



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 174 Dispur, Thursday, 11th March, 2021, 20th Phalguna, 1942 (S. E.)

GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
MINES & MINERALS DEPARTMENT

NOTIFICATION

The 18th February, 2021

No.PEM.44/2017/320.- In exercise of the powers conferred by section 23 (C) (1) and (2) of the Mines and Minerals (Development and Regulation) Act, 1957 (Act 67 of 1957) the Governor of Assam is hereby pleased to make the following rules to regulate the possession, storage, trading and transport of minerals and mineral products and to check evasion of royalty or seigniorage fee, stopping of illegal mining and transportation in the state of Assam and for the purposes connected therewith, namely :-

1. SHORT TITLE, APPLICATION AND COMMENCEMENT. -

- (1) These rules may be called the Assam Minerals Regulation and Dealers Rules, 2020.
- (2) These rules shall be applicable to all Minerals Dealers and all industries/factories connected with the sale, purchase, transportation, processing and consumption of minerals for commercial purpose in the state of Assam.
- (3) They shall come into force on the date of their publication in the Official Gazette.

2. DEFINITIONS . -

(1) In these rules, unless the context otherwise requires, -

- (a) "Act" means the Mines and Minerals (Development and Regulation) Act, 1957 (Act 67 of 1957);
- (b) "Competent Authority" means any Gazetted Officer, not below the rank of Deputy Director of the Directorate of Geology and Mining, Assam as authorized by the Government in the Mines and Minerals Department;

- (c) "competent Officer" means a Gazetted Officer authorized by the Deputy Commissioner of any district and Director, Geology and Mining, Assam;
- (d) "carrier" means any mode or conveyance or facility by which mineral is transported from one place to another and includes mechanized devices, person, animal or cart;
- (e) "dealer" means any person who carries on the business of buying, storing, selling, supplying, trading, transporting, distributing or delivering for sale of minerals and mineral products and include the following:-
- (i) persons who buy and process mineral or mineral products for sale beyond any lease area;
 - (ii) the end users consuming **500 MT or more** of minerals per annum for commercial purpose;
- (f) "dealers registration" means a registration granted under these rules authorizing a person to whom it is granted to engage in the transaction of purchase or sale and shall be in possession of minerals defined in clause (k) below;
- (g) "Department" means Mines and Minerals Department, Government of Assam;
- (h) "End user" means any industry, distillery, brick klin, tea garden, coke bhata etc. using or consuming minerals for commercial purpose;
- (i) "Form" means form appended to these rules;
- (j) "Government" means State Government of Assam;
- (k) "mineral" means, minerals of all types mentioned in the FIRST AND SECOND SCHEDULE of Mines and Mineral (Development and Regulation) Act, 1957 (except the atomic mineral listed in part B of First Schedule of Mines and Minerals (Development and Regulation) Act. 1957.

EXPLANATION:-

Any mineral shall not cease to be a mineral by reason of being subjected to any process like crushing, burning, breaking, drying, cutting, polishing, pulverizing or any other procedure intended to make the mineral fit or suitable for sale or consumption.

- (l) "Mining lease" means a lease granted for the purpose of undertaking mining operation;
- (m) "Notification" means a notification published in the Assam Official Gazette;
- (n) "Permit" means permit granted under the Mineral Concession Rules, 1960;
- (o) "prescribed" means prescribed by these rules under Mines and Mineral (Development and Regulation) Act, 1957;
- (p) "Prospecting License" means a license granted for the purpose of undertaking prospecting operations under Mineral Concession Rules, 1960;
- (q) "Year" means financial year from 1st April to 31st March;

(2) Words and expressions used in these rules and not defined herein but defined in the Act shall have the same meanings respectively assigned to them in the Act.

3. PROHIBITION. -

- (1) All mineral dealers shall register themselves as dealers under the Directorate of Geology and Mining, Government of Assam as per the procedure mentioned in these rules.

(2) All traders in minerals including those who deal with imported minerals should be registered as dealers.

(3) No person other than a dealer or a mining lease holder shall buy or sell or offer for sale or engage in any other transaction of buying and selling any mineral at any place or transport mineral for the purpose of sale or consuming more than 500 MT per annum without being registered as a dealer or lease holder for that mineral:

Provided that no person purchasing and transporting mineral for own use or consumption by himself, (where such use or consumption does not involve any commercial activity) and any holder of a mining lease in respect of the minerals for which he holds a lease shall be required to register himself as dealer.

