सत्यमेव जयते

Report of the Comptroller and Auditor General of India on Land Acquisition and Allotment of Properties in Greater Noida Industrial Development Authority (GNIDA)

SUPREME AUDIT INSTITUTION OF INDIA
लोकहितार्थ सत्यनिष्ठा
Dedicated to Truth in Public Interest

Government of Uttar Pradesh

Report No. 4 of the year 2023
(Performance Audit)

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Preface

The Report has been prepared for submission to the Governor of Uttar Pradesh under Article 151 of the Constitution of India.

This Report of the Comptroller and Auditor General of India (CAG) contains results of Performance Audit on 'Land Acquisition and Allotment of Properties in Greater Noida Industrial Development Authority', covering the period 2005-06 to 2017-18. The audit findings were updated upto April 2021. Instances relating to the period subsequent to 2020-21 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

EXECUTIVE SUMMARY

Executive Summary

The Government of Uttar Pradesh (GoUP) constituted Greater Noida Industrial Development Authority (GNIDA) in January 1991 with the main objective to secure the planned development of the industrial area. Its functions include acquisition of land, demarcation and development of sites for various land use, *i.e.*, industrial, commercial, and residential purposes and to provide supporting infrastructure.

In July 2017, the GoUP entrusted the audit of GNIDA to the CAG. The primary focus of this performance audit was to assess effectiveness and transparency of the policies and procedures adopted by GNIDA for land acquisition and allotment of properties under the Industrial, Builders/Group Housing, Commercial, Sports Cities, Institutional and IT and Farm Houses land uses categories during 2005-06 to 2017-18. Preparation of Master Plans, pricing of properties and internal control were also scrutinised. The audit was conducted during December 2018 to November 2019 and the audit findings were updated upto April 2021.

Audit found significant lapses in allotments and lack of transparency in the procedures adopted by GNIDA in the area of planning, acquisition of land, pricing of properties and allotment of properties. Failures were observed at the level of Board of GNIDA, its management and officials. In the course of acquisition of land, the rights of farmers were side-stepped through misuse of statutory provisions of urgency meant to be used under exceptional circumstances. The allotments of properties were replete with contravention of rules and orders and instances of lack of transparency and due diligence. The milieu created by GNIDA and in several instances not even approved or endorsed by the Board of GNIDA with respect to selective changes in brochure conditions, under-pricing of certain categories of plots, reduction of allotment money, permission to mortgage given to builders despite outstanding dues, sub-divisions of plot, permission to exit and transfer before completion of projects clearly suggest that officials in GNIDA had acted in clear breach of public trust and in complete disregard to the interest of GNIDA and the ultimate buyers of residential and commercial projects. These resulted in loss of revenue to GNIDA and State exchequer, short recoveries, undue benefits to allottees and irregular and additional/avoidable expenditure of ₹ 13,362 crore. Besides, there was overdue of ₹ 19,500 crore to GNIDA as on April 2021 towards defaults in land premium, lease rent and interest, largely against the allotments made since inception (1991) to the period covered in Audit, *i.e.*, up to 2017-18.

Large number of industrial projects (48 *per cent)* remained incomplete which defeated the prime objective of GNIDA to industrialise the area which would have led to employment generation. GNIDA focused on developing Greater Noida township as a residential township instead of developing it as an industrial township as required under the UPIAD Act, 1976. However, GNIDA also failed to uphold the trust of home buyers as only 14.52 *per cent* of Builders/Group Housing allotments made (period covered by Audit) could be completed. In spite of the clear evidence of breaches, GNIDA failed to act against builders/allottees and take action against its own officials for their dereliction of duty and role in permitting/abetting the continuing infractions. These issues bring out serious lapses of probity, integrity and ethics in

governance of the Authority. The infractions observed by Audit are outlined in the succeeding paragraphs.

Planning

(a) Implementation of Master Plan 2021 without its finalisation and publication

The Planning Division of GNIDA deals with preparation and implementation of Master Plan. GNIDA executed land acquisition, development and allotments during the period 2005-06 to October 2011 under Master Plan 2021 (MP 2021) without its approval by NCRPB, as was required. Out of five conditions, three conditions of NCRPB relating to achieving density level, provision for Economically Weaker Section (EWS)/Lower Income Group (LIG) housing and preservation and protection of green area, were not complied with. GNIDA did not incorporate the condition for developing 20-25 *per cent* EWS and LIG housing stocks in the schemes brochures of the Builders/Group Housing plots, which were allotted till 2014-15. Thereafter, no allotment was made under Builders/Group Housing category till date (March 2021). GNIDA included provision for development of EWS and LIG housing in the brochure for 'Builders Plot for development of Pradhan Mantri *Avas Yojana* unit in Greater Noida' (BRS 2021-22) launched in October 2021.

(Paragraphs 2.6.1 at page-13, 2.6.5 to 2.6.5.3 at page-17 to 19)

(b) Dilution of the objective of industrialisation in Master Plan 2021

GNIDA was created to develop industrial area nearby National Capital, *i.e.*, Delhi. However, development and allocation of land for industrial purposes did not receive priority at planning as well as implementation stages. As on September 2019, even after 28 years of the formation of GNIDA, the development of industrial land was only 67.47 *per cent* of the area planned for industrial activities, whereas development of residential land was 104.04 *per cent* of residential area planned.

(Paragraph 2.6.2 at page-15)

(c) Land use conversion without approval of GoUP and NCRPB

GNIDA launched Group Housing schemes and Sports City schemes for allotment of plots to private builders by changing land uses from recreational to residential (in January 2009), industrial to residential (in November 2009) and recreational to sports city (in February 2011) under Master Plan 2021 even before due approvals of GNIDA's Board, GoUP and NCRPB.

(*Paragraphs 2.7.1 at page-20, 2.7.2 at page-21 and 2.7.3 at page-22*)

Acquisition of Land

(a) Misuse of Urgency Clause for bulk of acquisitions made

Audit noticed that all 38 cases (test-checked in Audit) of land acquisition made by GNIDA under LAA, 1894 during the period April 2005 to January 2011 were based on use of urgency clause. The invocation of urgency clause enabled the Collector to dispense with the rights of landowners in respect of hearing on objections to proposed land acquisition and acquire the land for GNIDA. Audit also noticed that GNIDA furnished a standard and routine justification for invoking the urgency clause which cited requirement of land for industrial development. However, this standard justification given by

GNIDA did not fall under the ambit of conditions laid down in LAA, 1894 for invoking the urgency clause. On the one hand GNIDA claimed urgency in acquisition of land while on the other, inordinate administrative delays ranging more than six years was noticed.

