



Indian Minerals Yearbook 2017 (Part- I : General Reviews)

56th Edition

MINERAL POLICY & LEGISLATION

(FINAL RELEASE)

**GOVERNMENT OF INDIA
MINISTRY OF MINES
INDIAN BUREAU OF MINES**

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POLICY

National Mineral Policy, 2018

The Hon' ble Supreme Court in its judgement dated 2.08.2017 in the Writ Petition (Civil) No.114 of 2014 inter alia directed the Union of India to revisit the National Mineral Policy, 2008 (NMP, 2008) and announce a fresh and more effective and meaningful policy.

In compliance with the directions of the Hon'able Supreme Court, Ministry of Mines (MoM) vide its Order No. 15/1/2017-MV dated 14.08.2017 had constituted a Committee.

The Committee included representatives from Central Ministries, State Governments, Industry Associates, Professional Bodies and it also consulted NGOs and many other Stakeholders by coopting them. The Committee went about the consultative process with problem-solving approach and held four meetings wherein exhaustive discussions on the issues raised by the stakeholders were deliberated. The Committee also sought written comments/suggestions from stakeholders.

The Committee submitted its report to the Ministry on 31.12.2017.

FDI Policy

(I) 100% FDI has been permitted via Automatic Route for mining and exploration of metal and non-metal ores including diamond, gold, silver and precious ores and the mining of coal and lignite for captive consumption for power projects, iron, steel and cement units.

(II) 100% FDI has been permitted through Government Route for mining of titanium-bearing minerals and its ores, its value addition and integrated activities.

FDI Equity Inflow : As per DIPP "Mining Sector Achievement Report" the FDI equity Inflow in the Sector increased by 1600% to US \$ 1.2 billion during August 2014 to March 2016 as compared to US \$ 70.62 million during April 2012 to March 2014.

National Mineral Exploration Policy (NMEP, 2016)

NMEP, 2016 encourages Private Sector participation through its revenue sharing model. It

also emphasises on generation and dissemination of baseline geo-scientific data of World Standards in the public domain and creation of National Geoscience Data Repository to promote exploration activities.

Hydrocarbon Exploration and Licensing Policy (HELP)

The Government recently approved Hydrocarbon Exploration and Licensing Policy (HELP) in March, 2016 in order to attract desired level of investment in petroleum exploration. The Government is strategically moving away from cost-sharing model to revenue-sharing model with marketing and pricing freedom for crude oil and natural gas produced by contractors under HELP. The new policy regime is expected to attract more investment to boost exploration and production of oil and gas from conventional and unconventional sources. Further, the HELP is designed to improve bidding for designated areas throughout the year in a very transparent manner.

Important Notifications notified/issued during the period under review are furnished below:

Recognition of M/s SGS India Private Limited for inspection of Minerals and Ores (Group-I), under Export (Quality Control and Inspection) Rules, 1964

In the Notification issued by the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part II, Section 3(ii), dated 12.01.2017, S.O.152(E), it reads —In exercise of the powers conferred by the Sub-section (1) of Section 7 of the Export (Quality Control and Inspection) Act, 1963 (22 of 1963) read with Sub-rule (2) of Rule 12 of the Export (Quality Control and Inspection) Rules, 1964, the Central Government hereby recognises M/s SGS India Private Limited, Door No. 45-56- 3/5/1, 1st Lane, Narasimha Nagar, NH 5, Visakhapatnam-530 024, Andhra Pradesh, in the performance of their function under this notification shall be bound by such directions as the Director (Inspection and Quality Control), Export Inspection Council may give in writing from time to time.

Recognition of M/s Reliable Analytical Laboratories Pvt. Ltd, Murgaon Beach Tower, for inspection of Minerals and Ores (Group-I), under Export (Quality Control and Inspection) Rules, 1964

In the Notification issued by the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part II, Section 3(ii), No. S.O. 153(E) dated 12.01.2017, it reads — In exercise of the powers conferred by the Sub-section (1) of Section 7 of the Export (Quality Control and Inspection) Act, 1963 (22 of 1963) read with Sub-rule (2) of Rule 12 of the Export (Quality Control and Inspection) Rules, 1964, the Central Government hereby recognises M/s Reliable Analytical Laboratories Pvt. Ltd, Murgaon Beach Tower, Ground Floor, Shop No. 07, Opp. Busy Bee School, Desterro Vasco-Da-Gama, Goa – 403 802, as an agency for a period of three years with effect from the date of publication of this Notification, for the inspection of Minerals and Ores Group-I, namely, Iron Ore as specified in the Schedule to the notification of the Government of India in the Ministry of Commerce vide No. S.O. 3975 dated the 20th December, 1965, prior to export of said Minerals and Ores at Goa Port, subject to the following conditions, namely:

(i) M/s Reliable Analytical Laboratories Pvt. Ltd, Murgaon Beach Tower, Ground Floor, Shop No. 07, Opp. Busy Bee School, Desterro Vasco-Da-Gama, Goa – 403 802, shall give adequate facilities to the officers nominated by the Export Inspection Council in this behalf to carry out the inspection specified under Rule 4 of the Export of Minerals and Ores - Group I (Inspection) Rules, 1965;

(ii) M/s Reliable Analytical Laboratories Pvt. Ltd, Murgaon Beach Tower, Ground Floor, Shop No. 07, Opp. Busy Bee School, Desterro Vasco-Da-Gama, Goa – 403 802, in the performance of their function under this notification shall be bound by such directions as the Director (Inspection and Quality Control), Export Inspection Council may give in writing from time to time.

Amendment in Para 4.44 of Chapter 4 of the Foreign Trade Policy (FTP), 2015-20

In the Notification issued by the Ministry of Commerce and Industry (Department of Commerce) (Directorate General of Foreign Trade), published in the Gazette of India, Extraordinary, Part II, Section 3(ii), No. S.O. 596 (E) dated 22.02.2017, it reads—In exercise of powers

conferred by Section 5 of FT (D&R) Act, 1992, read with Paragraph 1.02 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby makes following amendments in para 4.44 of Chapter 4 of Foreign Trade Policy, 2015-20.

1. The existing Para 4.44 of FTP, 2015-20 reads as under:

4.44. Export of Cut & Polished Diamonds with Re-import Facility at Zero Duty “An exporter (with annual export turnover of ` 5 crore for each of the last three years) may export cut & polished diamonds (each of 0.25 carat or above) to any of the agencies/laboratories mentioned under Paragraph 4.74 of Handbook of Procedures with re-import facility at zero duty within 3 months from the date of export. Such facility of export and subsequent re-import at zero duty will be subject to guidelines issued by Central Board of Customs & Excise, Department of Revenue”.

2. Effect of Notification: The facility for export and re-import of cut and polished diamonds at zero duty for the purpose of certification and grading has been extended to the authorised offices/agencies in India for laboratories mentioned under Paragraph 4.74 of Handbook of Procedures, 2015-20.

Mineral Conservation and Development Rules, 2017

In the Notification issued by the Ministry of Mines and published in the Gazette of India, Extraordinary, Part II, Section 3(i), G.S.R. 169(E) dated 27.02.2017, it reads—In exercise of powers conferred by Section 18 of the Mines of Minerals (Regulation and Development) Act, 1957 (67 of 1957), and in supersession of the Mineral Conservation Development Rules, 1988, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the Mineral Conservation and Development Rules, 2017.

In the said Rules, definitions for various terms were defined under Rule 3. Further, provisions were made for reconnaissance and prospecting operations, mining operations, plans and Sections, sustainable mining, notices and returns, employment of geologists and mining engineers, examination of minerals and issue of directives, revision and penalty, geological

reports, mining regulation portal, etc. Further, in the attached Schedule Form – A, Form – B, Form – C, Form – D, Form – E, Form – F, Form – F1, Form – F2, Form – F3, Form – G1, Form – G2, Form – G3, Form – H, Form – I, Form – J, Form – K, Form – L, Form – M and Form – N have been enclosed Form–F1, Form–F2, Form–F3, Form–G1, Form–G2, Form–G3, Form–H, Form–I, Form–J, Form–K, Form – L, Form – M and Form – N have also been enclosed.

Amendments in Appendix 4J of Handbook of Procedures, 2015-20 and in General Notes for Chemicals and Allied Products of Standard Input Output Norms (SION) relating to Export Obligation Period under Advance Authorisations.