4. GRANT OF REGISTRATION AND ITS RENEWAL. -

(1) Any person who is desirous of being registered as dealer or required to be registered as dealer or requires renewal of registration shall apply in Form -A to the Director, Geology and Mining, Assam through online;

(2) Every application made under sub- rule (1) shall be accompanied by :-

(a) (I) Fees of Rs. 20,000/- (Rupees Twenty Thousand only for registration);

(II) Fees of Rs.10,000/- (Rupees Ten Thousand only for renewal) ;

The fees shall be payable online (e-grass) under the following head of account:

"0853 non- ferrous mining and metallurgical industry 800 other receipt-2279- Application fee for registration of Mineral Dealers License, Renewal of Dealers License, Issue of Transport challan".

(b) Copy of the PAN Card granted by Income Tax Department.

(c) GST Registration Certificate.

(d) An affidavit to the effect that he/ she/they have not been convicted in any case relating to smuggling or theft of mineral or any other criminal activities.

(e) Attested copy (ies) of the certificate (s) issued by the Industries Department or any other Government Department for establishment of the factory or beneficiation plant or trading or stocking of mineral as the case may be.

(f) Copy of Jamabandi in case of owner of land or lease deed agreement when land is taken on rent.

(3) On receipt of application for registration the Director, Geology and Mining, Assam shall acknowledge the receipt in Form -B.

(4) All applications shall be submitted through the online portal for Registration and Renewal of Mineral Dealers in the website of the Directorate of Geology and Mining, Assam.

5. PROCESS OF DISPOSAL OF REGISTRATION AND RENEWAL APPLICATION. -

(1) The Director, Geology and Mining, Assam shall maintain a register in Form- C, where necessary entries about the application shall be recorded from receipt to disposal of the application.

(2) The Director, Geology and Mining, Assam after due examination of the application in Form -A, shall grant dealer registration in Form- G with specific terms depending upon local conditions as deemed fit, for a maximum period of 1 (one) year within 30 (thirty) days from the date of receipt of the application.

In case of refusal or rejection of the application, the reasons shall be recorded in writing and communicated to the applicant within 20 days from the receipt of the application.

(3) Application for renewal of registration shall be made to Director, Geology and Mining, Assam within 60 (sixty) to 45 (forty five) days prior to the date of expiry of the registration.

(4) Renewal shall also be for one year.

(5) If application for renewal of registration is not submitted within the time stipulated in sub-rule (3), the existing registration shall be deemed to have been cancelled from the date of its expiry and the dealer will have to apply for fresh registration.

6. TRANSPORTATION OF MINERALS. -

No person shall transport or otherwise remove or carry away any mineral from any place without obtaining e-way bills as per standing instructions of the state Taxation Department within or outside the state of Assam.

7. CONDITIONS. -

The registration shall be granted in Form- G subject to the following conditions:-

- I. The dealer shall deposit an amount of Rs. 20,000/- (Rupees twenty thousand) as a security deposit duly pledged to the Director, Geology and Mining, Assam in the form of NSC.
- II. The dealer shall maintain correct and intelligible accounts of minerals procured, stored, stocked, processed and dispatched to different destinations in Form -F.
- III. The dealer shall submit copies of the Form -E to the Director, Geology and Mining, Government of Assam, quarterly.
- IV. While removing the minerals from stock or factories the dealer shall obtain permission from the Director, Geology and Mining, Government of Assam and transport the material under prescribed transport challan in Form -D obtained from the Director, Geology and Mining, Government of Assam.
- V. The dealer shall maintain daily stock and transport register in Form -M and submit monthly return in Form -H to the Director, Geology and Mining, Government of Assam.