(Paragraph 3.5.1 at page-32)

(b) Irregular payment of No Litigation Bonus/Incentive Bonus

There is no provision for 'No Litigation Bonus' under both LAA, 1894 and LAA, 2013. On the basis of recommendation of a Committee and approval (27 May 2013) by the Board of GNIDA, payment of ₹ 9.61 crore was disbursed by the Land Division as 'No Litigation Bonus/Incentive Bonus' to 92 farmers/landowners of 17 villages for acquisition through process of direct purchase.

(Paragraph 3.5.4 at page-42)

(c) Avoidable payouts on account of additional compensation and delay

Audit noticed failure in due diligence on the part of GNIDA leading to frequent revisions in acquisition proposals and avoidable expenditure on account of delays, avoidable payment of additional compensation to cases of direct purchases and purchase of land at higher rate resulting in additional payouts to the extent of ₹ 527.84 crore. Post-acquisition, land measuring 54.99 lakh sqm remained encroached and mutation of 19 out of 367 cases of land acquisitions during the period 2005-06 to 2017-18 was pending which indicated lack of follow-up on the part of GNIDA.

(Paragraphs 3.5.2 to 3.5.3 at page-40 to 41, 3.6 at page-43, 3.8.1 and 3.8.2 at page-50)

Pricing of properties

(a) Arbitrary fixation of sale price

GNIDA neither adopted 'model directive principles' issued (November 1999) by the GoUP to determine the cost of properties nor framed any standard costing guidelines of its own nor did it adopt guidelines of any other similar Authority/Organisation for costing and fixation of premium/ reserve prices for various land uses.

Further, the basis of determining sale price was not consistent as it was determined on the basis of capital budgeting by including various cost inputs during 2007-08 to 2010-11, while it was determined during 2011-12 to 2014-15 by increasing the sale price of the previous year on the basis of rise in Cost Inflation Index (CII) without any reason on record for the change in the method of determination. It was, however, again determined on the basis of capital budgeting during 2015-16. The prices were not revised in 2009-10 and during the period 2016-17 to 2018-19. The sale price for various categories of land use were not fixed strictly as per the prices worked out after considering various input costs in the capital budgeting.

(Paragraphs 4.3 at page-58, 4.3.1 and 4.3.2 at page-58)

(b) Undue enrichment of allottees due to inadequate consideration of essential inputs and Floor Area Ratio (FAR)/Ground Coverage (GC) in fixation of sale price

Due to inadequate consideration of essential inputs, *viz.,* additional property, rehabilitation and resettlement, payment of annuity, *Abadi* allotments, interest expenses and internal development in a uniform manner in fixation of sale price, GNIDA fixed the sale price at lower side. Further, GNIDA allowed excess FAR and GC over and above the Building Regulations causing undue enrichment of the allottees overlooking its own interest. Thus, the combined effect of inadequate consideration of essential inputs in a uniform manner and not considering of FAR and GC in fixation of sale price, deprived GNIDA of extra revenue of ₹ 6,411.29 crore during the period 2007-08 to 2016-17.

(Paragraphs 4.4 at page-64, 4.4.1 at page-67, 4.4.2 at page-69, 4.4.3 at page-71 and 4.5 at page-72)

***(c)* Failure in recovery of other costs**

The nature of costs which are specific to certain allottees and the costs which are not in the nature of regular feature or which cannot be apportioned to all the allottees, *viz.,* additional compensation paid on land acquisition, cost of additional *Abadi* plots, cost of land from the allottees of *Abadi* plots and *ex-gratia* payments should be recovered specifically and separately from the respective allottees.

GNIDA decided (November 2011) to recover the cost towards payment of additional compensation from the allottees as allowed to farmers by the Hon'ble Allahabad High Court. However, GNIDA could not recover ₹ 5,136.93 crore[1] mainly due to not issuing notices for recovery. Further, GNIDA did not recover additional compensation of ₹ 20.02 crore from 1,005 *Abadi* allottees during the period November 2011 to December 2017. GNIDA did not also recover ₹ 307.37 crore of *ex-gratia* payments made to farmers due to excluding this payment from the cost of special projects in the year 2015-16 for determining sale price of properties. Thus, GNIDA short recovered other costs amounting to ₹ 5,464.32 crore from the specific allottees.

(Paragraphs 4.6 at page-75, 4.6.1 to 4.6.4 at page-76 to 78)

Allotment of Industrial Plots

(a) Objective of industrialisation: Position there against

Out of 2,580 industrial plots allotted by GNIDA from January 1991 upto March 2021, industrial units on only 1,341 plots (52 *per cent*) were made functional which included 1,194 units made functional with delays up to 19 years. GNIDA also failed in cancelling of projects which were not made functional beyond stipulated time which gave undue favour to the allottees and encouraged profiteering in transfer of land through change in constitution of the allottees. As on April 2021, overdue against the land premium, lease rent and interest was ₹ 630.56 crore against 972 defaulting allottees of industrial plots.

(Paragraphs 5.1.2 at page-89 and 5.1.9 at page-113)

[1] Notice not issued (₹ 2,697.04 crore) *plus* Notice issued but pending for recovery of (₹ 2,067.35 crore) plus incorrect computation of recoverable amount (₹ 372.54 crore).

(b) Loss due to allotment of plots without developing sector or ensuring intactness of plots

GNIDA allotted 193 plots (6.41 lakh sqm) for industrial land use during the period 2007-08 to 2016-17 in Sector Ecotech-XI without developing this Sector. As a result, the Board of GNIDA from time to time[2] (since December 2015) waived off penalty for not executing lease deed and extended the time for making the units functional up to March 2021.

Similarly, in three allotments in Sector Ecotech-I made during 2005-06 and 2006-07, GNIDA did not ensure the intactness of the plots (free from all encumbrances) and its development before issuing allotment letters. GNIDA could have avoided loss of ₹ 142.35 crore on account of premium due to difference in land rate between the two periods.