In the Public Notice issued by the Ministry of Commerce and Industry (Department of Commerce) and published in the Gazette of India, Extraordinary, Part I, Section 1, dated 24.03.2017, Public Notice, 62/2015-2020 of F. No. 01/94/180/115/AM 17/PC-4 it reads—In exercise of powers conferred under Paragraph 1.03 of the Foreign

Trade Policy, 2015-2020, as amended from time to time, the Director General of Foreign Trade made amendment in Appendix 4J of Handbook of Procedures, 2015-2020:

Amendment in Para 2.54 of the Handbook of Procedures, 2015-2020

The Ministry of Commerce and Industry (Department of Commerce) vide Public Notice 62/2015-2020 No. 01/89/180/53/AM-01/PC-2 (B) introduced amendments, it reads —In exercise of powers conferred under paragraph 2.04 of the Foreign Trade Policy, (2015-2020), the Director General of Foreign Trade hereby amends (i) Para 2.54 (d) (iv) of the Handbook of Procedures, 2015-2020 detailing the names of the designated ports for import of unshredded metallic scrap; and (ii) extends their validity for such imports, in supersession of the provision in Para 2.54(d) (v), notified vide Public Notice No. 38(2015-20) dated 06/10/2016 as under:

Existing Paragraph	Revised Paragraph
<p>Import of scrap would take place only through following designated ports and no exceptions would be allowed even in case of EOUs, SEZs:-</p> <p>1. Chennai, 2. Cochin, 3. Ennore, 4. JNPT, 5. Kandla, 6. Mormugao, 7. Mumbai, 8. New Mangalore, 9. Paradip, 10. Tuticorin, 11. Visakhapatnam, 12. ICD Loni, Ghaziabad, 13. Pipava, 14. Mundra, 15. Kolkata, 16. ICD Ludhiana, 17. ICD Dadri (Greater Noida), 18. ICD Nagpur, 19. ICD Jodhpur, 20. ICD Jaipur, 21. ICD Udaipur, 22. CFS Mulund, 23. ICD Kanpur, 24. ICD Ahmedabad, 25. ICD Pitampur and 26. ICD Malanpur.</p>	<p>Import of scrap would take place only through following designated ports and no exceptions would be allowed even in case of EOUs, SEZs:-</p> <p>1. Chennai, 2. Cochin, 3. Ennore, 4. JNPT, 5. Kandla, 6. Mormugao, 7. Mumbai, 8. New Mangalore, 9. Paradip, 10. Thoothukudi, 11. Visakhapatnam, 12. Pipava, 13. Mundra and 14. Kolkata.</p>
<p>The existing designated sea ports, namely, Chennai, Cochin, Ennore, JNPT, Kandla, Mormugao, Mumbai, New Mangalore, Paradip, Thoothukudi, Visakhapatnam, Pipava, Mundra and Kolkata will be further allowed to import unshredded scrap till 31st March, 2018 by which time they are required to install and operationalise Radiation Portal Monitors and Container Scanner. Such sea ports which fail to meet the deadline will</p>	<p>be derecognised for the purpose of import of unshredded metallic scrap w.e.f. 1.4.2018.</p> <p>Effect of the Public Notice: Para 2.54(d)(iv) of the Handbook of Procedures, 2015-2020 has been amended to reflect the list of designated ports for imports of unshredded metallic scrap and the period for installation and operationalisation of Radiation Portal Monitors and Container Scanner in these ports is extended up till 31.3.2018 .</p>

**Press Information Bureau, Government of India
Ministry of Mines published Guidelines for
Sand Mining on 15th December, 2016. The
Guidelines for Sand Mining are as follows:**

Sand is a minor mineral, as defined under Section 3(e) of the Mines and Minerals (Development and Regulation) Act, 1957 (MMDR Act). Section 15 of the MMDR Act empowers state governments to make rules for regulating the grant of mineral concessions in respect of minor minerals and for purposes connected therewith. The regulation of grant of mineral concessions for minor minerals is, therefore, within the legislative and administrative domain of the state governments.

Under the power granted to them by Section 15 of the MMDR Act, State Governments have framed their own minor minerals concession rules.

Further, Section 23C of the MMDR Act, 1957 empowers state governments to frame rules to prevent illegal mining, transportation and storage of mineral sand for purposes connected therewith. Control of illegal mining is, therefore, under the legislative and administrative jurisdiction of state governments.

Ministry of Environment, Forest and Climate Change has issued Sustainable Sand Mining Management Guidelines, 2016, which, inter alia, addresses the issues relating to regulation of sand mining. The salient features of the Guidelines in this regard are as follows:

i) It provides for a detailed programme for ensuring that mining of river sand is done in a sustainable manner;

ii) Grant of Environment Clearance for minor minerals, including sand and gravel, for mining lease of area up to 5 hectares will be done by the District Environment Impact Assessment Authority headed by the District Collector/ District Magistrate.

iii) Removal of sand accumulated on the agricultural field after cessation of flooding will not be considered as mining operation and its

removal and selling can be allowed without the requirement of environment clearance till it is done only to the extent of reclaiming the agricultural land.

iv) Exemption of certain cases from being considered as mining for the purpose of requirement of environment clearance like: (i) extraction of ordinary clay or ordinary sand manually by hereditary Kumhars (Potter) who prepare earthen pots on a cottage industry basis;

v) Extraction of ordinary clay or ordinary sand manually by earthen tile makers who prepare earthen tiles on a cottage industry basis;

vi) Removal of sand deposited on agricultural field after flood by owner farmers;

vii) Customary extraction of sand and ordinary earth from sources situated in Gram Panchayat for personal use or community work in village;

viii) Community works like desilting of village ponds/tanks, rural roads undertaken under MGNREGS and other Government sponsored schemes;

ix) Dredging and desilting of dam, reservoirs, weirs, barrages, river and canals for maintenance and upkeep and for averting natural disaster. If the dredging activities are undertaken for the purpose of winning mineral and selling it commercially it will be considered mining.

This information was given by the Minister of State (IC) in the Ministry of Mines, Power, Coal and New & Renewable Energy, Shri Piyush Goyal, in reply to a question in Lok Sabha on 15th December, 2016.

**Apex Court verdict for cancellation of Goa
Iron Ore Leases**

The Apex Court quashed the second renewal of Iron ore leases given to 88 companies in Goa, in 2015. The companies have been directed to stop all mining operations w.e.f. March 2018, until fresh mining leases (not fresh renewal or other renewals) are granted and fresh environmental clearances are granted.

The Supreme Court on 7th February, 2018 has directed the Centre and the Goa Government to grant fresh environment clearances.

LEGISLATION**MMDR ACT****Minerals (Transfer of Mining Lease Granted Otherwise than through Auction for Captive Purpose) Rules, 2016.**

In the Notification, issued by Ministry of Mines S.O. 560(E) dated 18th May, 2016, it reads—
In exercise of the powers conferred by Clause

(qqja) of Sub-section (2) of Section 13 read with the proviso to Sub-section (6) of Section 12A of the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957), the Central Government has framed the Rules.

The list of the Schedules of Minerals (Transfer of Mining Lease Granted Otherwise than through Auction for Captive Purpose) Rules, 2016 is as follows :-

Sl. No.	Schedule No	Related Rule	Formats of the Schedule	Reference
1.	Schedule I	Sub-Rule (1) of Rule 5	Format for Application for Transfer of Mining Leases	For details about the Schedules, please see
2.	Schedule II	Sub-Rule (7) of Rule 5	Format for Bank Guarantee for Performance Security	the Notification, S.O. 560 (E) of Ministry of
3.	Schedule III	Sub-Rule (9) of Rule 5	Format for Deed for Transfer of Mining Lease	Mines.
4.	Schedule IV	Sub-Rule (1) of Rule 6	Amount of Transfer Charges	

Offshore Areas Mineral (Development and Regulation) Act, 2002

In the Notification, S.O. 2324(E), dated 30.06.2016 issued by Ministry of Mines, it reads — Whereas the Offshore Areas Mineral (Development and Regulation) Act, 2002 (No.17 of 2003) (hereinafter referred to as OAMDR Act) received the assent of the President of India on the 30th January, 2003.

Whereas in exercise of the powers conferred by Section 35 of the OAMDR Act, the Ministry of Mines, Government of India notified the Offshore Areas Mineral Concession Rules, 2006 (hereinafter referred to as OAMCR) on 3rd November, 2006.

Whereas, the Ministry of Mines by notification in the Official Gazette dated 12th February, 2010 notified 15th January, 2010 as the date on which the OAMDR Act and OAMCR shall come into force.

Whereas in exercise of the powers conferred under Clause (a) of Section 4 of the OAMDR Act, the Central Government vide S.O.339 (E) dated 11th February, 2010 notified the Controller General, Indian Bureau of Mines, Nagpur as the Administering Authority for the purposes of the said OAMDR Act.

Whereas in exercise of the powers conferred under Sub-section (1) of Section 10 of OAMDR Act, the Administering Authority notified 63 mineral-bearing offshore blocks for grant of exploration licences, vide S.O.1341(E) dated 7th June, 2010 which was published in the Official Gazette dated 9th June, 2010.

And whereas 377 applications were received from 53 applicants and whereas 16 applicants were shortlisted for grant of 62 exploration blocks (the bounding latitude and longitude of Block Nos. 3 & 32 falling in the Arabian Sea were same and therefore these were considered as a single block and granted as Block No. 3).

Whereas orders for grant of exploration licences were issued by the Administering Authority on 05.04.2011 to 16 successful applicants for the 62 exploration blocks.

And whereas as per the provisions of Sub-rule (1) of Rule 19 of the OAMCR, where an order has been made for the grant of exploration licence, a deed granting such license shall be executed within ninety days of the date of the communication of the said order.

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Whereas the grant of exploration licences in 62 blocks was challenged in the judicature of various High Courts.

And whereas the Hon'ble High Court of Judicature at Bombay, Nagpur Bench, vide its Order dated 28.03.2011 in Writ Petition No. 1502 of 2011, directed that all subsequent actions be kept in abeyance till the final order of the Hon'ble High Court.

