

¹[SECOND SCHEDULE

(See Section 9)

**RATES OF ROYALTY IN RESPECT OF MINERALS AT ITEMS 1 TO 9, 11 TO 40 AND 42
TO 55**

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|-------------------|--|--|
| 1. | Apatite and Rock Phosphate: | Five per cent. of average sale price on <i>ad valorem</i> basis. |
| | (i) Apatite | |
| | (ii) Rock Phosphate | Twelve and half per cent. of average sale price on <i>ad valorem</i> basis. |
| | (a) Above 25% P ₂ O ₅ | |
| | (b) Upto 25% P ₂ O ₅ | Six per cent. of average sale price on <i>ad valorem</i> basis. |
| 2. | Asbestos: | |
| | (i) Chrysotile | Eight Hundred and Eighty rupees per tonne. |
| | (ii) Amphibole | Fifteen per cent. of average sale price on <i>ad valorem</i> basis. |
| 3. | Barytes: | Six and half per cent. of average sale price on <i>ad valorem</i> basis. |
| 4. | Bauxite and Laterite: | (a) Metallurgical Grade:

Zero point six zero per cent. of London Metal Exchange Aluminium metal price chargeable on the contained aluminium metal in ore produced for those dispatched for use in alumina and aluminium metal extraction.

(b) Non Metallurgical Grade:

Twenty five per cent. of average sale price on <i>ad valorem</i> basis for those dispatched for use other than alumina & aluminium metal extraction. |
| ² [4A. | Beryllium | Two per cent. of the average sale price of Beryllium metal chargeable on the Beryllium metal contained in the ore produced.] |
| 5. | Brown Ilmenite (Leucoxene), Ilmenite, Rutile and Zircon: | Two per cent. of average sale price on <i>ad valorem</i> basis. |
| ³ [6. | Cadmium: | |
| | (i) Primary | Four per cent. of the average sale price of Cadmium metal chargeable on the Cadmium metal contained in the ore produced. |
| | (ii) By-product | |

1. Subs. by Notifn. No. G.S.R. 630(E), for Sch. II (w.e.f. 01-09-2014).

2. Ins. by Notifn. No. G.S.R. 152(E), dated 1st March, 2024.

3. Subs. by *ibid.*, dated 1st March, 2024.

Two per cent. of the average sale price of Cadmium metal chargeable on the by-product Cadmium metal contained in the ore produced.]

7. Calcite: Fifteen per cent. of average sale price on *ad valorem* basis.
8. China clay or Kaolin: (including ball clay and white shale, white clay)
- (i) Crude Eight per cent. of average sale price *on ad valorem* basis.
- (ii) Processed Twelve per cent. of average sale price on *ad valorem* basis.
- (including washed)
9. Clay others: Twenty rupees per tonne.

10. COAL:

A. Coal produced in all the States and Union territories except the State of West Bengal.

(1) Royalty on Coal:

The rate of royalty on coal shall be @ 14% (Fourteen percent.) *ad-valorem* on price of coal, as reflected in the invoice, excluding taxes, levies and other charges.

¹[Provided that for the coal produced from the coal blocks or mines auctioned for the purpose of sale of coal (commercial mining), the rate of royalty @ 14% (Fourteen percent.) *ad-valorem* shall be calculated on the notional price or the actual price, whichever is higher.

Explanation:— For the purposes of this sub-entry,—

(i) Notional price means the price arrived at after adjusting the representative price with the sub-index of National Coal Index of the relevant basket of coal grade(s) on the date on which royalty becomes payable, where representative price shall be a product of;

(a) weights (volume of coal in different components of notified price, auction price and imported price channel) of the base year specified in the tender document for auction of relevant coal block or mine; and

(b) latest available prices of these components at the time of issuance of the tender document for auction of relevant coal block or mine.

(ii) Actual price means the sale invoice value of coal, net of statutory dues including taxes, levies, royalty, contribution to National Mineral Exploration Trust and District Mineral Foundation;

(iii) National Coal Index is the coal index determined in accordance with the guidelines dated the 4th June, 2020 issued by the Central Government in the Ministry of Coal and includes sub-indices notified for various grades of coal published by the Central Government.]

1. Ins. by Notifn. G.S.R. No. 445 (E), dated 14th July, 2020.

(2) Royalty on Lignite:

The rate of royalty on lignite shall be @ 6% (Six percent.) ad-valorem on transfer price of lignite, as ratified by the Central Electricity Regulatory Commission (CERC) and for lignite sold to other consumers, the royalty shall be @ 6% (Six percent) ad-valorem on the price of lignite as reflected in the invoice, excluding taxes, levies and other charges.