(Paragraph 5.1.4.1 at page-91)

(c) Lack of parameters for evaluation of the industrial projects

Audit evaluated the reasons, constraints and loopholes causing delays in the development of industrial area and observed that the system of allotment was riddled with infirmities. Out of 41 sampled cases of allotment of industrial plots, plots were transferred in five cases by original allottees through change in shareholding even before establishing industrial units. This indicates that these allottees had applied for industrial plots with the objective of trading the plot. This was facilitated because GNIDA did not prescribe any criteria for evaluation of the industrial projects, such as financial health of the applicant (minimum turnover, minimum net worth and minimum liquidity) and experience in the same/similar industry for which plot was applied. As a result, the decisions taken by the Screening Committee of GNIDA for allotment of industrial plots were discretionary and lacked any transparency. A system of objective criteria was introduced by GNIDA from July 2018 and the criteria of minimum turnover, minimum net worth and minimum solvency was included in a subsequent scheme (ONLIND 2022-01) launched in December 2022.

(Paragraphs 5.1.4.2 at page-96 and 5.1.9 at page-113)

(d) Delay in lease deed due to lack of time frame for issuing checklist

Consequent to allotment and receipt of allotment money, GNIDA is required to issue checklist for execution of lease deed. GNIDA, however, did not prescribe any time frame for issuing the checklist. Due to this, GNIDA had issued checklist with delays[3] of 223 days to 1,804 days from the date of receipt of allotment money in 10 cases, allotted during 2005-06 and 2015-16, out of 41 cases of allotments checked in audit. Resultantly, the lease deeds in these cases were also delayed leading to loss of lease rent of ₹ 4.08 crore for the period of delay.

(Paragraph 5.1.4.3 at page-96)

(e) Charges for change in shareholding not recovered

GNIDA did not recover charges for change in shareholding to the extent of ₹ 14.77 crore in seven cases of change in shareholding since 2015-16. Audit

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2 103rd meeting held on 14 December 2015, 110th meeting held on 20 November 2017, 112th meeting held on 7 July 2018 and 113th held on 4 December 2018.

3 In the absence of any timeline for issue of check list after receipt of allotment money, Audit has computed delays after allowing five days for issue of check list.

also noticed a case of misrepresentation of facts and falsifying documents by allottee due to which lease deed was executed (September 2008) by GNIDA with a Company other than allottee.

(Paragraphs 5.1.5.3 at page-101 and 5.1.6.2 at page-104)

Allotment of Builders/Group Housing Plots

(a) Group Housing Projects: Delay in completion and spiraling dues

GNIDA allotted 94 Builder/Group Housing plots during the period 2005-06 to 2014-15 which were subsequently sub-divided from time to time and converted into a total of 186 (Builders: 183; Group Housing: 3) builders/group housing plots as at the end of March 2021. Audit observed that only 27 builder/group housing allottees could complete (15 *per cent*) their projects as against targeted completion of 148 projects as of April 2021. The first phase was due for completion in 140 projects, however, 68 builders/group housing (49 *per cent*) allottees could not complete the first phase of construction despite delays of upto eight years. GNIDA failed to take action for large dues against the builders even after lapse of the tenure for payment. Dues of GNIDA, pending receipt as on April 2021, was ₹ 10,732.44 crore.

(Paragraphs 5.2.1 at page-117 and 5.2.8.1 at page-168)

(b) Irregular allotment to technically ineligible bidders

In four cases, the allottees did not submit the complete documents in support of their eligibility, therefore, their financial bid should not have been opened. The Bid Evaluation Committee of GNIDA not only opened their financial bids but also recommended the allotment of plots valuing ₹ 272.70 crore to four bidders which was also approved (February 2009 to July 2010) by the CEO in violation of brochure conditions.

(Paragraph 5.2.6.2 at page-150)

(c) Allotment of plots to defaulters

GNIDA extended undue favour by allotting (March 2010 to July 2014) seven plots valuing ₹ 635.47 crore to five builders inspite of their defaults against the already allotted plots. Audit further noticed that these builders kept on defaulting against the subsequent allotments also which accumulated to ₹ 877.03 crore as of April 2021. Besides, the amount of default in case of their earlier allotments accumulated to ₹ 461.99 crore. The allottees not only defaulted in payment of dues but also failed to complete the project in the stipulated period as only one project was complete as of April 2021.

(Paragraph 5.2.6.3 at page-153)

(d) Allowing exit of key members of consortium leaving the project to ineligible applicants

In 11 cases, the consortium members did not form the Special Purpose Company (SPC) as required by the terms and conditions of the brochure. Further, in eight other cases, SPCs were formed but were not in accordance with the shareholding proposed in the MoA. GNIDA allowed exit of the key consortium members, whose net worth had been basis for allotment of the plots/projects leaving the land/project to companies who by themselves were incapable of qualifying for allotment. The exit of key members of the consortium immediately after allotment indicates lack of monitoring,

regulatory control and nullification of the very objective of creating an SPC besides undue benefit by allowing back door entry to ineligible allottees.

(Paragraphs 5.2.5.6 at page-133 and 5.2.5.7 at page-135)

(e) Sub-division of plot to ineligible member(s) of the consortium

In respect of the plots allotted in April 2010 to August 2014, GNIDA allowed the sub-division of plots in favour of 15 ineligible members of the consortium without ensuring the technical and financial eligibility prescribed for size corresponding to the sub-divided plots. These allottees did not pay dues amounting to ₹ 725.99 crore to GNIDA (April 2021). Only one allotment (Kinetic Buildtech Private Limited) was cancelled for failure to pay dues.

(Paragraph 5.2.5.9 at page-137)

(f) Reduction in reservation and allotment money

CEO, GNIDA exceeded its powers and reduced the reservation and allotment money from the existing 30 *per cent* to 20 *per cent* while approving (January 2009) the terms and conditions of the scheme BRS 1/2008-09. The terms and conditions were not put up to the Board even *ex-post facto* (April 2021). The reservation and allotment money was further reduced with approval of Board to 10 *per cent* during opening of six schemes (January 2010 to February 2011) which resulted in deferment of the financial commitment of the builder and facilitated it to garner more land by paying less upfront money at the time of allotment. This resulted in 20 *per cent* less inflow of funds to the extent of ₹ 1,438.46 crore against the allotment of 137 plots to the builders during the above period. As of April 2021, the overdue of premium against the builders who were extended this facility accumulated to ₹ 8,060.18 crore[4]. Further, 35 out of above 137 builders did not even pay the deferred allotment money of 20 *per cent* amounting to ₹ 294.02 crore so far (April 2021). 121 out of above 137 projects[5] were not completed (April 2021) by the builders within the stipulated period of seven years. While allotting the plots at miniscule price of 10 *per cent* did not help in their completion, GNIDA had taken loan of ₹ 16,419.10 crore during the period April 2009 to March 2014 for land and infrastructure development.