And whereas in keeping with the directions issued by the Hon'ble High Court of Judicature at Bombay, Nagpur Bench, vide its Order dated 28.03.2011, all the 16 applicants were informed that all subsequent actions are being kept in abeyance till the final order of the Hon'ble Court is received. Whereas the Hon'ble High Court of Judicature at Bombay, Nagpur Bench vide interim Order dated 28.11.2011 in Writ Petition No. 1502 of 2011 clarified that the order dated 28.03.2011 should be confined to 17 blocks for which the petitioner has staked claim and the remaining blocks do not form the subject matter of consideration before the Court.

And whereas the Hon'ble High Court of Judicature at Bombay, Nagpur Bench vide order dated 17.09.2013 while disposing the Writ Petition No. 1502 of 2011 ordered the continuance of the interim order dated 28.11.2011 for a period of ten days to enable the petitioner to move an appropriate application for further continuation of the interim order if so desired.

And whereas the Hon'ble High Court of Judicature at Bombay, Nagpur Bench vide Order dated 27.09.2013 extended the Order dated 28.03.2011 as modified on 28.11.2011 for a further period of six weeks.

Whereas the Hon'ble High Court of Andhra Pradesh Judicature at Hyderabad vide interim Order dated 22.06.2011 in Writ Petition No. 12835 of 2011 directed that "in the meanwhile, if any steps are taken for grant of exploration licences, the same shall be subject to further orders by this Court". Further, another Order dated 11.07.2011 was issued by the Hon'ble Court in this regard directing that "the interim Order dated 22.06.2011 granted earlier shall continue until further orders".

And whereas the Writ Petition No. 12835 of 2011 filed in the Hon'ble High Court of Andhra Pradesh

Judicature at Hyderabad has not been disposed as on the date of this order, and the offshore exploration licences granted have not been executed till date.

Whereas it has come to the notice of the Administering Authority that some of the exploration blocks notified for grant of offshore exploration licences vide notification dated 07.06.2010 overlap with areas other than offshore area, to which the OAMDR Act does not apply.

That the jurisdiction of OAMDR Act, applies exclusively to offshore areas which has been defined in the said Act as the territorial waters, continental shelf, exclusive economic zone and other maritime zones of India under the Territorial Waters, Continental Shelf, Exclusive Economic Zone and Other Maritime Zones Act, 1976.

And that the grant of mineral concessions over areas other than offshore areas is regulated by the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957).

Whereas the Central Government vide S.O.19 (E) dated 6th January, 2011, published in the Official Gazette by the Department of Environment, Forests and Wildlife, Ministry of Environment and Forests, has declared the extent of the Coastal Regulation Zone (CRZ) and has also imposed certain restrictions on the setting up and expansion of industries, operations or processes and the like in the CRZ.

And whereas the said statutory Order dated 6.1.2011 states that CRZ shall also apply to the water and the bed area between the Low Tide Line to the territorial water limit (12 NM) in case of seas and has prohibited in the area so identified as CRZ, inter alia, the mining of sand, rocks and other sub-strata materials except those rare minerals not available outside the CRZ area.

And whereas all the 62 offshore blocks which were notified for grant of exploration licences vide S.O.1341(E) dated 9th June 2010, lie within the area identified as CRZ, i.e. they lie within the territorial water limit of 12 nautical miles which attracts the prohibition of mining (which means any operation undertaken for the purpose of winning any mineral) imposed by the statutory Order dated 6.1.2011 issued by the Central Government.

Whereas production lease is granted under the OAMDR Act for the purpose of winning any mineral from the offshore area.

And whereas grant of production lease is consequential to the grant of exploration licence as the OAMDR Act provides that the holder of an exploration licence shall have the exclusive right to a production lease which is the operating right for winning of a mineral.

Whereas in view of the effect of the CRZ Notification dated 6.1.2011 the purpose of executing the 62 offshore exploration licences gets defeated as the applicants cannot undertake operations for winning of minerals subsequent to the grant of production lease after the successful completion of exploration operations.

Now, therefore, taking into consideration all the above stated facts, the Court has annulled the Notification issued vide S.O.1341(E) dated 9th June 2010 and directed that all subsequent actions undertaken for grant of the 62 exploration licences hereby stand rescinded.

Reservation of area for M/s National Aluminium Company Limited (NALCO)

In the Notification issued in concurrence with the newly amended Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957), the Central Government, in consultation with the State Government of Odisha, hereby reserves the area of 1,738.04 hectares specified below through M/s National Aluminum Company Limited (NALCO), a Public Sector Undertaking owned and controlled by the Central Government, for undertaking prospecting or mining operations in respect of bauxite deposits in the Taluk of Pottangi of Koraput District in the State of Odisha for a further period of five years with effect from 27th April, 2017, except the areas already held under prospecting licence or mining lease and declares that no other prospecting licence or mining lease shall be granted in the said area, during the said period of five years lying within the boundary of such reserved area and for the mineral specified below, namely—

District: Koraput

Area: 1738.04 hectares, Pottangi Bauxite deposit in the Taluk of Pottangi of Koraput district—
Toposheet No. 65J/14.

Area demarcated by Latitude and Longitude:
Latitude 18° 34' 00" N to 18° 37' 15" N
Longitude 82° 56' 30" E to 83° 00' 00" E
Mineral: Bauxite.

Ministry of Commerce and Industry (Department of Commerce) (Directorate General of Foreign Trade), Notification S.O. 596(E). In exercise of powers conferred by Section 5 of FT (D&R) Act, 1992, read with Paragraph 1.02 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby makes following amendments in Para 4.44 of Chapter 4 of Foreign Trade Policy, 2015-20.

The amended Para 4.44 of FTP, 2015-20 is to be read as under:

4.44 Export of Cut & Polished Diamonds with Re-import Facility at Zero Duty

“An exporter (with annual export turnover of ` 5 crore for each of the last three years) or the authorised offices/agencies in India of laboratories mentioned under Paragraph 4.74 of Handbook of Procedures may export cut & polished diamonds (each of 0.25 carat or above) to any of the agencies/laboratories mentioned under Paragraph 4.74 of Handbook of Procedures, 2015-20 with reimport facility at zero duty within 3 months from the date of export. Such facility of export and subsequent reimport at zero duty will be subject to guidelines issued by Central Board of Customs & Excise, Department of Revenue”.

Amendmend the Mineral (Auction) Rules, 2015

In the Notification, issued by Ministry of Mines, G.S.R.1469 (E) dated the 30th November, 2017 it reads— In exercise of the powers conferred by Section 13 of the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957), the Central Government, hereby, makes the following rules to amend the Mineral (Auction) Rules, 2015, namely—

1. (1) These rules may be called the Mineral (Auction) Amendment Rules, 2017.
- (2) They shall come into force on the date of their publication in the Official Gazette.
2. Application.— These amendment rules shall be applicable to cases where the preferred bidder has not been declared as on the date of publication of these rules, and shall not be applicable to cases where the preferred bidder has been declared before the date of publication of these rules.

3. In the Mineral (Auction) Rules, 2015 (hereinafter referred to as the said rules), in Rule 2, in Sub-rule (1), in Clause (m), for Sub-clause (ii), the following sub-clause shall be substituted, namely–

“(ii) the average price per tonne months immediately preceding the month of computation of the Value of Estimated Resources:

Provided that if for any mineral or mineral grade, the average sale price in respect of the relevant State for any month is not published by Indian Bureau of Mines, the all India average sale price published by Indian Bureau of Mines for such mineral or mineral grade for that month shall be used”.

4. In the said Rules, for Rule 3, the following rule shall be substituted, namely–

“3. **Application.**– These Rules shall apply to all minerals, except–

- (i) minerals notified as minor minerals specified under Clause (e) of Section 3;
- (ii) minerals specified in Part A of the First Schedule to the Act; and
- (iii) minerals specified in Part B of the First Schedule to the Act having grade equal to or more than the threshold value as specified and notified under the Atomic Minerals Concession Rules, 2016.”

5. In the said Rules, in Rule 6, in Sub-rule (4), in Clause (ii), the following proviso shall be inserted, namely–

“Provided that quantity of mineral equivalent to twenty- five percent of total mineral excavated in the previous financial year, for which end use was specified can be sold in the current financial year.”

In the said rules, in Rule 9, for Sub-rule (4), the following shall be substituted, namely–

(4) The auction shall be an ascending forward online electronic auction and shall comprise of attempts of auction with each attempt of auction consisting of a first round of auction and a second round of auction.

(5) In the first round of auction, the bidders shall submit,–

(A) a technical bid comprising amongst others, documentary evidence to confirm eligibility as per the provisions of the Act and the rules made thereunder to participate in the auction, bid security and such other documents and payments as may be specified in the tender document; and

(B) an initial price offer which shall be a percentage of value of mineral despatched.

(6) Only those bidders who are found to be eligible

in accordance with the terms and conditions of eligibility specified in Rule 6 and whose initial price offer is equal to or greater than the reserve price, referred to as “technically qualified bidders”, shall be considered for the second round of auction.

(7) The highest initial price offer amongst the technically qualified bidders shall be the floor price for the second round of online electronic auction.