- VI. The dealer shall allow any competent Officer to inspect the stores and factories to verify the stocks of minerals and take sample or the abstract from the records maintained by him.
- VII. Every dealer shall allow competent Officer or any Officer authorized by the Director, Geology and Mining, Government of Assam or Secretary, Mines and Minerals Department, Government of Assam to enter and inspect the premises, where the furnishing of information as directed in writing shall be obligatory for such dealer.
- VIII. The competent Officer or the Officer authorized by the aforesaid authority in their behalf shall be competent to search any place in which there is reason to believe that an offence is being committed and seize any stock of minerals in respect of which the offence has been or is being committed.
- IX. The department shall be empowered to issue any executive instruction as and when necessary for,-
- (a) proper implementation of these rules under the Act; and
 - (b) for regulation of mineral being transported from the area granted under a prospecting licence or a mining lease or a quarrying license or a permit in whatever name the permission to excavate minerals has been given.

8. The end user who consumes minerals less than 500 MT per annum need not submit any returns.

9. PENALTIES.-

- (1) Any person, who contravenes any of the provisions of these rules, or buys or sells or stores minerals except under and in accordance with the Dealers' Registration or who transports the minerals except as mentioned in the **e-way bill** shall be punishable with,-
- (a) A fine of Rs. 20000/- (Rupees Twenty thousand) or imprisonment for a term which may extend to one year or with both.
 - (b) In the case of a continuing contravention, with an additional fine which may extend to Rs. 500/- (Rupees five hundred) for every day during which such contravention continues after conviction for the first such contravention.
- (2) Any person, who buys or sell minerals except under and in accordance with the registration for commercial purpose, shall be punishable with a fine which may extend to Rs. 20,000/- (Rupees twenty thousand).
- (3) Any person, who transports minerals except to the destination specified in the **e-way bill**, shall be punishable with an imprisonment upto a term of one year or fine which may extend to Rs. 20,000/- (Rupees twenty thousand) or with both.
- (4) Whoever, intentionally obstructs the competent officer or any other officer in performing his duties (in imposing penalties etc.) under these rules, shall be punishable with an imprisonment for a term which may extend to 6 (six) months or fine which may extend Rs. 20,000/- (Rupees twenty thousand) or with both.

- (5) Refusal to allow inspection of the minerals by dealers shall be liable to fine of rupees 10,000/- (Rupees ten thousand).
- (6) Any end user who does not maintain the register and submit the return in time shall be liable to a fine of Rs. 5000/- (Rupees five thousand). This shall not be applicable in case of end user defined in rule 8.
- (7) Any dealer or end user who maintain false entry in the register or submit incorrect statement in return is liable to a fine of Rs. 10,000/- (Rupees ten thousand).
- (8) When any competent Officer/authorized Officer have sufficient reason to believe that the information submitted by the dealer or end user is false or incorrect then he may seize the mineral along with register, records and challans.

10. SEIZURE AND CONFISCATION. -

- (1) Every dealer or person permitted to stock, sell trade or transport shall allow any Officer authorized by the Government or competent Officer to enter and inspect any premises, where the mineral are kept or stored or transported. Providing such documents for inspection as desired in writing and furnishing such information as directed in writing shall be obligatory to such dealers.
- (2) The Officer authorized by the Government or the Competent Officer may search any place or vehicle in which he has a reason to believe that an offence under these rules is being committed and seize any stock of mineral together with all tools, equipment, vehicles and articles used in committing such offence.
- (3) Every officer seizing minerals under these rules shall prepare a list of minerals, tools, equipment, vehicles or any other articles so seized and deliver a copy thereof signed by him to the person found in possession of such minerals. Such officer shall keep such seized property under proper custody with proper official seal and with detail information in Form- I.
- (4) Any mineral tool, equipment, vehicle or any other things /objects/material seized under sub- rule (2) shall be liable to be confiscated by an order of the competent court of concerned district in the hierarchy to take cognizance of the offence committed under these rules and shall be disposed of in accordance with direction of such Court.
- (5) The Competent Authority, for compliance of rule 10(4), shall serve Notice for personal appearance prior to confiscating of seized items in Form -L.

11. CUSTODY OF SEIZED PROPERTY.-

The competent officer shall keep the seized material or properties under the custody of institution belonging to the Government or any responsible Officer of the Government as far as possible or any third independent party in the locality with proper terms and conditions.

12. APPEALS.-

- (1) Any person aggrieved by an order of a competent officer(s) for a particular action under these rules may within 30 (thirty) days from the date of communication of the order

prefer an appeal in Form -J to the Secretary of the Mines and Minerals Department, Government of Assam.