(Paragraph 5.2.5.13 at page-142)

(g) Issue of mortgage permission without clearing of dues

GNIDA granted 17 mortgage permissions during the period March 2006 to August 2019 on nine allotments up to the scheme BRS 03/2010 test checked in Audit despite outstanding dues of premium ranging between ₹ 0.36 crore and ₹ 72.01 crore. The total outstanding dues of premium of the aforesaid nine allottees accumulated to ₹ 1,156.53 crore (April 2021). Thus, GNIDA not only failed to secure its future dues but also continued to issue permission to mortgage in spite of outstanding overdue in violation of the conditions of the brochures.

(Paragraph 5.2.5.3 at page-128)

[4] Principal amount: ₹ 3,339.74 crore and Interest: ₹ 4,720.44 crore.
[5] Completion of project was not due in four cases.

(h) Clause for opening Escrow Account not included in scheme brochures

To prevent the diversion of funds collected by the developer from the ultimate buyers/dwellers for other use, the provision of Escrow Account was a reliable mechanism. However, GNIDA failed to include the condition for opening of Escrow Account by the builder in the terms and conditions of the schemes launched so far. As of April 2021, the allottees defaulted continuously in payment of instalments of the premium of the allotted plots causing accumulation of dues of ₹ 2,234.81 crore upto April 2021 in 28 cases out of 34 cases allotted during 2005-06 to 2014-15 which were test checked in audit. Out of 34 allotments, only seven projects could be completed up to April 2021. Further, out of these seven completed projects, overdue of premium of ₹ 486.26 crore was outstanding for payment as on April 2021 in respect of four cases. By failing to impose the requirement of escrow account, GNIDA has imperiled its own interests as well as those of home buyers. GNIDA had however, in its scheme BRS 2021-22, 'Builders plot for development of Pradhan Mantri *Avas Yojna* unit in Greater Noida' launched in October 2021, incorporated a clause for opening escrow account by the allottee.

(Paragraph 5.2.5.1 at page-125)

(i) Inadequate and ineffectual penal provisions for not executing lease deeds

Amount of penalty for delay in execution of lease deeds was not commensurate with the value of plots, particularly in the case of Builder/Group Housing category schemes launched during the period from 2005-06 and 2014-15. Instead, it worked as a catalyst for delaying execution of lease deed and eventually the completion of the project, even without paying any time extension charges to that effect. There was also failure to review and revise the rates since January 2010. This resulted in delay in execution of lease deeds, extension of the completion period of the projects and consequent delay in delivery of home to the ultimate buyers.

(Paragraphs 5.2.5.14 at page-145 and 5.2.5.15 at page-148)

Allotment of Commercial Properties

(a) Change in technical eligibility criteria for consortium applicants

Manual for Commercial Property Management, 2008 (MCPM), approved (April 2008) by the Board of GNIDA, provides that, in case of bidding by a consortium for allotment of Commercial Property, the technical qualification of only the Lead Member shall be considered for technical eligibility. This clause was significant to hold the Lead Member, being major shareholder, accountable for the project. However, GNIDA changed it in the brochure of very first scheme of Commercial allotment launched (August 2010) after the approval of MCPM. The changed criteria provided that technical qualification of the Lead Member as well as its Relevant Members shall be jointly considered for technical eligibility of the bid.

Due to dilution of technical eligibility criteria, the Lead Members in five cases of allotments of Commercial Builder Plots had Nil turnover/experience/net-worth. Four out of five of these projects remained incomplete after prescribed period for completion.

(Paragraph 5.3.5.1 at page-178)

(b) Failure to cancel allotments despite lapse of prescribed period of construction

GNIDA did not cancel four allotments of commercial plot/shops despite failure of allottees to make these functional even after lapse of more than eleven years in three cases and more than four years in one case from the prescribed timeline. The deposits of allottees amounting to ₹ 9.42 crore were also not forfeited which led to undue favour to allottees.

(Paragraph 5.3.6.1 at page-184)

(c) Failure in ensuring completion/making functional of commercial properties

Out of 335 commercial plots (23,33,952 sqm area) and 428 built-up shops/kiosks (13,178 sqm spaces) allotted by GNIDA since inception to April 2021, construction was completed in only 28 plots (nine *per cent*) whereas even the lease deed was not executed in seven other cases. Further, out of 428 built-up shops/kiosks allotted, only 289 built-up shops/kiosks were made functional due to lack of monitoring by GNIDA in ensuring construction/completion of the building by the allottees.

(Paragraph 5.3.8.1 at page-190)

Sports City and Recreational Entertainment Park

GNIDA allotted (March 2011 to July 2014) two plots under Sports City and two plots under Recreational Entertainment Park (REP) schemes (20,98,266 sqm.) to four consortiums of companies. Four golf courses, two cricket academies, two amusement parks along with other sports facilities were envisaged in the Sports City and REP plots.

(a) Scheme launched without approvals

Audit noticed that there was no approval of GoUP and NCRPB in place, when GNIDA launched the first Sports City scheme (Sports City-01) and allotted plot under it in March 2011.

(Paragraphs 5.4.4.1 at page-196)

(b) Insufficient technical eligibility criteria

Sports City and REP schemes did not lay down any specification for the level of intended sports infrastructure. The technical eligibility criteria specified in the brochures of the schemes of Sports City and REP were based on real estate development rather than experience in developing sports related infrastructure. Further, there was no condition in the bid document for submission of a Detailed Project Report (DPR) for undertaking a project of such magnitude. Absence of such critical eligibility conditions in brochures led to selection of allottees who lacked necessary experience in developing required sports related infrastructure. The technical and financial eligibility criteria in the brochures of Sports City and REP schemes did not vary with the size and value of plots.