(8) The technically qualified bidders shall be ranked on the basis of the descending initial price offer submitted by them and the technically qualified bidders holding the first fifty percent of the ranks (with any fraction rounded off to higher integer) or the top five technically qualified bidders, whichever is higher, shall qualify as qualified bidders for participating in the second round of electronic auction:

Provided that if the number of technically qualified bidders is between three and five, then all the technically qualified bidders shall be considered as qualified bidders:

Provided further that in the event of identical initial price offers being submitted by two or more technically qualified bidders, all such technically qualified bidders shall be assigned the same rank for the purposes of determination of qualified bidders and in such case, the aforementioned fifty percent shall stand enhanced to the extent of tie occurring within the first fifty percent.

Illustration

In the event there are a total of ten technically qualified bidders, and each technically qualified bidder submits different initial price offer, then the technically qualified bidders holding the first fifty per cent. of ranks shall be considered to be qualified bidders.

If three such technically qualified bidders submit the same initial price offer and are ranked in first fifty percent of the total number of ranks, then, all the three technically qualified bidders shall be considered to be qualified bidders and the total number of qualified bidders shall stand increased by two.

(9) Where the total number of technically qualified bidders are three or more, the auction process shall proceed to the second round of auction which shall be held in the following manner, namely:

(i) the qualified bidders may submit their final price offer which shall be a percentage of value of mineral despatched and greater than the floor price:

Provided that the final price offer may be revised till the conclusion of the auction as per the technical specifications of the auction platform;

(ii) The auction process shall be annulled if none of the qualified bidders submits a final price offer on the online electronic auction platform;

(iii) the qualified bidder who submits the highest final price offer shall be declared as the “preferred bidder” immediately on conclusion of the auction.

(10) Where the total number of technically qualified bidders is less than three, then no technically qualified bidder shall be considered to be qualified bidder and the first attempt of auction shall be annulled.

(11) On annulment of the first attempt of auction, the State Government may decide to—

(a) commence the auction process *de novo* with a separate set of terms and conditions and reserve price as it may deem fit and necessary; or

(b) conduct the second attempt of auction.

(12) In case the State Government decides to conduct the second attempt of auction as per Clause (b) of Sub-rule (11), the terms and conditions of the second attempt of auction shall remain the same as in the first annulled attempt of auction:

Provided that the highest initial price offer of the technically qualified bidders if any in the first annulled attempt shall be the reserve price in first round of the second attempt:

Provided further that the bidding shall continue to the second round even in case the number of technically qualified bidders is less than three.’

7. In the said Rules, in Rule 10, in Sub-rule (6), the following provisos shall be inserted, namely—

“Provided that no Mining Lease Deed shall be executed on expiry of a period of three years from the date of the letter of intent, and the letter of intent shall be invalidated leading to annulment of the entire process of auction:

Provided further that the State Government may allow a further period of two years for execution of the Mining Lease Deed if the reasons for delay were beyond the control of the preferred bidder.”

8. In the said Rules, for the words and figures “Mineral Concession Rules, 1960” wherever they occur, the words, brackets and figures “Minerals (Other than Atomic and Hydrocarbons Energy Minerals) Concession Rules, 2016” shall be substituted.

9. In the said rules, in Rule 11, in Sub-rule (2), for the words, brackets and figures “adjusted in full against the amount paid under Sub-rule (3) of Rule 8 within the first five years of” the words, brackets and figures “adjusted in full at the earliest against the amount to be paid under Sub-rule (3) of Rule 8 on” shall be substituted.

10. In the said Rules, in Rule 12, in Sub-rule (1),—

(a) for the word “successful”, the word “preferred” shall be substituted; and

(b) after the words “reassessed value of estimated resources” occurring at the end, the words “including the value of any newly discovered mineral that may be included in the mining lease deed on its discovery” shall be inserted.

11. In the said Rules, in Rule 19,—

(a) in Sub-rule (2), after the words “value of estimated resources” occurring at the end, the words

“established by the holder of the Composite Licence after completion of prospecting operations in accordance with Sub-section (9) of Section 11 of the Act resulting in determination of evidence of mineral contents conforming to the Mineral (Evidence of Mineral Contents) Rules, 2015” shall be inserted; and

(b) for Sub-rule (4), the following Sub-rule shall be substituted, namely—

“(4) The performance security shall be provided through bank guarantee in the format as specified in Schedule IV or through security deposit, which may be invoked as per the provisions of —

(i) the prospecting licence deed;

(ii) the Mine Development and Production Agreement;

(iii) the Mining Lease Deed:

Provided that the State Government on being satisfied that the holder of Composite Licence has completed prospecting operations in accordance with Sub-section (9) of Section 11 of the Act but is unable to establish the existence of mineral contents even after making all possible efforts in accordance with Sub-section (10) of Section 11 of the Act, and the Minerals (Evidence of Mineral Contents) Rules, 2015, shall return the bank guarantee or the security deposit provided by the holder of the Composite Licence as performance security.”. 12. In the said rules, for Schedule I, the following Schedule shall be substituted, namely—

SCHEDULE I

Terms and conditions of eligibility

[See Rules 6(1) and 6(2)]

1. The following net worth requirements shall be applicable for an auction of mining lease depending on the Value of Estimated Resources, namely—

(a) If the Value of Estimated Resources is equal to or more than one thousand crore rupees, the applicant, including an individual, shall have a net worth more than 2 percent of Value of Estimated Resources.

(b) If the Value of Estimated Resources is less than one thousand crore rupees but more than one hundred crore rupees, the applicant, including an individual, shall have a net worth more than 1 percent of Value of Estimated Resources.

(c) If the Value of Estimated Resources is less than or equal to one hundred crore rupees, the applicant, including an individual, shall have a net worth more than 0.5 percent of Value of Estimated Resources.

2. In case of auction of Composite Licence, the applicant shall have a net worth of more than 1 percent of the Value of Estimated Resources and where the value of Estimated Resources is equal or less than one hundred crore rupees, the applicant must have a net worth more than 0.5 percent of Value of Estimated Resources.

Explanation.

(1) In case an applicant is a subsidiary of another company incorporated in India, the net worth of such holding company may also be considered:

Provided that, in such case, the applicant shall continue to be a subsidiary of such holding company until such time the applicant meets the aforementioned net worth threshold.

(2) In case of a company, the net worth shall be the sum of paid up share capital and the free reserves as per the audited balance sheet of the financial year ended immediately preceding the date of issuance of notice inviting tender.

(3) In case the notice inviting tender is issued between 1st April to 30th September (both days inclusive) of a year, the audited balance sheet of the financial year before the immediately preceding financial year, from the date of issuance of notice inviting tender, may be submitted by the bidder, if the audited balance sheet of immediately preceding financial year is not available.

(4) In case of an individual, the net worth shall be the closing cash balance on the last date for submission of application, and such amount may include amount in savings bank accounts in Scheduled Bank or Post Office, free and un-encumbered fixed deposits in

Scheduled Banks, Post Office, Listed Companies or Government organisation or Public Sector Undertakings of a State and the Central Government, Kisan Vikas Patra, National Saving certificate, Bonds, Shares of Listed Companies, Listed Mutual Funds, Unit Linked Insurance Plan, Public Provident Fund, Surrender Value of Life Insurance policies, and un-encumbered immovable property in the name of Applicant.”

13. In the said Rules, in Schedule III,

(a) for Paragraph A, the following paragraph shall be substituted, namely—

“A. [Name of the Preferred Bidder] incorporated in India under the Companies Act, [1956/2013] with corporate identity number [CIN of the Preferred Bidder], whose registered office is at [address of registered office], India and principal place of business is at [address of principal place of business, if different from registered office] OR

[Name of individual] who is citizen of India, having income tax permanent account number [number], residing at [address] OR [partnership firm/association of individuals], all members of whom are Indian citizens and residents of India whose principal place of business is at [address of principal place of business] (the “Preferred Bidder”) is required to provide an unconditional and irrevocable bank guarantee for an amount equal to INR [figures] (Indian Rupees [words]) as a performance security valid until [date of expiry of performance bank guarantee] (“Expiry Date”).” ;

(b) in Paragraph C, for the word “Successful” occurring after words “at the request of the”, the word “Preferred” shall be substituted.

14. In the principal rules, after Schedule III, the following Schedule shall be inserted, namely:—

‘SCHEDULE IV

Format of Performance Security for Composite Licence

[See Rule 19(4)][Reference number of the bank] [date] To

The Governor of [Name of State] [address]

WHEREAS

A. [Name of the Preferred Bidder] incorporated in India under the Companies Act, [1956/2013] with corporate identity number [CIN of the Preferred Bidder], whose registered office is at [address of registered office], India and principal place of business is at [address of principal place of business, if different from registered office] OR [Name of individual] who is citizen of India, having income tax permanent account number [number], residing at [address] OR [partnership firm/association of individuals], all members of whom are Indian citizens

and residents of India whose principal place of business is at [address of principal place of business] (the “**Preferred Bidder**”) is required to provide an unconditional and irrevocable bank guarantee for an amount equal to INR [figures] (Indian rupees [words]) as a performance security valid for an initial period of I% years from the date hereof (“**Expiry Date**”).

B. The Performance Security is required to be provided to the Governor of [Name of State], (the “**State**”) for discharge of certain obligations under the Tender Document dated, [date] with respect to auction of [particulars of auction] AND the deed for grant of a prospecting licence to be executed between the State and the Successful Bidder AND the Mine Development and Production Agreement to be executed between the State and the Successful Bidder (collectively) (the “**Agreement**”).