(3) Royalty on coal and lignite produced from captive mines:

For calculating royalty on coal and lignite produced from captive mines, the price of coal and lignite shall mean the basic pithead price of Run of Mine (ROM) coal and lignite, as notified by the Coal India Ltd./Singareni Collieries Company Ltd./Neyveli Lignite Corporation, for similar Gross Calorific Value (GCV) of coal or lignite for the mines, nearest to that captive mine;

Provided that for the coal and lignite produced from the coal and lignite blocks, allocated under the Government dispensation route for commercial use, the respective ad-valorem royalty shall be applicable on the price notified by the respective State Governments.

(4) Adjustment of royalty against levying of cess:

For the States other than West Bengal, for the levy of cess or other taxes specific to coal bearing lands, the royalty allowed shall be adjusted for the local cesses or such taxes, so as to limit the overall revenue yield.

B. Coal produced in the State of West Bengal:

Group	Quality of Coal	Royalty on coal in Rupees per tonne
Group-I	Steel Gr-I	Seven rupees only per tonne
	Steel Gr.II	
	Washery-I	
	Direct Feed	
Group-II	Washery-II	Six rupees and fifty paise only per tonne
	Washery-III	
	Semi Coking Gr.I	
	Semi Coking Gr.II	
	Non-Coking Coal having GCV (Kcal/Kg) range of 6701 and above	
	Non-Coking Coal having GCV (Kcal/Kg) range of 6401-6700	
Group-III	Non-Coking Coal having GCV (Kcal/Kg) range of 6101-6400	Five rupees and fifty paise only per tonne
	Washery-IV	
	Non-Coking Coal having GCV (Kcal/Kg) range	

III	of 5801-6100 Non-Coking Coal having GCV (Kcal/Kg) range of 5501-5800 Non-Coking Coal having GCV (Kcal/Kg) range of 5201-5500	
Group- IV	Non-Coking Coal having GCV (Kcal/Kg) range of 4901-5200 Non-Coking Coal having GCV (Kcal/Kg) range of 4601-4900 Non-Coking Coal having GCV (Kcal/Kg) range of 4301-4600	Four rupees and thirty paise only per tonne
Group- V	Non-Coking Coal having GCV (Kcal/Kg) range of 4001-4300 Non-Coking Coal having GCV (Kcal/Kg) range of 3701-4000 Non-Coking Coal having GCV (Kcal/Kg) range of 3401-3700 Non-Coking Coal having GCV (Kcal/Kg) range of 3101-3400 Non-Coking Coal having GCV = < 3100	Two rupees and fifty paise only per tonne

Explanation:

1. For the purpose of grading of coal, the specification of each grade of the coal shall be as prescribed under rule 3 of the Colliery Control Rules, 2004.
2. The Notification shall come into force on the date of its publication in the Official Gazette.]

¹[10A. Cobalt:

(i) Primary	Four per cent. of the average sale price of Cobalt metal chargeable on the Cobalt metal contained in the ore produced.
(ii) By-product	Two per cent. of the average sale price of Cobalt metal chargeable on the by-product Cobalt metal contained in the ore produced.]
11. Chromite:	Fifteen per cent. of average sale price on <i>ad valorem</i> basis.
12. Columbite-tantalite:	Ten per cent. of average sale price on <i>ad valorem</i> basis.
13. Copper:	Four point six two per cent. of London Metal Exchange Copper metal price chargeable on the contained copper metal in ore produced.
14. Diamond:	Eleven point five per cent. of average sale price on <i>ad valorem</i> basis.
15. Dolomite:	Seventy-five rupees per tonne.

1. Ins. by Notifn. No. G.S.R. 152(E), dated 1st March, 2024.

16.	Dunite:	Thirty rupees per tonne.
¹ [16A.	Emerald:	Ten per cent. of average sale price on <i>ad valorem</i> basis.]
17.	Felspar:	Fifteen per cent. of average sale price on <i>ad valorem</i> basis.
18.	Fire Clay: (including plastic, pipe, lithomargic and natural pozzolanic clay)	Twelve per cent. of average sale price on <i>ad valorem</i> basis.
19.	Fluorspar: (also called fluorite)	Eight per cent. of average sale price on <i>ad valorem</i> basis.
² [19A.	Gallium:	
	(i) Primary	Four per cent. of the average sale price of Gallium metal chargeable on the Gallium metal contained in the ore produced.
	(ii) By-product	Two per cent. of the average sale price of Gallium metal chargeable on the by-product Gallium metal contained in the ore produced.]
20.	Garnet:	
	(i) Abrasive	Four per cent. of average sale price on <i>ad valorem</i> basis.
	(ii) Gem	Ten per cent. of average sale price on <i>ad valorem</i> basis.
¹ [20A.	Glauconite and Potash:	Two point five per cent. of price for Muriate of Potash published by the Government of India, Ministry of Chemicals and Fertilizers, Department of Fertilizers chargeable on the contained K ₂ O in ore produced for those dispatched for making such Muriate of Potash.]
21.	Gold:	Four per cent. of London Bullion Market Association Price (commonly referred to as London Price) chargeable on the gold metal in ore produced.
	(i) Primary	
	(ii) By-product gold	Three point three per cent. of London Bullion Market Association Price (commonly referred to as London Price) chargeable on the by-product gold metal actually produced.
22.	Graphite:	