(Paragraphs 5.4.4.4 at page-198, 5.4.4.5 and 5.4.4.6 at page-198 and 199)

(c) Flaws in conditions of allotment of land to consortiums

Sports City/REP plots were allotted through bidding to consortiums of companies. The Brochures for these schemes provided for sub division of

plots with independent liability of the respective allottees for payment of premium and lease rent. It facilitated allotment of plots to individual consortium members, who were not eligible for allotment of Sports City plots on their own. Further, the consortium allottees, which were original allottees, did not remain responsible for development of Sports City/REP. None of the project has been completed (March 2022).

Finance Division of GNIDA directed (March 2019) Property Divisions to execute Escrow Agreement immediately with the defaulter allottees (except in case of allottees of residential property). Further, out of 20 allottees of the sub-divided plots of Sports City and REP schemes, 19 allottees had defaulted their payments to GNIDA with accumulated dues of ₹ 2,329.42 crore. Out of these 20 allottees, five allotments were cancelled by March 2023 and five other allottees had opened escrow account. Thus, GNIDA could not ensure opening of Escrow Accounts with the remaining 10 allottees, though notices were issued to these allottees for opening of escrow accounts. As such, not only the purpose of creation of integrated sports facilities was lost but also the dues of the sub divided plots of sports city and REP accumulated.

(Paragraphs 5.4.5, 5.4.5.1, 5.4.5.2, 5.4.5.3, 5.4.5.4 and 5.4.5.5 at page-199 to 206)

(d) Brochure's terms and conditions not complied with

Irregularities were noticed in screening of applications and complying with brochures' conditions. GNIDA extended undue favour to allottees of Sports City/REP plots by accepting deficient Memorandum of Agreements (MoAs) amongst consortium members without specifying their roles and responsibilities in contravention of brochures' terms and conditions. Further, charges amounting to ₹ 37.40 crore for Change in Constitution (CIC) were also not levied on allottees, as GNIDA removed the requirement of taking approval for CIC misinterpreting GoUP order. Further, GNIDA issued mortgage permission to allottees despite dues of premium and lease rent. As noticed, the practice of issuing permission to mortgage in spite of outstanding overdue was prevalent in GNIDA since March 2006.

(Paragraphs 5.4.6.1 at page-208, 5.4.6.2 at page-209 and 5.4.6.4 at page-212)

(e) Thrust on development of group housing rather than sports infrastructure

Audit observed that no sporting infrastructure had been completed by allottees as of March 2022 and the land parcel for Sports City and REP plots had been utilised by allottees mainly for developing residential assets. GNIDA also failed to prevail upon the allottee builders to honour their commitments. There was no mechanism for monitoring of progress of project or its functionality which resulted in delays in execution of the project. Further, the layouts of sub divided plots were approved by GNIDA without ensuring congruity and intactness of land for developing golf courses as envisaged. Although spaces for some sports facilities like putting one-hole golf course, tennis court, swimming pool have been marked in the plots, these are in nature of similar facilities being provided in any other residential/group housing projects. Further, in the absence of technical specifications for level of sports infrastructure envisioned, the facilities being created will at best only serve the

respective group housing societies and their use for hosting public sports events does not seem to be feasible.

The allowance of higher effective FAR and GC under group housing/residential land use in the Sports City resulted in incentive of ₹ 470.12 crore to the allottees in Sports City-01 and Sports City-02 plots. After considering the development of group housing projects and the absence of corresponding development of sports infrastructure, this incentive is tantamount to undue benefit of ₹ 470.12 crore in respect of the two Sports City plots.

(Paragraphs 5.4.8, 5.4.8.1, 5.4.8.2, 5.4.8.4, 5.4.8.5 and 5.4.8.6 at page-218 to 225)

Allotment of Institutional and IT Plots

(a) Timeline for issue of checklist not fixed

GNIDA did not frame any time line for issue of checklist to allottees to execute lease deed. Audit noticed that in 31 cases of allotment of institutional plots during May 2005 to September 2016, there were delays in issue of the checklist by GNIDA ranging from two months to 14 years. Similarly, in 44 cases of allotment of IT plots, delays in issue of checklist ranged from seven months to nine years. This resulted in subsequent delay in execution of lease deeds thereby depriving GNIDA of revenue from lease rent of ₹ 53.19 crore. It was also noticed that this delay was not monitored at any level.

(Paragraph 5.5.4.3 at page-234)

(b) Failure to withdraw 25 per cent rebate on the premium from the allottees who did not adhere to the completion schedule

According to the IT Policy 2004 of GoUP, Information Technology or Electronics units set up in the State with an investment of ₹ 50 crore or more were classified as mega investment units which were given land at a rebate of 25 *per cent* on the sector rate. As per the scheme brochure, the allottees were bound to complete construction of the first phase and had to invest 30 *per cent* of the minimum investment at the rate of ₹ four crore per acre excluding land cost within three years. The allottees were required to complete the project fully in seven years from the date of execution of lease deed. An annual certificate of expenditure from Chartered Accountant and approved Valuer was required to be submitted by the allottees. If the said investment was not made by the allottee then the rebate was to lapse and the allottee had to deposit the rebate amount with interest in the accounts of GNIDA.

Audit noticed that 19 allottees did not submit annual certificate of expenditure from Chartered Accountant and approved Valuer and required investment was not made by these allotees. However, GNIDA neither ensured the timely execution of these mega investment projects nor withdrew the rebate thereby extending undue benefit of ₹ 201.57 crore.

(Paragraph 5.5.6.2 at page-240)

(c) Allotment of institutional plots for commercial activities

The institutional land use comprised of area of Government/Semi Government and private institutions and offices, regional level institutions (IT and ITeS use) and public utilities as per Master Plan 2021 of GNIDA. However,

GNIDA allotted 99 plots for petrol pumps, milk/vegetable booths, private nursing homes/hospitals and companies/firms' offices during the years 1993-94 to 2015-16 by considering them under the institutional category instead of under the commercial category though these uses did not conform to institutional land use. Due to allotment for commercial activities under the institutional category at the corresponding lower rates, GNIDA lost revenue of ₹ 519.32 crore towards land premium, lease rent and interest thereon.