- (2) Every application for an appeal shall be accompanied with a fee of Rs 500/- (Rupees Five hundred) to be deposited in Government Treasury under the Head of Account mentioned in sub- rule (2) of rule 4.

The appeal shall be disposed of by the appellate authority within a period of 30 (thirty) days from the date of its receipt.

- (3) The appellate authority may, for sufficient reasons, condone the delay in filing of appeals.

13. REVISION.-

- (1) Any person aggrieved by an order passed in appeal under these rules may file an application for revision before the senior most Secretary, Mines and Minerals Department within 30 (thirty) days from the date of communication of such order in Form -K.
- (2) Every revision application shall be accompanied with a fee of Rs 1000/- (Rupees one thousand) to be deposited in the Government Treasury under the Head of Account as mentioned in sub-rule (2) of rule 4.
- (3) The Commissioner and Secretary, Mines and Minerals Department may for sufficient reasons, condone the delay of submission of revision application.

SYEDAIN ABBASI,

Additional Chief Secretary to the Government of Assam,
Mines and Minerals Department.

Government of Assam
Department of Mines & Minerals

Form – A
[(See rule 4(1))]

Photo

1. Name of applicant (In full) :
2. Profession :
3. Full address with residential proof :
4. Father's name in full
(In case of firm, give name and address of partners and person holding powers of attorney to act on behalf of the firm) :
5. Specific place or place of business :
6. Financial status with details of person (i.e. property, annual payment of income Tax and any other relevant evidence regarding financial status) :
7. Specific purpose for which Registration is applied for (Processing/ Storing/Selling/ Trading) :
8. Name of mineral/ Ore for which registration is required :
9. Evidence of payment of application fee :
10. Name and address of person/ firm from whom the mineral/ ore will be purchased/ procured :
11. Period for which registration is required :
12. In case of renewal the number and date of original registration :
13. PAN granted by the Income Department with proof thereof :
14. Sale tax clearance certificate :
15. Any special ground for grant of registration :

List of enclosures:

DECLARATION

I/We hereby declare that I/We have read and understood all the provisions of the Assam Minerals Regulation and Dealers Rules, 2020 and the conditions of Registrations and I/We agree to abide by the same.

Date of application :

Signature of Applicant

Place:

**Government of Assam
Department of Mines & Minerals**

Form – B

[See rule 4(3)]

(Acknowledgement of receipt of application for registration)

Received the application for registration for processing / storing / selling / trading of (name of mineral / ore) from Sri / Smti resident of..... P.O..... P.S..... District..... State..... PIN today on day of 20.....

with the following enclosures:

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.

Application receipt number:

Signature of the competent authority with Date:

**Government of Assam
Department of Mines & Minerals**

Form – C
[See rule 5 (1)]

(Details of mineral dealer application / license)

Sl. No.	Date of receipt of application	Name of applicant	Address of applicant	Name of mineral/ ore
1	2	3	4	5
1				
2				
3				

Place of processing/storing/ selling/ trading	Date of forwarding of advance copy of application to DGM	Date of forwarding processed application by DGM	Date of grant/ refusal	Date of appeal if any	Date of disposal of appeal
6	7	8	9	10	11

Brief order on appeal	Date of expiry of license if granted	Date of Application for renewal	Date of grant/ refusal of renewal	Period of renewal	Remarks	Signature
12	13	14	15	16	17	18

**Government of Assam
Department of Mines & Minerals**

Form- D

[See rule 7 (IV)]

Dealer Transport Challan

(See section 23 C of Mines and Minerals Development and Regulation) Act.1957)

ORIGINAL

(NON- TRANSFERABLE)

Serial number.....

Date.....

**Transportation of interstate/ Intrastate
(To be filled in by the dealer for transport of mineral)**

1. Name and address of the dealer:
2. Details of business place:
3. Mineral name:
4. Name and address of the purchaser to whom material has been sold and supplied:
5. Quantity:- tonnes (in words)
6. Vehicle Registration no. :
7. Name and address of vehicle owner:
8. Name and address of the driver in case the mineral is to be transported by road :
9. Place of delivery of the material:
10. Date and time of dispatch of mineral:

I/ we hereby declare that the above statements are correct and complete to the best of my/ our knowledge and belief.

