

REVENUE FROM COAL MINES

1. ROYALTY / DEAD RENT

Head of Accounts : 0029-00-104-002-09.

Rates of Royalty (In Rs. Per tonne of Coal despatched) :

Type of Coal	Grade of Coal	Rate of Royalty (Rs. per tonne)
Coking Coal	Steel Grade I	7.00
	Steel Grade II	
	Washery Grade I	
Coking Coal	Washery Grade II	6.50
	Washery Grade III	
Semi-Coking Coal	Grade I	
	Grade II	
Non-Coking Coal	Grade A	
	Grade B	
Non-Coking Coal	Grade C	5.50
	Grade D	4.30
	Grade E	2.50
	Grade F	
	Grade G	

Rates of Dead Rent (In Rs. per Hectare per annum) :

Category of the Mining Lease	1 st year of the lease	2 nd to 5 th year of the lease	6 th to 10 th year of the lease	11 th year of the lease & onwards
Lease Area up to 50 hectares	NIL	30.00	60.00	90.00
Lease Area above 50 hectares but not exceeding 100 hectares	NIL	40.00	80.00	120.00
Lease area above 100 hectares	NIL	60.00	100.00	150.00

N.B. Royalty / Dead Rent, whichever is higher, is payable.

2. **CESS**

Kind of Cess	Head of Account	Rate of Cess	Realizing Authority
Rural Employment & Production Cess (RE & P)	0029-00-103-00-608 0029-Land Revenue-III-Rates & Cess on Land - Rural Employment & Production Cess on Coal Mines	20% of the annual value of coal bearing land*	Assistant Commissioner of Commercial Tax, Asansol Charge
Primary Education Cess (PE)	0029-00-103-00-808 0029-Land Revenue-III-Rates & Cess on Land - Primary Education Cess on Coal Mines	5% of the annual value of coal bearing land*	
Public Works Cess (PW)	0029-00-103-00-108	50 paise per tonne of annual despatch	Cess Deputy Collector, Asansol
Road Cess	0029-00-103-00-208	-do-	

* Annual value is defined as market value of coal produced.

3. **SURFACE RENT**

Rate of Surface Rent : Rs. 90.00 per acre per annum.

4. **CESS ON SURFACE RENT**

Rate : 86 paise per rupee of Surface Rent (PW + ROAD + PE + RE&P).

5. **CESS ON DEAD RENT**

Rate : 86 paise per rupee of Surface Rent (PW + ROAD + PE + RE&P).

** PE & RE Cess:- 35% and 5% up to 14.07.1996.
38% and 7% w.e.f. 15.07.1996 up to 30.11.1998.
20% and 5% w.e.f. 01.12.1998.