(Paragraph 5.5.6.3 at page-241)

(d) Loss due to inadmissible allotment of institutional green area

In two cases, GNIDA allotted (May 2005 and May 2006) 25 *per cent* of the allotted land in institutional green category at token amount of one rupee per acre instead of the prevailing land rate in violation of the decision of the Board thereby extending undue benefit of ₹ 41.48 crore to these allottees.

(Paragraph 5.5.6.4 at page-242)

(e) Failure to recover Location Charges from allottees

Inspite of levy of location charges being mentioned in the MIPM, GNIDA did not levy/short levied/waived the location charges amounting to ₹ 8.35 crore in 12 cases allotted during May 2005 to March 2015. Besides, on the unrecovered location charges there was loss of lease rent of ₹ 2.29 crore and stamp duty of ₹ 0.52 crore as location charge was part of the premium of the allotted plot.

(Paragraph 5.5.6.6 at page-244)

(f) Purpose of allotments not achieved

Audit noticed that less than five *per cent* of the allotments made during 2005-06 to 2016-17[6] under the Institutional/IT category were functional and ownership of a large number of plots was transferred during September 2010 to May 2017, defeating the very purpose of allotments under the Institutional category.

(Paragraph 5.5.8 at page-258)

Allotment of Farm Houses Plots

(a) Launching of Krishi Farm Houses scheme in the flood plain area of river Hindon

In violation of the directions (March 2010) of GoUP and Regional Plan 2021 prohibiting any kind of construction inside the flood plain zone, GNIDA allotted (September 2015) nine Krishi Farm Houses in the flood affected area. GNIDA subsequently cancelled (November 2019) these allotments in view of encroachment of land. The inaction of GNIDA to remove encroachment was also in violation of GoUP's order (March 2010) to ban all kinds of constructions in flood plain zones.

(Paragraphs 5.6.2 at page-261, 5.6.4.1 at page-264 and 5.6.7 at page-268)

[6] No allotments were made during 2017-18 and allotments made during 2018-19 to 2021 were not due for being made functional.

(b) Violation of green buffer norms in launching of Institutional Farm Houses Scheme

GNIDA launched (January 2011) Institutional Farm Houses scheme in the area which was to be kept as green buffer in view of advice of NCRPB and subsequent assurance of GNIDA. This area was indicated for agriculture use in land use map of MP 2021. Audit noticed that in the scheme brochures for Institutional Farm Houses, Lessee/Sub lessees of Institutional Farm Houses were permitted to build one dwelling unit, swimming pool and playground in each farm house which were not permitted under either green buffer area in the Zoning Regulations of RP 2021 or agriculture use land in MP 2021. As per the approved layout plan, 91 farm houses were to be developed on two Institutional Farm Houses plots. Thus, effectively these areas will shape into multiple farm houses with private utilities consisting of construction on 1,45,647 sqm out of allotted area of 9,70,982 sqm (at FAR of 15 *per cent*) and thereby, change the very complexion of land use which was to be maintained as green buffer area.

(Paragraph 5.6.4.2 at page-265)

Internal Control

Deficient internal control mechanism

The Internal Control system in GNIDA was found to be significantly weak. The GoUP and Board of GNIDA failed to perform their oversight roles. Annual Reports of GNIDA were not prepared and laid before the State Legislature, inhibiting legislative oversight over the activities of GNIDA. GoUP also failed to prescribe the form in which accounts of Authority was to be maintained. GNIDA incurred expenditure for other departments which was beyond its mandate under UPIAD Act, 1976. The Board of GNIDA did not object to its authority being taken for granted in routine way by not taking cognizance of the schemes' terms and conditions and change in important conditions not being submitted and/or putting up only for *ex-post facto* approval. Deposits of money by allottees was not verified or reconciled with banks which was a high risk area and could lead to fraud. There was no Internal Audit put in place by GNIDA for periodical review of its working. Lack of co-ordination between the different Divisions and weak MIS system in GNIDA were also seen. All of these translated into failure to achieve the objectives of GNIDA, distress for end-use stakeholders like home buyers who invested their life savings in schemes of GNIDA and losses to GNIDA and the Government involving thousands of crore of rupees.

(Paragraphs 6.2.1 at page-273 to 6.6.2 at page-283)