Signature of the dealer

Signature of competent officer

Seal:

Designation:

Government of Assam
Department of Mines & Minerals

Form – E

[See rule 7 (III)]

(Account of minerals/ ores fed to plant and their recovery to be maintained daily)

1. Name of the Dealer:
2. Full Address:
3. Registration No. and Date of Registration:
4. Period of Registration :
5. Name of mineral/ Ore:
6. Name of the plant / factory :
7. Postal address of the factory:
8. Name of district where the factory is located :

Name of Months/ year	Date	Opening balance of mineral/ ore at the plant/crude beneficiated	Quantity of mineral /ore received at plant	Quantity of ore/ mineral fed to the beneficiation plant	Quantity of ore/mineral recovered after beneficiation	Closing balance of ore/mineral at the plant crude beneficiated	Remarks
1	2	3	4	5	6	7	8

Signature of the Licencee

Date of submission of the return

Government of Assam
Department of Mines & Minerals

Form - F

[See rule 7 (II)]

To,

The Director,
Directorate of Geology & Mining, Assam,
Kahilipara, Guwahati - 781019.

Subject: Issue of Transport Challan.

Sir/ Madam,

I / we hold a Mineral Dealer Licence number (Year).....

I/we have procured/ received tonns tonns (in words)
of (name of mineral) from bonafide lessee/ lessees as shown below:

Sl. No.	Name of lessee	Name of mineral	Quantity

I/ we have (quantity) (quantity in words)
of (name of mineral) on (date).

I/ we, therefore, request you to kindly issue a transporting Challan Book containing
.....nos. of Challan.

Details of payments made:

Sl. No.	Amount (Rs.)	Treasury challan number	Date

Thanking you,

Yours faithfully,

Signature.....

Name

Date.....

**Government of Assam
Department of Mines & Minerals**

Form – G

[See rule 5 (2)]

Mineral Dealer Licence No.....Year.....

Photo

1. Name of dealer in full:
2. Full address:
3. Father's name in full:
(In case of firm name and address
of partner and person holding power of
attorney to act on behalf of the firm)
4. Profession of the dealer:
5. Specific place of places of business:
6. Specific purpose for which registration is granted. :
7. Name of mineral / ore covered under the Licence:
8. Challan for payment of application fee:
9. Challan for payment of security deposit :
10. Name and address of person / firm from
whom the mineral/ ore will be purchased/ procured:
11. Period of registration (validity of licence):
12. In case of renewed license, the number and date
of the original registration:
13. Number and date of application for this registration:
14. Conditions imposed by the Directorate of Geology & Mining, Assam:
 - (a)
 - (b)
 - (c)
 - (d)
 - (e)

Date of grant.....

Signature of the competent authority granting licence

Designation:

Seal:

**Government of Assam
Department of Mines & Minerals
Form – H
[See rule 7 (V)]**

1. Name of licence holder:
2. Address in full:
3. Registration No of license: Date
4. Period of license:
5. Name of Mineral / ore transported:
6. Place details from which mineral / ore is transported:
.....
7. Total amount of mineral / ore transported:

Month	Date	Opening stock to be transported	Quantity of mineral / ore transported	Numbers of the supporting transit passes	Destination to which mineral / ore transported	Closing stock of mineral / ore to be transported	Remarks

Date of submission of the return:

Signature of the licensee

Government of Assam
Department of Mines & Minerals
Form - I
 [See rule 10 (3)]

1. Name of officers seizing the property:
2. Designation and address of the officer:
3. Details of property seized.
 - a. Place of seizure:
 - b. Date and time of seizure :
 - c. Description of each property:
4. Rule under which property is seized:
5. Name and address of person from whom the property is seized :
6. Name and address of any other claimant for the seized property:
7. Details of "Seal" given on the seized property :
8. Name and address of person under whose custody the property has been kept:
9. Signature of the custodian :
10. Approximate value of the seized property:
11. Remarks:
12. Signature of person from whom the property is seized:
 Signature of any other claimant for the seized property:
13. Name and address of the witnesses with their signatures:

Name of witness	Address	Signature

Date:

Signature of the officer seizing the
Property with designation and address

**Government of Assam
Department of Mines & Minerals**

Form – J
[See rule 12 (1)]