1. Ins. by Notifn. No. G.S.R. 204(E), dated 15th March, 2022.

2. Ins. by Notifn. No. G.S.R. 152(E), dated 1st March, 2024.

	(i) With 80 per cent. or more fixed carbon	Two hundred and twenty-five rupees per tonne.
	(ii) With 40 per cent. or more fixed carbon but less than 80 per cent. fixed carbon	One hundred and fifty rupees per tonne.
	(iii) With 20 per cent. or more fixed carbon but less than 40 per cent. fixed carbon	Sixty-five rupees per tonne.
	(iv) With less than 20 per cent. fixed carbon	Twenty-five rupees per tonne.
23.	Gypsum:	Twenty per cent. of average sale price on <i>ad valorem</i> basis.
¹ [23A.	Indium	Two per cent. of average sale price of Indium metal chargeable on the Indium metal contained in the ore produced.]
24.	Iron Ore: (CLO, Lumps, fines and concentrates all grades)	Fifteen per cent. of average sale price on <i>ad valorem</i> basis.
25.	Lead:	(a) Eight point five per cent. of London Metal Exchange Lead metal price chargeable on the contained lead metal in ore produced. (b) Fourteen point five per cent. of London Metal Exchange Lead metal price chargeable on the contained lead metal in the concentrate produced.
26.	Limestone:	Ninety rupees per tonne.
	(i) L. D. Grade (less than 1.5 per cent. silica content)	
	(ii) Others	Eighty rupees per tonne.
27.	Lime kankar:	Eighty rupees per tonne.
28.	Limeshell:	Eighty rupees per tonne.
29.	Magnesite:	Three per cent. of average sale price on <i>ad valorem</i> basis.
30.	Manganese Ore:	
	(i) Ore of all grade	Five per cent. of average sale price on <i>ad valorem</i> basis.
	(ii) Concentrates	One point seven per cent. of average sale price on <i>ad valorem</i> basis.
31.	Marl:	Sixty rupees per tonne.
32.	Crude Mica, waste mica and scrap mica:	Four per cent. of average sale price on <i>ad valorem</i> basis.

1. Ins. by Notifn. No. G.S.R. 152(E), dated 1st March, 2024.

¹ [32A.	Molybdenum:	Seven point five per cent. of London Metal Exchange Molybdenum metal price chargeable on the contained Molybdenum metal in ore produced.]
33.	Monazite:	One hundred and twenty-five rupees per tonne.
34.	Nickel:	Zero point one two per cent. of London Metal Exchange Nickel metal price chargeable on the contained nickel metal in ore produced.
35.	Ochre:	Twenty-four rupees per tonne.
¹ [35A	Platinum Group of Metals:	
	(i) Platinum and Palladium;	Four per cent. of London Bullion Market Association price chargeable on the Platinum and Palladium metals in ore produced;
	(ii) Rhodium, Iridium and Ruthenium;	Four per cent. of Johnson Mathey Precious Metals Management price chargeable on the Rhodium, Iridium and Ruthenium metals in ore produced;
	(iii) Osmium:	Four per cent. of Osmium-Preis.com price chargeable on the Osmium metal in ore produced.]
36.	Pyrites:	Two per cent. of average sale price on <i>ad valorem</i> basis.
37.	Pyrophyllite:	Twenty per cent. of average sale price on <i>ad valorem</i> basis.
38.	Quartz:	Fifteen per cent. of average sale price on <i>ad valorem</i> basis.
² [38B.	Rhenium	Two per cent. of the average sale price of Rhenium metal chargeable on the Rhenium metal contained in the ore produced.]
39.	Ruby:	Ten per cent. of average sale price on <i>ad valorem</i> basis.
40.	Sand (others):	Twenty rupees per tonne.
41.	Sand for stowing:	*
² [41A.	Selenium:	
	(i) Primary	Four per cent. of the average sale price of Selenium metal chargeable on the Selenium metal contained in the ore produced.
	(ii) By-product	Two per cent. of the average sale price of Selenium metal chargeable on the by-product Selenium metal contained in the ore produced.]
42.	Shale:	Sixty rupees per tonne.
43.	Silica sand and moulding sand and	Ten per cent. of average sale price on <i>ad valorem</i>

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2. Ins. by Notifn. No. G.S.R. 152(E), dated 1st March, 2024.

