarry license, as the case may be, to the competent authority so as to indemnify the authorities against the reclamation and rehabilitation cost .

Rule 18 of WBMMC Rules ,2016 lays down provisions for Financial Assurance to be furnished by every lessee @ Rs. 15,000.00 per hectare of the mining lease area put to use for mining & allied activities or Rs. 50,000.00 whichever is higher .

The Financial Assurance may be submitted in the form of letter of credit from any scheduled bank / performance or surety bond / any other guarantees acceptable by the authority before execution of the lease deed.

If the State Government is of opinion that the protective , reclamation and rehabilitation measures as envisaged in the Mining Plan are not followed/implemented either fully or partly, the State Government may forfeit the sum assured and carry out those measures on its own.

PAYMENT OF INTEREST :-

The State Government may charge simple interest @ 6.25 % pr annum on any payment due to the State Govt. for the period of delay to be calculated on expiry of 60 (sixty) days from the date due for such payment. [**Rule 12 of WBMM Auction Rules ,2016**] .

Fees for approving Mine Plan [Rule 12 of WBMM Concession Rules ,2016] :-

- ▶ The successful bidder shall submit an approved mine plan with a non refundable fee of Rs. 1000.00 within a period of 03 months from the date of communication of acceptance of his bid. Such fee is collected by the CMO/MO of the district. The Head of Account for deposition of fee is **0853- 00 - 102 — 001 - 16** .

Lapsing of Lease [Rule 21(3) of WBMM Concession Rules ,2016] :-

- ▶ Applications explaining reasons for non commencement / discontinuance of mining operation shall be accompanied by a fee of Rs. 1000.00.

Transfer Fee of Leases [Rule 22(2) of WBMM Concession Rules ,2016] :-

- ▶ @ 10 % of the deposited royalty for the last three (3) years. However the State Government till date has not issued any guidelines for transfer of leases.

Application fees for STML [Rule 44(1) & 46(1) of WBMM Concession Rules ,2016] :-

- ▶ Rs. 3000.00 for STML (Short Term Mining License) of riverbed occurrences.
- ▶ Rs. 5000.00 for STML for minerals other than riverbed occurrences.

Fee for crossing of embankments [Notification No. 190-IRC-6C-33/2014 dated 15.09.2015 of the Irrigation & Waterways Deptt.] :-

- ▶ @ of Rs. 10,000.00 is to be levied per 50,000 cft of river bed minerals on pro rata basis from each permit / lease holder where plying & crossing over embankment becomes unavoidable during transportation.
- ▶ amount so collected to be deposited to the head of account "**0701-80-800-003-27-other receipts**" .

Penalty for unauthorized mining & transportation of minerals : -

- ▶ any person extracting any minor mineral without proper lease/license or storing or transporting minor mineral extracted unauthorizedly shall be punishable with imprisonment for a term which may extend to 02 years or with a fine which may extend to 01 lakh rupees or both [WBMMC - **Rule** -50(1)].
- ▶ If mineral extracted unauthorizedly has already been disposed of , the State Govt. may recover from such person price of the mineral /rent/ royalty/ tax as the case may be. Price of any minor mineral is **1.5 times** of the royalty last notified by the State Government [**Memorandum No. 920-M&M/LR/A-II/M&M-8/2014 dated 23/03/2018 of the L7LR Department**]
- ▶ A fine of Rs. 20,000.00 for contravention of Rule 22 of the WBMMC Rules, 2016 [**if lease is transferred without the prior consent of the lease granting authority**].

- ▶ In case of breach of sub-rule (1) of rule 42 of the WBMMC Rules , 2016 [**unauthorised mining of morrum/brick earth/ordinary clay**] the lessee shall be liable to pay a penalty of RS. 20,000.00 , in addition to the accrued mining dues [**Rule 50(7) of the WBMMC**].