C. We, [name of the bank] (the “**Bank**”) at the request of the Preferred Bidder or Successful Bidder do hereby undertake to pay to the State an amount not exceeding INR [figures] (Indian Rupees [words]) (“**Guarantee Amount**”) to secure the obligations of the Preferred Bidder or Successful Bidder under the Agreement on demand from the State on the terms and conditions herein contained.

NOW, THEREFORE, the Bank hereby issues in favour of the State this irrevocable and unconditional payment bank guarantee (the “**Guarantee**”) on behalf of the Preferred Bidder or Successful Bidder in the Guarantee Amount:

1. The Bank for the purpose hereof unconditionally and irrevocably undertakes to pay to the State without any demur, reservation, caveat, protest or recourse, immediately on receipt of first written demand from the State, a sum or sums (by way of one or more claims) not exceeding the Guarantee Amount in the aggregate without the State needing to prove or to show to the Bank grounds or reasons for such demand for the sum specified therein and notwithstanding any dispute or difference between the State and Preferred Bidder or Successful Bidder on any matter whatsoever. The Bank undertakes to pay to the State any money so demanded notwithstanding any dispute or disputes raised by the Preferred Bidder or Successful Bidder in any suit or proceeding pending before any court or tribunal relating thereto the Bank’s liability under this present being absolute and unequivocal.
2. The Bank acknowledges that any such demand by the State of the amounts payable by the Bank to the State shall be final, binding and conclusive evidence in

respect of the amounts payable by Preferred Bidder or Successful Bidder to the State under the Agreement.

3. The Bank hereby waives the necessity for the State from demanding the aforesaid amount or any part thereof from the Preferred Bidder or Successful Bidder and also waives any right that the Bank may have of first requiring the State to pursue its legal remedies against the Preferred Bidder or Successful Bidder, before presenting any written demand to the Bank for payment under this Guarantee.

4. The Bank further unconditionally agrees with the State that the State shall be at liberty, without the Bank’s consent and without affecting in any manner the Bank’s obligation under this Guarantee, from time to time to:

- i) vary and/or modify and of the terms and conditions of the Agreement;
- ii) extend and / or postpone the time for performance of the obligations of the Preferred Bidder or successful Bidder under the Agreement, or
- iii) forbear or enforce any of the rights exercisable by the State against the Preferred Bidder or Successful Bidder under the terms and conditions of the Agreement, and the Bank shall not be relieved from its liability by reason of any such act or omission on the part of the State or any indulgence by the State to the Preferred Bidder or Successful Bidder or other thing whatsoever which under the law relating to sureties would, but for this provision, have the effect of relieving the Bank of its obligations under this Guarantee.

5. Any payment made hereunder shall be made free and clear of and without deduction for, or on account of, any present or future taxes, levies, imposts, duties, charges, fees, commissions, deductions or withholdings of any nature whatsoever.

6. The Bank agrees that State at its option shall be entitled to enforce this Guarantee against the Bank, as a principal debtor in the first instance without proceeding at the first instance against the Preferred Bidder or Successful Bidder.

7. The Bank further agrees that this bank guarantee and the guarantee obligations herein contained shall remain in full force and effect and shall continue to be enforceable till: (i) all the obligations of the Preferred Bidder or Successful Bidder under or by virtue of the said Agreement with respect to the Performance Security have been fully paid and its claims satisfied or discharged; or (ii) till the State certifies that the terms and conditions of the Agreement with respect to the Performance Security have been fully and properly carried out by the Preferred Bidder or Successful Bidder

and accordingly discharges this guarantee; or (iii) on provision of a revised performance security under Sub-rule (2) of Rule 19 of the Mineral (Auction) Rules, 2015 whichever is later. Notwithstanding anything contained herein, unless a demand or claim under this guarantee is made on the Bank in writing on or before the Expiry Date the Bank shall be discharged from all liability under this guarantee thereafter.

8. The payment so made by the Bank under this Guarantee shall be a valid discharge of Bank's liability for payment thereunder and the State shall have no claim against the Bank for making such payment.

9. This Guarantee is subject to the laws of India. Any suit, action, or other proceedings arising out of this Guarantee or the subject matter hereof shall be subject to the exclusive jurisdiction of courts at the State of [respective State].

10. The Bank has the power to issue this Guarantee in favour of the State. This guarantee will not be discharged due to the change in the constitution of the Bank.

11. The Bank undertakes not to revoke this Guarantee during its currency except with the previous consent of the State in writing.

12. The State may, with prior intimation to the Bank, assign the right under this Guarantee to any other departments, ministries or any governmental agencies, which may act in the name of the Governor. Save as provided in this Clause 12, this Guarantee shall not be assignable or transferable.

13. Notwithstanding anything contained herein,

a) the liability of the bank under this bank guarantee shall not exceed the Guarantee Amount; and

b) this bank guarantee shall be valid up to the Expiry Date.

14. The Bank is liable to pay the Guaranteed Amount or any part thereof under this bank guarantee only and only if the State serves upon the Bank a written claim or demand on or before the Expiry Date.

Dated the [day] day of [month] [year] for the Bank.

In witness whereof the Bank, through its authorised officer, has set its hand and stamp.

(Signature)

(Name and Designation)
(Bank Stamp).'

Mines and Minerals (Development and Regulation) Removal of Difficulties Order, 2017.

In the Order, published in the Gazette of India, Extraordinary, Part II, Section 3(ii) S.O. 27(E)dt. 04.01.2017, it reads—Whereas difficulties have arisen in giving effect to the provisions of Clause (c) Sub-section (2) of Section 10A of the Mines and Minerals (Development and Regulation) Amendment Act, 2015 (10 of 2015), insofar as it relates to fulfilment of conditions laid in the letter of intent (by whatever name called) issued by the State Governments within a period of two years from the date of commencement of the said Act.

Now, therefore, in exercise of the powers conferred by Sub-section (1) of Section 24 of the Mines and Minerals (Development and Regulation) Amendment Act, 2015 (10 of 2015), the Central Government issued the order to remove the difficulties relating fulfilment of conditions laid in the letter of intent.

MCR

Minerals (Other than Atomic and Hydrocarbons Energy Minerals) Concession (Amendment) Rules, 2016.

In the Notification, published in the Gazette of India, Extraordinary, Part II, Section 3(i) G.S.R. 1120(E) dt. 08.12.2016, it reads – In exercise of the powers conferred by Section 13 of the Mines and Minerals (Development and Regulation) Act, 1957 (67 of 1957), the Central Government hereby makes the following rules to amend the Minerals (Other than Atomic and Hydro-carbons Energy Minerals) Concession Rules, 2016, namely–

1. (1) These Rules may be called the Minerals (Other than Atomic and Hydrocarbons Energy Minerals) Concession (Amendment) Rules, 2016.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Minerals (Other than Atomic and Hydrocarbons Energy Minerals) Concession Rules, 2016, in Rule 12, after Sub-rule (5), the following Sub-rule shall be inserted, namely–

“(5A) Notwithstanding anything contained in Sub-rule (5), the State Government may grant a mining lease for area less than five hectares in respect of a mining lease to be granted in pursuance of the provisions of Clause (b) or Clause (c) of Sub-section (2) of Section 10A of the Act:

Provided that no mining lease shall be granted for area less than one hectare, in respect of small deposits (not fragmented portions of larger ones), shallow in nature, isolated and not exceeding two hundred metres in strike length, which are small by virtue of either origin or mode of emplacement or dislocation due to geological disturbances; and small deposits shall also include float deposits (transported) formed due to mechanical weathering and deposition, alluvial or eluvial placers (buried or otherwise), which generally have peculiar configurations excepting beach sands or placers:

Provided further that no mining lease shall be granted for area less than two hectares, in respect of beach sands or placers, which are mono or multi mineral concentrations, including the dunes occurring on and off the coastal shore line deposited as a product of the ebb and flow of tides, waves and inshore currents, and at places semi-consolidated to consolidated in nature: Provided also that no mining lease shall be granted for area less than four hectares in all other cases other than those specified in the first and second provisos.”

Goods and Services Tax

(Central Goods and Services Tax Act, 2017.)

The Goods and Services tax (GST) is a value added tax levied on most goods and services sold for domestic consumption.

Important Definition

As per Section 2(19) of the Central Goods and Services Tax Act, 2017, the “capital goods” means goods, the value of which is capitalised in the books of account of the person claiming the input tax credit and which are used or intended to be used in the course or furtherance of business;

As per Section 2(52) of the Central Goods and Services Tax Act, 2017, the “goods” means every kind of moveable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply;

As per Section 2(59) of the Central Goods and Services Tax Act, 2017, the “input” means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business;

As per Section 2(60) of the Central Goods and Services Tax Act, 2017, the “input service” means any service used or intended to be used by a supplier in the course or furtherance of business;

As per Section 2(62) of the Central Goods and Services Tax Act, 2017, the “input tax” in relation to a registered person, means the central tax, State tax, integrated tax or Union territory tax charged on any supply of goods or services or both made to him and includes—

(a) the integrated goods and services tax charged on import of goods;

(b) the tax payable under the provisions of Sub-sections (3) and (4) of Section 9;

(c) the tax payable under the provisions of Sub-sections (3) and (4) of Section 5 of the Integrated Goods and Services Tax Act;

(d) the tax payable under the provisions of Sub-sections (3) and (4) of Section 9 of the respective State Goods and Services Tax Act; or

(e) the tax payable under the provisions of Sub-sections (3) and (4) of Section 5 of the Integrated Goods and Services Tax Act;

(f) the tax payable under the provisions of Sub-sections (3) and (4) of Section 9 of the respective State Goods and Services Tax Act; or

(g) the tax payable under the provisions of Sub-sections (3) and (4) of Section 7 of the Union Territory Goods and Services Tax Act,

but does not include the tax paid under the composition levy;

As per Section 2(63) of the Central Goods and Services Tax Act, 2017, “input tax credit” means the credit of input tax; As per Section 2(102) of the Central Goods and Services Tax Act, 2017, the “services” means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged;

“Goods and Services Tax” means any tax collected under the provision of Central Goods and Services Tax Act, 2017.