Form of Appeal

1. Name of the applicant:
2. Address:
3. Father's name:
(In case of firm name and addresses of the partners and persons holding the power of attorney to act on behalf of the firm) :
4. Number and date of order of Competent Authority against which appeal is preferred :
5. Ground of appeal :
6. Evidence of payment of fee for appeal :
7. In case of appeal is preferred after 30 days of the order, the reason of the delay :
8. Whether the appellant desires to be heard in person or through pleader:
9. Any additional information the appellant desires to furnish:

Date of filing the appeal petition:

Signature of the appellant

Government of Assam
Department of Mines & Minerals

Form – K

[See rule 13]

1. Name of the applicant. :
2. Address:
3. Father's name:
(In case of firm name and addresses of the partners and persons holding the power of attorney to act on behalf of the firm):
4. Number and date of order appellate authority against which this application is filed:
5. Ground of revision:
6. Evidence of payment of fee for application:
7. Number and date of order by Competent authority against which revision is preferred. :
8. Any additional information the revisionist desires to furnish:

Signature of the appellant

Date.....

**Government of Assam
Department of Mines & Minerals
Form - L
[See rule 10(5)]**

No. Dated,, 20

To,

Shri/Smti:

Address:

Sir/ madam

Take notice that the following properties which were involved in an offence committed under 'Assam Minerals Regulation and Dealers Rule' 2020 on at will be confiscated by the undersigned.

Place of occurrence of offence:

A copy of the Form-I showing details of seizure is enclosed.

You are hereby informed that you may submit a representation within 3 days from the date of issue of this notice to the undersigned and request for a personal hearing. Failing which the matter will be decided exparte.

Date

Signature of the competent authority

Name:

Seal

Designation:

Office address:

Sl.No	Particulars
1	Name of mine/lease or area to be searched
2	Place from which mineral or waste is transported
3	Total quantity of mineral or waste to be transported

Government of Assam
Department of Mines & Minerals
Form – M
[See rule 7 (V)]

(Format to maintain daily account of mineral/ore)

SL.NO	ITEM DETAILS	PARTICULAR
1.	Is person concession holder or traders	
2.	Registration No	
3.	Name of the registered person/firm	
4.	Address in full	
5.	Is mineral for captive consumption or sale	
6.	If mineral / ore is for sale whether to be sold domestically or exported	Fill Part A
7.	If mineral /ore is procured	
8.	If mineral /ore is transported	Fill Part B
9.	If mineral /ore is processed	Fill Part C

Part A

(Format to maintain daily account of mineral/ore in case of procurement)

SL.NO	Item Details	Particulars
1.	Name of mineral/ore or waste procured	
2.	Place of Business	

Date	Opening stock of mineral/waste at the stockyard/factory ('tonne)	Quantity of mineral/waste procured ('tonne)	Particulars of supporting Transit Permit/Delivery Challan	Source from which mineral /waste is procured	Total stock of ore/mineral ('tonne)	Quantity of minerals/waste consumed/sold /dispatched for Processing ('tonne)	Closing stock of mineral /waste procured ('tonne)	Remarks

Part B

(Format to maintain daily account of mineral/ore in case of transportation)

Sl.No	Item Details	Particulars
1.	Name of mineral/ore or waste to be transported	
2.	Place from which mineral/ ore or waste is transported	
3.	Total quantity of mineral/ore or waste to be transported	

Date	Opening stock of mineral/waste transported (tonne)	Quantity of mineral/waste Transported (tonne)	Particulars of Supporting Transit Permit/ Delivery Challan	Destination to which mineral/waste transported	Closing stock of mineral/waste transported (tonne)	Remarks

Part C

(Format to maintain daily account of mineral/ore in case of crushing, pulverizing or any kind of processing)

Sl.No	Item Details	Particulars
1.	Name of mineral/ore processed	
2.	Name of plant/factory	
3.	Address in full of the factory	

Date	Opening stock of mineral/ore processed at the plant ('tonne)	Quantity of mineral/ore received at the plant (tonne)	Quantity of mineral/ore fed to the beneficiation plant ('tonne)	Quantity of mineral/ore recovered after beneficiation (tonne)	Particulars of supporting Transit Permit/ Delivery Challan	Closing stock of mineral/ore processed at the plant (tonne)	Remarks