Disposal of ordinary clay extracted from own land [Rule 57(1)(a) of WBMM Concession Rules ,2016] :-

- ▶ fees @ Rs. 50.00 per cubic meter { Rs. 142.00 per 100 cft} or at such reduced rate with prior permission from the DL&LRO / SDL&LRO. But since the L&LR Deptt. vide **Memorandum No. 920-M&M/LR/A-II/M&M-8/2014 dated 23/03/2018** has fixed the price of mineral at 1.5 times of royalty , price of such minor mineral may be charged @ Rs. 123.00 per 100 cft.

Disposal of minor minerals coming out in course of digging wells/ponds [Rule 3(2) of WBMM Concession Rules ,2016] :-

- ▶ On pre payment of prices of such minor minerals at the prevailing market rate as determined on the basis of rates published by the PWD for the concerned area.

Determination of part or whole of a lease [Rule 37 of the WBMMC Rules, 2016] :-

- ▶ An application for determination or surrender of lease made to the State Government shall be accompanied by an application fees of Rs. 5000.00 /- .

Application fees for Appeal [Rule 51 of the WBMMC Rules , 2016] :-

- ▶ Each Memorandum of Appeal before the Divisional Commissioner shall be accompanied by a challan showing deposition of fees of Rs. 1000.00 /- .

PRICE OF MINERAL :-

- ▶ The price of mineral shall be **1.5 times** of the royalty as last notified by the State Government in terms of Rule 50(5) of the WBMMC Rules, 2016 [**Memorandum 920-M&M/LR/A-II/M&M-8/2014 dt. 23.03.2018 of the L&LR&RR&R Deptt.**]

EARNEST MONEY :-

Earnest Money is 10 % of the Reserve Price, to be provided by all the intending bidders for participating in the competitive bidding

PAYMENT OF BID MONEY :-

After being declared as Successful Bidder by the District Committee for Competitive Bidding [rule 9(8) of the WBMMC Rules] the bidder has to deposit 1/3 of the bid amount within 15 days from the date of such declaration.

The rest of the Bid amount shall be payable in **three (03) installments** (may not be equal) with a **gap of maximum of 45 days each** from the date of first installment . The payment of the third and final installment shall in no case exceed the lease period or the closure of mining operation. The payment conditions and the dates on which the installments shall be made , should be clearly incorporated in the lease instrument. In case of delay of more than the prescribed period for deposition of bid money , no relaxation of periodicity is allowed and the lease shall be liable to be cancelled.

The new amendment is silent about the date of payment of the first instalment to be made by the successful bidder. Different procedures are followed regarding the payment of the rest bid amount in different districts.

So it is proposed that a uniform method of payment of rest bid amount be followed throughout the state .

Proposal – I

The first instalment may be a date which can easily be pin pointed , say the **date of registration or execution** of the lease deed which is specific in case of each and every deed.

The WBMMC Rules 2016 does not impose any time limit as far as the registration of a duly executed mining lease deed is concerned . But rule 21 of the said Rules lays down the provision that if mining operation does not commence within a period of one year from the date of execution of a mining lease then the lease shall lapse.

So the lessee shall have to register his deed within a period of one year and commence mining operation and such date may be the date of payment of the first instalment .

Proposal – II

The first instalment may be a **date subsequent to the date of registration** which may not in any case exceed a given time period.

Proposal – III

The first instalment may be the **date on which possession** of the leased out mineral block is handed over to the lessee after registration or **any other date subsequent thereto** .

The **Earnest Money** deposited by the successful bidder before commencement of auction shall be adjusted with the bid money.

The Head of Account for deposition of **Earnest Money** and **Bid Amount** is ,-

" **0853 - Non Ferrous Mining & Metallurgical Industries – 00 – 102 – Mineral Concession Fees, Rents & Royalties – 001 – 16** " .

COLLECTION FROM BRICK FIELDS :-

As per recent guidelines vide office Memorandum No. 2648-M&M/LR/A-II-26/2010 and No. 2649-M&M-26/2010 both dated 27.10.2016 of the LR & R & RR & R Department all new and old (existing) brick fields shall have to obtain Consent to Establish [CtE] and / or Consent to Operate [CtO]. The application fees for CtE and CtO depends on the Capital investment on land, building ,Plant & machinery by the concerned brick field. As per Notification No. Notification **No. 620-EN/1W-11/2015 dated 15.03.2018** of the Deptt. of Environment, Govt. of W.B.[w.e.f. 16.04.18] of the Department of Environment to the Government of West Bengal , the revised rates for CtE & CtO for capital investment up to 25 lakh is shown in the following table.