CHAPTER–I
General

CHAPTER–I

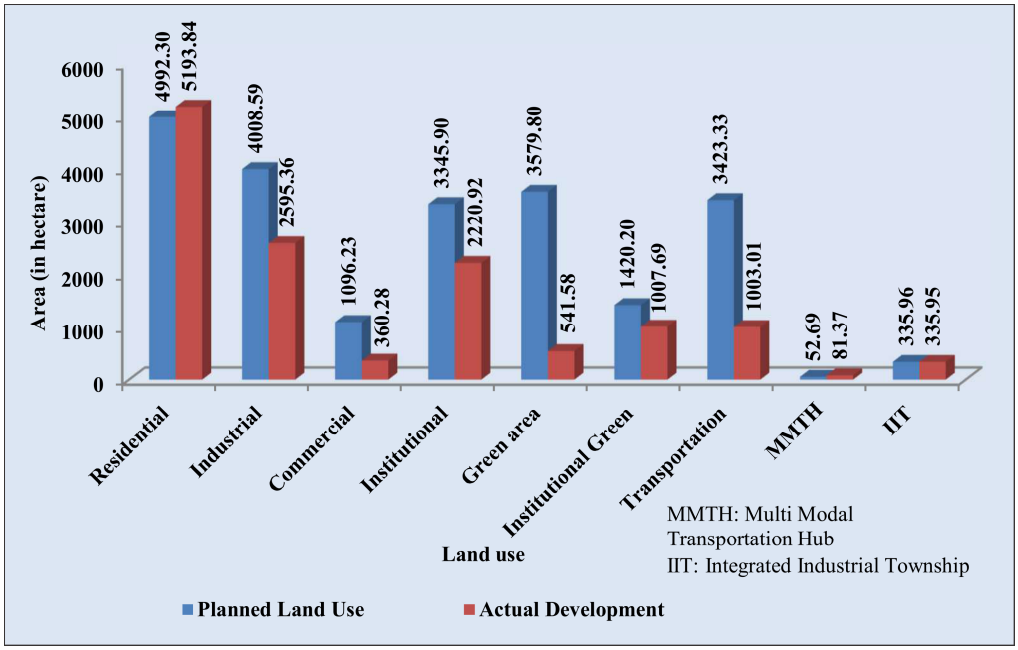
General

Introduction

1.1 Concerned with the unplanned growth and building activities in districts of Bulandshahr and Ghaziabad, adjacent to Delhi, Government of Uttar Pradesh (GoUP), notified (September 1989) 48 villages of district Bulandshahr and 57 villages of district Ghaziabad as 'regulated' under the Uttar Pradesh (Regulations of Building Operations) Act, 1958. Subsequently, GoUP notified the same region as industrial development area and constituted the Greater Noida Industrial Development Authority (GNIDA) vide notification dated January 1991 under Section 3 of the Uttar Pradesh Industrial Area Development (UPIAD) Act, 1976. The development area of GNIDA covers 337 villages with aggregate land of 93,968.45 hectare, which were notified by GoUP between January 1991 to November 2010.

GNIDA had prepared (March 2001) Master Plan 2021 (MP 2021) for 124 villages with aggregate land of 22,255 hectare, which was approved by the GoUP in June 2006. Of this, it acquired (September 2019) an area of 15,259.65 hectare in 109 villages. Against the acquired area of 15,259.65 hectare, GNIDA developed[1] (September 2019) an area of 13,340 hectare. The status showing planned land use as per Master Plan 2021 and actual development upto September 2019 is given in **Chart 1.1**.

Chart 1.1: Planned land use as per Master Plan 2021 and actual development upto September 2019



Role of Infrastructure and Industrial Development Department, GoUP

1.2 GNIDA functions under the administrative control of Infrastructure and Industrial Development Department (IIDD) of GoUP. IIDD formulates

[1] This refers to development of infrastructure, such as roads, electricity, sewerage, water supply and power supply, *etc.,* in various Sectors. These developed Sectors are subsequently allotted under various land uses categories, *viz*., Industrial, Builders/ Group Housing, Residential, Commercial, Recreational, Institutional, *etc*.

industrial and infrastructure development policies and strategies of GoUP by creating an enabling environment for promoting industrial growth in the State. It performs its functions relating to development of industrial areas through Industrial Development Authorities constituted under the Uttar Pradesh Industrial Area Development Act, 1976 (UPIAD Act, 1976). GNIDA is one of the Industrial Development Authorities. For GNIDA, IIDD is responsible for:

- ensuring that all steps in the process of land acquisition for the industries are completed in a time bound manner;
- issuing directions to GNIDA from time to time for efficient administration of UPIAD Act, 1976;
- approval of the regulations framed by GNIDA for administration of its affairs;
- administrative control of GNIDA by requiring it to furnish any Report/Returns and other relevant information;
- ensuring proper implementation of Master/Development Plans by GNIDA; and,
- ascertaining that development works have been undertaken in accordance with Master Plan.

Role/functions of GNIDA

1.3 As per Section 6 of the UPIAD Act, 1976, the objective of the GNIDA is to secure planned development of the industrial area, for which GNIDA is responsible for performing the following functions:

- acquiring land in the industrial development area, by agreement or through proceeding under the Land Acquisition Act (LAA), 1894;
- preparing a plan for the development of the industrial area;
- demarcating, developing and laying down the purposes for sites, *viz.*, industrial, commercial and residential purposes, according to the plan;
- providing infrastructure and amenities for industrial, commercial and residential purposes;
- allocating and transferring plots of land for industrial, commercial or residential purposes either by way of sale or lease or otherwise; and,
- seeing that erection of buildings and setting up of industries are done as per regulations and with defined timelines.

Management of GNIDA and Entrustment of Audit

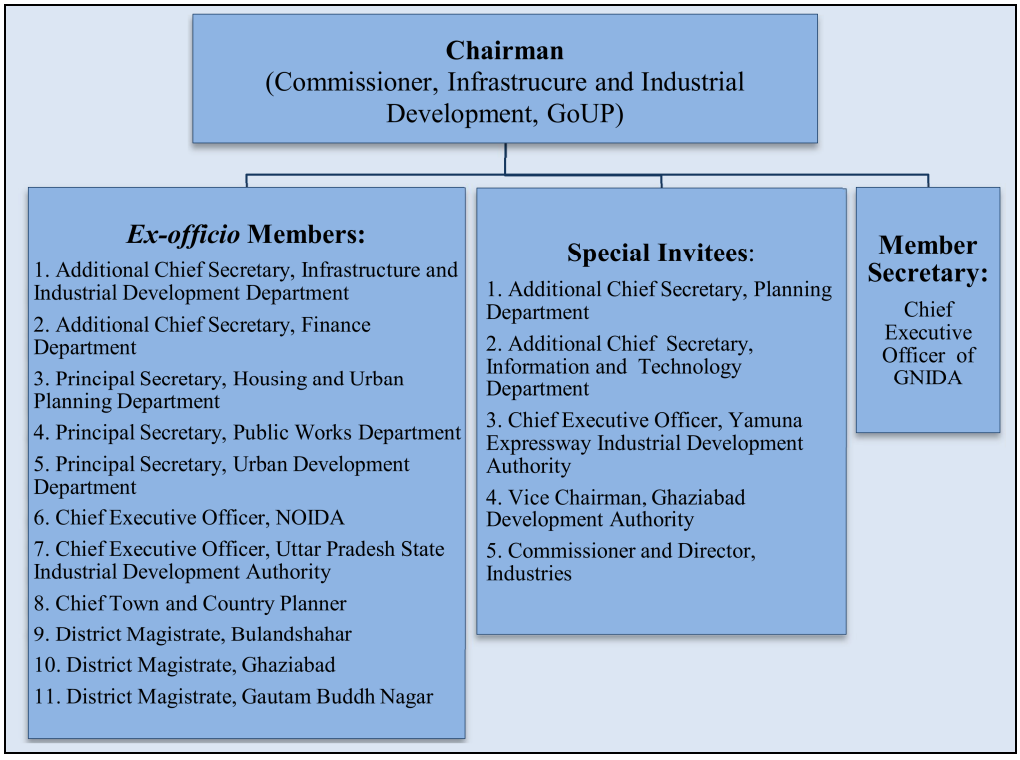
Management of GNIDA

1.4 As per Section 3 of the UPIAD Act, 1976, the Authority (GNIDA) shall be a body corporate consisting of 11 Members (including five members nominated by GoUP). Out of them, Secretary, Industries Department, GoUP or his nominee not below the rank of Joint Secretary-*ex-officio* will be Chairman. Section 4 of the UPIAD Act, 1976 provides that the Chief Executive Officer (CEO) of GNIDA shall be appointed by the State Government. Section 5 (1) of the UPIAD Act, 1976 provides that subject to such control and restrictions as may be determined by general or special orders of the State Government, GNIDA may appoint such number of officers and

employees as may be necessary for the performance of its functions and may determine their grades and designations.