*. Rates of royalty in respect of item No.41 relating to Sand for stowing revised *vide* notification number G.S.R. 214(E), dated the 11th April, 1997, will remain in force until revised through a separate notification by the Ministry of Coal.

	Quartzite:	basis.
¹ [44.	“Sillimanite, Kyanite and Andalusite:	Twelve per cent. of average sale price on <i>ad valorem</i> basis.]
45.	Silver:	Seven per cent. of London Metal Exchange Price chargeable on by-product silver metal actually produced.
	(i) By-product	
	(ii) Primary Silver	Five per cent. of London Metal Exchange Silver Metal Price chargeable on the contained silver metal in ore produced.
46.	Slate:	Forty-five rupees per tonne.
47.	Talc, Steatite and Soapstone:	Eighteen per cent. of average sale price on <i>ad valorem</i> basis.
² [47A.	Tantalum (produced from ores other than Columbite-tantalite):	
	(i) Primary	Four per cent. of the average sale price of Tantalum metal chargeable on the Tantalum metal contained in the ore produced.
	(ii) By-product	Two per cent. of the average sale price of Tantalum metal chargeable on the by-product Tantalum metal contained in the ore produced.
47B.	Tellurium:	Two per cent. of the average sale price of Tellurium metal chargeable on the Tellurium metal contained in the ore produced.]
48.	Tin:	Seven point five per cent. of London Metal Exchange Tin metal price chargeable on the contained tin metal in ore produced.
² [48A.	Titanium (produced form ore other than Brown Ilmenite (Leucoxene), Ilmenite and Rutile occurring in Beach Sand Minerals found in teri or beach sands):	
	(i) Primary	Four per cent. of the average sale price of Titanium metal chargeable on the Titanium metal contained in the ore produced.
	(ii) By-product	Two per cent. of the average sale price of Titanium metal chargeable on the by-product Titanium metal contained in the ore produced.]
³ [49.	Tungsten:	Three per cent. of the average sale price of Tungsten Trioxide (WO ₃) on contained WO ₃ per tonne of ore on pro rata basis.]
50.	Uranium:	Two per cent. of annual compensation amount received by M/s. Uranium Corporation of India Ltd., to be apportioned among the States on the

1. Subs. by Notifn. No. G.S.R. 204(E), dated 15th March, 2022.

2. Ins. by Notifn. No. G.S.R. 152(E), dated 1st March, 2024.

3. Subs. by Notifn. No. G.S.R. 152(E), dated 1st March, 2024.

		basis of data provided by Department of Atomic Energy.
¹ [51.	Vanadium:	
	(i) Primary	Four per cent. of the average sale price of Vanadium Pentoxide on contained V ₂ O ₅ per tonne of ore on pro rata basis.
	(ii) By-product	Two per cent. of the average sale price of Vanadium Pentoxide on contained V ₂ O ₅ per tonne of ore on pro rata basis.]
52.	Vermiculite:	Five per cent. of average sale price on <i>ad valorem</i> basis.
53.	Wollastonite:	Fifteen per cent. of average sale price on <i>ad valorem</i> basis.
54.	Zinc:	(a) Nine point five per cent. of London Metal Exchange Zinc metal price on <i>ad valorem</i> basis chargeable on contained zinc metal in ore produced. (b) Ten per cent. of London Metal Exchange Zinc metal price on <i>ad valorem</i> basis chargeable on contained zinc metal in concentrate produced.
¹ [54A.	Zircon:	Two per cent. of average sale price on <i>ad valorem</i> basis.]
55.	All other minerals not herein before specified (Agate, Corundum, Diaspore, Felsite, Fuschite-Quartzite, Jasper, ^{2***} Perlite, Pyroxenite, Rock Salt, Selenite etc.)	Twelve per cent. of average sale price on <i>ad valorem</i> basis.

Notes :-

1. * Rates of royalty in respect of item No. 10 relating to Coal (including Lignite) as revised *vide* notification number G.S.R. 349(E), dated the 10th May, 2012 read with corrigendum G.S.R. 525(E), dated the 14th June, 2012 of the Government of India in the Ministry of Coal shall remain in force until revised through a separate notification by the Ministry of Coal.

2. ** Rates of royalty in respect of item No. 41 relating to Sand for stowing revised *vide* notification number G.S.R. 214(E), dated the 11th April, 1997, will remain in force until revised through a separate notification by the Ministry of Coal.]

1. Ins. by Notifn. No. G.S.R. 152(E), dated 1st March, 2024.

2. The entry "Kyanite," omitted by Notifn. No. G.S.R 204(E), dated 15th March, 2022.