GST would combine/replace all taxes earlier levied and collected by the Centre and all taxes earlier collected and levied by the State. GST is the combined taxes earlier collected by the Centre as well as state government.

Taxes Earlier levied and collected by the Centre	Taxes Earlier collected by the State
a) Central Excise Duty;	a) State VAT;
b) Duties of Excise (Medicinal and Toilet Preparations);	b) Central Sales Tax;
c) Additional Duties of Excise (Goods of Special Importance);	c) Purchase Tax;
d) Additional Duties of Excise (Textiles and Textile Products);	d) Luxury Tax;
e) Additional Duties of Customs (Commonly known as CVD);	e) Entry Tax (All forms);
f) Special Additional Duty of Customs (SAD);	f) Entertainment Tax (except those levied by the local bodies);
g) Service Tax;	g) Taxes on advertisements;
h) Cesses and surcharges insofar as they are related to supply of goods or services.	h) Taxes on lotteries, betting and gambling;
	i) State Cesses and Surcharges insofar as they relate to supply of goods or services.
	(j) Octroi.

Salient Features of Goods and Services Tax

(1) As per Section 1(2) of the Central Goods and Services Tax Act, 2017 GST extends to the whole of India except the state of Jammu and Kashmir.

(2) GST is applicable on the supply of goods or services as against the present concept of tax on sale of goods or on provision of service.

(3) GST would be based on the principle of destination based consumption taxation as against the present principle of origin-based taxation.

(4) It would be a dual GST with the Centre and the States simultaneously levying it on a common base. The GST to be levied by the Centre would be called Central GST (central tax- CGST) and that to be levied by the States [including Union territories with legislature] would be called State GST (state tax- SGST). Union territories without legislature would levy Union territory GST (union territory tax- UTGST).

(5) An Integrated GST (integrated tax- IGST) would be levied on inter-State supply (including stock transfers) of goods or services. This would be collected by the Centre so that the credit chain is not disrupted.

(6) Import of goods would be treated as inter-State supplies and would be subject to IGST in addition to the applicable customs duties.

(7) Import of services would be treated as inter-State supplies and would be subject to IGST.

(8) CGST, SGST/UTGST & IGST would be levied at rates to be mutually agreed upon by the Centre and the States under the aegis of the GSTC.

(9) GST would apply to all goods and services except Alcohol for human consumption.

(10) GST on five specified petroleum products (Crude, Petrol, Diesel, ATF & Natural gas) would be applicable from a date to be recommended by the GSTC.

(11) Tobacco and tobacco products would be subject to GST. In addition, the Centre would continue to levy Central Excise Duty.

(12) A common threshold exemption would apply to both CGST and SGST. Taxpayers with an annual turnover of Rs. 20 lakh (Rs. 10 lakh for special category States (except J&K) as specified in Article 279A of the Constitution) would be exempt from GST.

MINERAL POLICY AND LEGISLATION

A compounding option (i.e. to pay tax at a flat rate without credits) would be available to small taxpayers (including to manufacturers other than specified category of manufacturers and service providers) having an annual turnover of up to ₹ 75 lakh (₹ 50 lakh for special category States (except J&K and Uttarakhand) enumerated in Article 279A of the Constitution). The threshold exemption and compounding scheme would be optional.

(13) The list of exempted goods and services would be kept to a minimum and it would be harmonised for the Centre and the States as well as across States as far as possible.

(14) All exports and supplies to SEZs and SEZ units would be zero-rated.

(15) Credit of CGST paid on inputs may be used only for paying CGST on the output and the credit of SGST/UTGST paid on inputs may be used only for paying SGST/UTGST. In other words, the two streams of input tax credit (ITC) cannot be cross utilised, except in specified circumstances of inter-State supplies for payment of IGST. The credit would be permitted to be utilised in the following manner:

- a) ITC of CGST allowed for payment of CGST & IGST in that order;
- b) ITC of SGST allowed for payment of SGST & IGST in that order;
- c) ITC of UTGST allowed for payment of UTGST & IGST in that order;
- d) ITC of IGST allowed for payment of IGST CGST & SGST/UTGST in that order.
- e) ITC of CGST cannot be used for payment of SGST/UTGST and vice versa.

(16) Accounts would be settled periodically between the Centre and the State to ensure that the credit of SGST used for payment of IGST is transferred by the originating State to the Centre. Similarly the IGST used for payment of SGST would be transferred by Centre to the destination State. Further, the SGST portion of IGST collected on B2C supplies would also be transferred by Centre to the destination State. The transfer of funds would be

carried out on the basis of information contained in the returns filed by the taxpayers.

(17) Input Tax Credit (ITC) to be broad based by making it available in respect of taxes paid on any supply of goods or services or both used or intended to be used in the course or furtherance of business.

(18) Electronic filing of returns by different class of persons at different cut-off dates.

(19) Various modes of payment of tax available to the tax payer including internet banking, debit/ credit card and National Electronic Funds Transfer (NEFT) / Real Time Gross Settlement (RTGS).

(20) Obligation on certain persons including government departments, local authorities and government agencies, who are recipients of supply, to deduct tax at the rate of 1% from the payment made or credited to the supplier where total value of supply, under a contract, exceeds two lakh and fifty thousand rupees. The provision for TDS has not been notified yet.

(21) Refund of tax to be sought by taxpayer or by any other person who has borne the incidence of tax within two years from the relevant date.

(22) Obligation on electronic commerce operators to collect 'tax at source', at such rate not exceeding two percent (2%) of net value of taxable supplies, out of payments to suppliers supplying goods or services through their portals. The provision for TCS has not been notified yet.

(23) System of self-assessment of the taxes payable by the registered person.

(24) Audit of registered persons to be conducted in order to verify compliance with the provisions of Act.

(25) Limitation period for raising demand is three (3) years from the due date of filing of annual return or from the date of erroneous refund for raising demand for short-payment or non-payment of tax or erroneous refund and its adjudication in normal cases.

(26) Limitation period for raising demand is five (5) years from the due date of filing of annual return or from the date of erroneous refund for raising demand for short-payment or non-payment of tax or erroneous refund and its adjudication in case of fraud, suppression or willful mis-statement.

(27) Arrears of tax to be recovered using various modes including detaining and sale of goods, movable and immovable property of defaulting taxable person.

(28) Goods and Services Tax Appellate Tribunal would be constituted by the Central Government for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority. States would adopt the provisions relating to Tribunal in respective SGST Act.

(29) Provision for penalties for contravention of the provision of the proposed legislation has been made.

(30) Advance Ruling Authority would be constituted by States in order to enable the taxpayer to seek a binding clarity on taxation matters from the department. Centre would adopt such authority under CGST Act.

(31) An anti-profiteering clause has been provided in order to ensure that business passes on the benefit of reduced tax incidence on goods or services or both to the consumers.

(32) Elaborate transitional provisions have been provided for smooth transition of existing taxpayers to GST regime.

GST Registration

As per the GST Council, entities in special category States (Assam, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Himachal Pradesh) [Except the State of Jammu and Kashmir] with an annual turnover of ` 10 lakhs and above would be required to register under GST.

All other entities in rest of India would be required to register for GST if annual turnover exceeds ` 20 lakhs [Except the State of Jammu and Kashmir]. There are also various other criterias that could make an entity liable for obtaining GST registration—irrespective of annual sales turnover. Entities required to register for GST as per regulations must file for GST application within 30 days from the date on which the entity became liable for registration under GST.

GST Registration is not required if annual turnover is less than ` 10 lakhs for entities in special category States and less than ` 20 lakhs for entities in rest of India.

Some of the Persons/ firms who do not qualify for GST Registration under the aggregate turnover criteria are required to mandatorily obtained GST Registration if they satisfy any of the following criteria:

- (i) Persons making any inter-State supply,
- (ii) GST mandatory for all taxable person having an existing registration,
- (iii) Casual taxable person who occasionally undertake supply of goods/services and has no fixed place of business,
- (iv) Non-resident taxable person making taxable supply,
- (v) Person making taxable supply of goods/services on behalf of other persons,
- (vi) Electronic commerce operator involving supply of goods or services digitally or on electronic network has to obtained. Registration irrespective of the turnover.

Composition Scheme

The Composition Scheme is an alternative arrangement for small Traders/Manufacturers/ Restaurants whose annual turnover is up to ` 1 crore and changing the periodicity of filing return and paying tax from monthly to quarterly. And hence it has been decided that taxpayers with turnover of ` 1.5 crore will also now file quarterly returns instead of monthly returns. For special category States (Assam, Arunachal Pradesh, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim and Himachal Pradesh) this limit is up to ` 50 lakh .