Capital investment on Land building ,Plant & machinery (without depreciation) excluding investment on Pollution control equipment	Fee for CtE (in Rs.)	Fee for CtO For 5 years (in Rs.)
Upto Rs. 5 lakh	450.00	4000.00
Above Rs.5 lakh to Rs. 10 lakh	800.00	9500.00
Above Rs.10 lakh to Rs. 25 lakh	1650.0	13750.00

If an applicant fails to submit renewal application for CtO in time (i.e 60 days prior to the expiry of the current CtO) a **penalty of 10%** of the application fees per annum shall be charged on the defaulting brick field [Order No. **3741-4W-1/2003 dated 12/04/2004 of the WBPCB**] .

The following example may be helpful for computation of fees for CtO :-

Assumptions :-

Period for CtO = 05 years

Capital Investment = 7.5 lakh

CtO fee = Rs. 9500.00 [@ Rs. 1900.00 per year]

CtO fee = Rs. 1300.00 [per year – prior to 16.04.2016]

Previous CtO Expired on = 20.12.2015

Computation of CtO fees :-

Defaulting years	Applied years	CtO fees	Penalty	Total
21.12.2015 – 20.12.2016	--	1300.00	130.00	1430.00
21.12.2016 – 20.12.2017	--	1300.00	130.00	1430.00
21.12.2017 – 20.12.2018	--	1900.00	190.00	2090.00
--	21.12.18 – 20.12.19	1900.00	--	1900.00
--	21.12.19 – 20.12.20	1900.00	--	1900.00
--	21.12.20 – 20.12.21	1900.00	--	1900.00
--	21.12.21 – 20.12.22	1900.00	--	1900.00
--	21.12.22 – 20.12.23	1900.00	--	1900.00
--	21.12.23 – 31.12.23	1900.00	--	1900.00
T O T A L				16350.00

Consent will be issued covering the entire month in which the validity period of the present consent expires (Order No. **4989-4W-1/2003 dated 05/04/2004 of the WBPCB**) .

A most frequently asked question is , shall we demand Royalty or the Price of Mineral from the brick field units [BFU] for their usage of brick earth. In many districts of West Bengal it is a common practice that the BFU who have been issued CtO and have submitted

application in Form-G (application for Short Term Mining Licence - **STML**) along with Environmental Clearance [**EC**], shall pay Royalty.

But the WBMMC Rules 2016 is very clear about who shall pay royalty. Rule 35(1) of the said rule clearly states that any person who have been granted a mining lease or any other mining concession shall pay to the government – Royalty.

The C,I&E Department till date has not issued any guidelines regarding issuance of STML nor has notified the conditions for mining under STML. So the applications made in Form-G for STML cannot be acted upon and permit for STML cannot be issued. Therefore a BFU who has not been granted STML or any Mining concession whatsoever, is not eligible for payment of Royalty.

Moreover mere issuance of CtO or Environmental Clearance to the BFU does not qualify them to pay –Royalty. CtO is a set of parameters and pollution norms that are to be followed to run the BFU. And the EC is a set of conditions that are to be followed by the lessees while carrying out mining operations keeping in mind the environmental aspects of the mining area. Moreover EC is issued to the project proponent i.e. the lessee. So issuance of CtO or EC does not make a BFU eligible for payment of Royalty.

Therefore as per statute , all BFUs who have not been issued any mining concession in one form or the other , shall pay – **Price of Mineral**.

The present practice of collection of Royalty from BFUs is not only against the statute but also it fetches less revenue to the government exchequer. So until the WBMMC Rules, 2016 are suitably amended price of mineral should be collected from the BFUs.

DEBASISH BISWAS , S.R.O. – II at B.L. & L.R.O. , Barasat - I