Those small traders / manufacturers/ restaurants who choose the Composition Scheme have to fill up a quarterly return giving the information about the annual turnover.

The conditions for opting Composition scheme under GST are as follows:

- a) The person opting for composition levy should be a registered person.
- b) Aggregate turnover of registered person in the preceding Financial Year should not exceed ` 50 Lakh.

The rates of GST under Composition Scheme are as follows:

- (i) Small traders : 1%
- (ii) Manufacturers : 2% and
- (iii) Restaurants : 5%

This Composition Scheme in the Service Sector is only available for the restaurants. This Composition

Scheme is not available for (i) Tobacco and manufacturers of its products,(ii) Pan- Masala and (iii) Ice creams and other eatable ice either with coco or without coco.

Concept of Input Tax Credit (ITC)

As per Section 2(63) of the Central Goods and Services Tax Act, 2017, “input tax credit” means the credit of input tax. It can be explained in the following manner, when a goods or services given to a taxable person the GST charged is called input tax. At the time of paying tax a person can reduce which have been paid on earlier purchase, that means reducing tax paid on input from the tax paid on output.

ITC can be availed by a registered taxable person in a specific manner and within a specified time frame. The table below shows the different situations wherein the inputs can be claimed for semi-finished goods or stock or finished goods.

Situation	Day on which ITC claims could be made for semi-furnished goods/stock/finished goods (held on immediate preceding day)
If a person has applied for registration or is liable to register or is granted registration	Day from when he is liable to pay taxes
When a person takes voluntary registration	Registration day
When a taxable registered person stops paying taxes in Composition Levy Scheme	Day from when he is liable to pay tax normally u/s 7.

Input Tax Credit (ITC) for the above-mentioned situations can be claimed only if it does not exceed one year from the tax invoice date of issue related to supply.

For any other cases (if any) : ITC can be claimed by the Registered person [as no ITC should get wasted for the Registered person in GST] —

- as per Sec. 27 “Returns”, the ITC must be claimed before the Registered person files a valid return for the month of September, days after the end of financial year to which the invoice is related, or
- as per Sec. 30 “Annual Return”, the ITC must be claimed before the Registered person files a valid annual return. The due date of the annual return in GST is December 31, after the end of the F.Y.

Tax Deduction at Source

Provisions for tax deduction at source shall apply as notified under the Act if the value of supply under a contract exceeds ` 2.5 lakhs. The value of supply shall be taken as the amount excluding the tax indicated on the invoice.

Deductor for the above purpose can be:

- Department or Establishment of the Central or State Government, or
- Local authority, or
- Governmental Agencies, or
- such persons or category of persons as may be notified

The tax shall be deducted at the rate of 1% of payment made to the supplier.

GST RATE SCHEDULE FOR GOODS

The GST Rate Schedules for goods are reflected in Annexure - I in the Chapter/Heading Sub-heading/ Tariff Items 25, 26, 27 and 71. The GST Rate is seen to be varying from 0.25% to 28% for about 80 items related to minerals.

SCHEDULE OF GST RATES FOR SERVICES AS APPROVED BY GST COUNCIL

There are five types of service rates applicable for minerals and it is furnished in Annexure-II.

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Annexure-I

GST RATE SCHEDULE FOR GOODS

[As per discussions in the GST Council Meeting held on 18th May, 2017]

Chapter 2525 (Salt; sulphur; earths and stone; plastering materials, lime and cement)

S. No.	Chapter/ Heading/ Sub – heading/ Tariff Items	Description of goods	Rate of GST
1	2501	Salt other than common salt	5%
2	2502	Unroasted iron pyrites	
3	2503	Sulphur of all kinds , other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	
4	2504	Natural graphite	
5	2505	Natural sands of all kinds , whether or not coloured, other than metal bearing sands of Chapter 26.	
6	2506	Quartz (other than natural sands); quartzite , whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	
7	2507	Kaolin and other kaolinic clays , whether or not calcined.	
8	2508	Other clays (not including expanded clays of heading 6806), andalusite, kyanite and sillimanite , whether or not calcined; mullite; chamotte or dinas earths.	
9	2509	Chalk.	
10	2510	Natural calcium phosphates , natural aluminium calcium phosphates and phosphatic chalk.	
11	2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 2816.	
12	2512	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	
13	2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	
14	2514	Slate , whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
15	2515	Ecaussine and other calcareous monumental or building stone; alabaster [other than marble Marble and travertine]	
16	2516	Porphyry, basalt, sandstone and other monumental or building stone , whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
17	2517	Pebbles, gravel, broken or crushed stone , of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; grenules cheeping and powder of stones heading 2515 or 2516 whether or not it treated.	
18	2518	Dolomite , whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.	

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19	2518 10	dolomite, Not calcined or sintered	5%
20	2519	Natural magnesium carbonate (magnesite); fused magnesia; deadburned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	
21	2519	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders	
22	2520	Limestone flux; limestone and other calcareous stone , of a kind used for the manufacture of lime or cement.	
23	2522	Quicklime, slaked lime and hydraulic lime , other than calcium oxide and hydroxide of heading 2825.	
24	2524	Asbestos	
25	2525	Mica, including splitting; mica waste.	
26	2526	Natural steatite , whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc	
27	2528	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H ₃ BO ₃	
28	2529	Feldspar ; leucite, nepheline and nepheline syenite; fluorspar.	
29	2530	Mineral substances not elsewhere specified or included	
30	[2515 12 10]	Marble and travertine blocks]	12%
31	[2516].	Granite blocks	
32	[2503 00 10]	Sulphur recovered as by-product in refining of crude oil	18%
33	[2515 12 20, 2515 12 90]	Marble and travertine , other than blocks	28%
34	[2516]	Granite, other than blocks	
35	[2523]	Portland cement, aluminous cement, slag cement, super sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	

Note :- (i) Sl. No 1 to 29 : 5 % GST

(ii) Sl. No 30 to 31 : 12 % GST

(iii) Sl. No 32: 18 % GST

(i) Sl. No 33 to 35 nos : 28 % GST

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S. No. 26

Chapter 26 (Ores, slag and ash)

S.No	Chapter/ Heading/ Sub – heading/ Tariff Items	Description of goods	Rate of GST
	[2601 to 2617]	All ores and concentrates	
1	2601	Iron ores and concentrates , including roasted iron pyrites	5%
2	2602	Manganese ores and concentrates , including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	
3	2603	Copper ores and concentrates.	
4	2604	Nickel ores and concentrates.	
5	2605	Cobalt ores and concentrates.	
6	2606	Aluminium ores and concentrates.	
7	2607	Lead ores and concentrates.	
8	2608	Zinc ores and concentrates.	
9	2609	Tin ores and concentrates.	
10	2610	Chromium ores and concentrates.	
11	2611	Tungsten ores and concentrates.	
12	2612	Uranium or thorium ores and concentrates.	
13	2613	Molybdenum ores and concentrates.	
14	2614	Titanium ores and concentrates.	
15	2615	Niobium, tantalum, vanadium or zirconium ores and concentrates	
16	2616	Precious metal ores and concentrates.	
17	2617	Other ores and concentrates	
18	[2618]	Granulated slag (slag sand) from the manufacture of iron or steel	
	[2619, 2620, 2621]	All goods not specified elsewhere, that is other slag, dross, ash and residues	
19	2619	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	18 %
20	2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.	
21	2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	

Note :- (i) Sl. No 1 to 18 : 5 % GST

(ii) Sl. No 19 to 21 : 18 % GST

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S. No. 27

Chapter 27 (Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes)

S.No	Chapter/ Heading/ Sub – heading/ Tariff Items	Description of goods	Rate of GST
1	[2701]	Coal; briquettes, ovoids and similar solid fuels manufactured from coal	5%
2	[2702]	Lignite, whether or not agglomerated, excluding jet.	
3	[2703]	Peat (including peat litter), whether or not agglomerated	
4	[2704]	Coke and semi coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	
5	[2706]	Tar distilled from coal, from lignite or from peat	
6		Kerosene PDS	
7		Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited.	
8	[2705]	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	
9		Bio-gas	12%
		All goods not specified elsewhere	
10	2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the nonaromatic constituents, such as Benzole (benzene), Toluole (toluene), Xylole (xylenes), Naphthelene	18 %
11	2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	
12	2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils; [other than Avgas and Kerosene PDS], such as Superior kerosene Oil (SKO), Fuel oil, Base oil, Jute batching oil and textile oil, Lubricating oil, Waste oil [Otherthan petrol, Diesel and ATF, not in GST]	
13	2711	Petroleum gases and other gaseous hydrocarbons, such as Propane, Butanes, Ethylene, propylene, butylene and butadiene [Other than Liquefied Propane and Butane mixture, Liquefied Propane, Liquefied Butane and Liquefied Petroleum Gases (LPG) for supply to household domestic consumers or to non-domestic exempted category (NDEC) customers by the Indian Oil Corporation Limited, Hindustan petroleum Corporation Limited or Bharat Petroleum Corporation Limited,]	
14	2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	

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15	2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	18 %
16	2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	
17	2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	
18	[2710]	Avgas	28%

Note :- (i) Sl. No 1 to 8 : 5 % GST
(ii) Sl. No 9 : 12 % GST
(iii) Sl. No 10 to 17 : 18 % GST &
(iv) Sl. No 18 : 28 % GST

S. No. 71

Chapter 71 (Diamonds,, Precious stones, semi-precious stones, unworked)

S.No	Chapter/ Heading/ Sub – heading/ Tariff Items	Description of goods	Rate of GST
1	7102	Diamonds, non-industrial unworked or simply sawn, cleaved or bruted	0.25%
2	7103	Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped	
		Pearls, Diamonds, Precious stones (other than diamonds), semi-precious stones, unworked Base metals, silver or gold, clad with platinum,	
3	7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport	3%
4	7102	Diamonds, whether or not worked, but not mounted or set [other than Non-Industrial Unworked or simply sawn, cleaved or bruted]	
5	7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly-shaped]	
6	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	

Note :- (i) Sl. No 1 to 2 : 0.25% % GST
(ii) Sl. No 3 to 6 : 3 % GST

LIST OF GOODS AT 0.25% RATE

S. No.	Chapter/Heading/Sub-heading/Tariff item	Description of Goods	Rate of GST
1	7102	Diamonds, non-industrial unworked or simply sawn, cleaved or bruted	0.25%
2	7103	Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly-shaped	

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LIST OF GOODS AT 3% RATE

S. No.	Chapter/Heading/ Sub-heading/ Tariff item	Description of Goods	Rate of GST
1	7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport	3%
2	7102	Diamonds, whether or not worked, but not mounted or set [other than Non-Industrial Unworked or simply sawn, cleaved or bruted]	
3	7103	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport [other than Unworked or simply sawn or roughly-shaped]	
4	7111	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	

Chapter/Heading/Sub – heading/ Tariff Items	Rate of GST for goods						Total items
	0.25%	3%	5%	12%	18 %	28%	
25	--	--	29	2	1	3	35
26	--	--	18	--	3	--	21
27	--	--	8	1	8	1	18
71	2	4	--	--	--	--	6
				Total			80

Annexure-II

SCHEDULE OF GST RATES FOR SERVICES AS APPROVED BY GST COUNCIL

Sl. No.	Description of Services	GST Rate	Transportation of
1	Transport of goods by rail	5% with ITC of input services	Minerals, coal
2	Services of goods transport agency (GTA) in relation to transportation of goods [other than used household goods for personal use]	5% with No ITC	Minerals, coal
3	Transport of goods in containers by rail by any person other than Indian Railways	12% with Full ITC	Crude oil
4	Composite supply of Works contract as defined in Clause 119 of Section 2 of CGST Act	18% with Full ITC	of Works contract at mine site
5	All other services not specified elsewhere	18% with Full ITC	

ITC : Input Tax Credit

MCDR

ORDER

Revised territorial jurisdiction of the Regional offices under Central Zone and newly created East Zone of IBM

Notification No. T-43010/CGBM/2014, dated

7th December, 2016 published in the Gazette of India, Part III, Section 1, dated 13th January, 2017, The revised territorial jurisdiction of the Regional offices under Central Zone and newly created East Zone of IBM is given as under:

Zonal Office	Regional Office	State/UT	Districts
Controller of Mines (Central Zone), Indian Bureau of Mines, 6 th Floor, 'D' Block, Indira Bhavan, Civil Lines, Nagpur – 440 001.	Jabalpur Region	Madhya Pradesh Uttar Pradesh	All districts Allahabad, Banda, Chitrakoot, Hamirpur, Jhansi, Kaushambi, Lalitpur, Mahoba, Mirzapur, Sonbhadra.
	Nagpur Region	Maharashtra	All districts except Latur, Kolhapur, Nanded, Pune, Ratnagiri, Sangli, Satara, Sindhudurg, Solapur & Osmanabad
	Raipur Region	Chhattisgarh	All districts

Zonal Office	Regional Office	State/UT	Districts
Controller of Mines (East Zone), Indian Bureau of Mines, CP-13, Sector V, Salt Lake City, Kolkata – 700 091	Bhubaneswar Region Guwahati Region	Odisha Arunachal Pradesh Assam Manipur Meghalaya Mizoram Nagaland Sikkim Tripura	All districts All districts All districts All districts All districts All districts All districts All districts All districts
	Ranchi Region	Bihar Jharkhand West Bengal	All districts All districts All districts

The above shall come into force with effect from the date of publication of this notification in the Gazette of India.

ORDER

Ordered that these territorial jurisdictions of the Zonal/Regional offices of Indian Bureau of Mines, be published in the Gazette of India, Part III, Section 1, for general information of all.

MINERAL POLICY AND LEGISLATION

Authorized Officer

In the Notification issued on 11th May, 2017 of No. T-43010/CGBM/2014 it reads—By virtue of powers vested in me under Rule 3(1)(c) of Mineral Conservation and Development Rules, 2017 to authorise officers of Indian Bureau of Mines as

“Authorised Officer” to perform functions under Mineral Conservation and Development Rules, 2017, the following officers of Indian Bureau of Mines are “Authorised Officer” to take action in respect of Mineral Conservation and Development Rules, 2017 and the matters relating to rule/rules as mentioned below:

Sl. No.	Authorised officer	Authorised for Rule(s) under MCDR, 2017
1.	Chief Controller of Mines	5(1), 5(2), 8(1), 8(2), 19(3), 48(1), 54(d), 59, 63(2), 64, 65(3), 67, 74
2	Controller of Mines	5(1), 5(2), 8(1), 8(2), 19(3), 30(2), 30(3), 30(4), 54(d), 59, 67, 74
3	Chief Mining Geologist	5(1), 5(2), 6, 7, 8(1), 8(2), 9(1), 9(3), 9(5), 19(3), 47, 48(1), 54(d), 59, 63(2), 67, 74
4	Chief Mineral Economist	49, 50, 51, 52
5	Regional Controller of Mines	8(1), 8(2), 9(3), 9(5), 19(3), 20(1), 21(1), 21(2), 21(3), 21(4), 27(2), 27(3), 27(4), 27(5), 27(6), 28(1), 28(2), 29, 30(2), 30(3), 33, 35(3), 46(c), 47, 49, 50, 54(d), 59, , 67, 74
6	Superintending Mining Geologist	8(1), 8(2), 19(3), 35(3), 54(d), 59, 74
7	Deputy Controller of Mines (Incharge of Regional Office).	4, 5(1), 5(2), 6, 7, 8(1), 8(2), 9(1), 9(3), 9(5), 19(3), 20(1), 21(1), 21(2), 21(3), 21(4), 27(2), 27(3), 27(4), 27(5), 27(6), 28(1), 28(2), 29, 30(2), 30(3), 33, 35(2), 35(3), 35(4), 45(5), 46(c), 47, 49, 50, 51, 52, 54(d), 59, 67
8	Deputy Controller of Mines	8(1), 8(2), 19(3), 35(3), 54(d), 59, 74
9	Regional Mining Geologist	8(1), 8(2), 19(3), 35(3), 54(d), 59, 74
10	Senior Asst. Controller of Mines	8(1), 8(2), 19(3), 35(3), 54(d), 59, 74
11	Senior Mining Geologist	8(1), 8(2), 19(3), 35(3), 54(d), 59, 74
12	Assistant Controller of Mines	8(1), 8(2), 19(3), 35(3), 54(d), 59, 74
13	Junior Mining Geologist	8(1), 8(2), 19(3), 35(3), 54(d), 59, 74
14	Assistant Mining Engineer	8(1), 8(2), 19(3), 54(d), 59, 74
15	Assistant Mining Geologist	8(1), 8(2), 19(3), 54(d), 59, 74

This order shall come into force with immediate effect.

Officers of Indian Bureau of Mines authorised as “Competent Authority”

In the Notification issued on 11th May, 2017 of No. T-43010/CGBM/2014 it reads—By virtue of powers vested in me under Rule 10(1) of Mineral Conservation and Development Rules, 2017 to authorise officers of Indian Bureau of Mines as “Competent Authority” to perform

functions under Mineral Conservation and Development Rules, 2017, the following officers of Indian Bureau of Mines are “Competent Authority” to take action in respect of Mineral Conservation and Development Rules, 2017 and the matters relating to rule/rules as mentioned below:

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Sl. No.	Competent Authority	Rule(s) under MCDR, 2017
1	Chief Controller of Mines	10(1), 10(2), 32(2), 32(6), 32(7)
2	Controller of Mines	10(1), 10(2), 26(2), 30(1), 32(1)(d), 32(7)
3	Chief Mining Geologist	10(1), 10(2), 32(7)
4	Regional Controller of Mines	10(1), 10(2), 11(2), 11(4), 21(4), 23, 24(1), 24(2), 25(1), 25(2), 26(1), 26(2), 31, 32(7)
5	Deputy Controller of Mines (Incharge of Regional Office).	10(1), 10(2), 11(2), 11(4), 21(4), 10(1), 10(2), 11(2), 11(4), 21(4), 23, 24(1), 10(1), 10(2), 11(2), 11(4), 21(4), 23, 24(1), 24(2), 25(1), 25(2), 26(1), 26(2), 31, 32(7)

This order shall come into force with immediate effect.