As of December 2021, the constitution of Board in GNIDA comprises 13 members including Chairman and Member Secretary, besides five special invitees as given in **Chart 1.2**.

Chart 1.2: Constitution of Board of GNIDA



The CEO is a whole-time officer of GNIDA who carries out day-to-day affairs with the help of Additional Chief Executive Officers (ACEOs), General Manager (Finance) and other officers of GNIDA.

Entrustment of Audit

GoUP entrusted audit of GNIDA to the CAG of India in July 2017 and appointed (January 2018) CAG of India as the sole auditor for the year 2005-06 onwards.

1.5 Despite being a government entity, audit of GNIDA, since its inception in 1991, had remained outside the purview of the Comptroller and Auditor General of India (CAG). Request for audit, though sought for through repeated references by the CAG's organisation between February 2004 and April 2017, was not acceded to. It was only in July/August 2017 that GoUP entrusted the audit of GNIDA and three[2] other Industrial Development Authorities to the CAG with immediate effect. Later on (January 2018), GoUP appointed CAG as the sole auditor for all Industrial Development Authorities[3] under IIDD to audit all activities and accounts from the year 2005-06 onwards. Prior to

[2] New Okhla Industrial Development Authority (NOIDA), Yamuna Express Way Industrial Development Authority (YEIDA) and Uttar Pradesh State Industrial Development Authority (UPSIDA).

[3] New Okhla Industrial Development Authority (NOIDA), Greater NOIDA Industrial Development Authority (GNIDA), Yamuna Expressway Industrial Development Authority (YEIDA), Uttar Pradesh Expressway Industrial Development Authority (UPEIDA), Lucknow Industrial Development Authority (LIDA), Gorakhpur Industrial Development Authority (GIDA), Satharia Industrial Development Authority (SIDA) and Uttar Pradesh State Industrial Development Authority (UPSIDA).

entrustment of audit of GNIDA to CAG, Local Fund Audit Department, GoUP was conducting the audit of GNIDA.

Status of finalisation of Accounts

1.6 The audit of GNIDA upto the year 2015-16 was being conducted by the Local Fund Audit Department under Section 22 of the UPIAD Act, 1976. In compliance to GoUP order mandating audit by CAG, GNIDA has submitted[4] its Financial Statements for the year 2005-06 to 2019-20 to Accountant General (Audit-II), Uttar Pradesh, Lucknow, for which audit was under progress (April 2022).

Audit Objectives

1.7 The objectives of the present Performance Audit on 'Land Acquisition and Allotment of Properties in GNIDA' were to assess whether:

- land was acquired in GNIDA for legitimate development purposes and through lawful process;
- pricing and allotment of properties were transparent, and in accordance with the prescribed procedures; and,
- adequate oversight of the Government and robust internal control system existed in respect of acquisition of land and allotment of properties.

Audit Criteria

1.8 Following criteria were adopted for audit examination:

- Provisions of the UPIAD Act, 1976 and the National Capital Region Planning Board (NCRPB) Act, 1985 to assess the purpose for undertaking land acquisition;
- Provisions of the Regional Plan 2021 of the NCRPB, Sub-Regional Plan 2021 of GoUP and Master Plan 2021 of GNIDA to assess legitimate development purposes of various land acquisitions;
- Provisions of the Land Acquisition Act, 1894 and the Uttar Pradesh Land Acquisition (Determination of Compensation and Declaration of Award by Agreement) Rules 1997 and The Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 to assess whether land acquisitions were in accordance with the procedures and methods prescribed under these Acts and Rules;
- Provisions of Industrial and Service Sector Investment Policy, 2004; Infrastructure and Industrial Investment Policy, 2012 issued by IIDD, GoUP, Information Technology Policy, 2004 and IT Vision @ UP 2012 (UP IT/ITeS Policy) issued by Department of Information Technology and Electronics, GoUP;
- Guidelines/instructions from the GoUP and the Board/CEO of GNIDA for costing of properties and fixing of premium/reserve price for allotment;
- Work procedure of GNIDA for execution of development works, its accounting to assess whether development cost was recovered through the costing of land; and,

[4] During June 2019 to February 2022.

- Property allotment policies, procedures and terms and conditions of brochures[5] of schemes issued by GNIDA.

Scope and Methodology of Audit

1.9 The present Performance Audit covers the performance of GNIDA in acquisition of land for legitimate development purposes, pricing and allotment of properties, internal control system in GNIDA and also includes an evaluation of the oversight of the GoUP for the period from 2005-06 to 2017-18. The audit findings were updated upto April 2021.

The sample for examining the land acquisition process was selected on the basis of random sampling in case of acquired area below 100 hectare. However, all cases of acquisition over 100 hectare were selected for examination. In respect of allotment of properties, allotments made during 2005-06 to 2017-18 have been covered in this audit and the sample size has been determined on the basis of stratified random sampling. Details of sampling are given in **Table 1.1.**

Table 1.1: Details of sampling

Particulars	Method	Total number of cases	Sample selected	Percentage of sample selected to total cases	Records of cases submitted during the course of audit
Land Acquisition					
Under Land Acquisition Act, 1894	Random	81	39	48.15	38
Through Agreements	Random	2598	260	10.01	260
Resumption	Judgmental	4	4	100	4
Total Land Acquisition		**2683**	**303**	**11.29**	**302**
Allotment of Properties[6]					
Industrial plots	Stratified Random	1221	44	3.60	42
Builders/Group Housing plots		188	58	30.85	35
Commercial properties		229	18	7.86	17
Sports City and Recreational Entertainment Park plots		20	17	85.00	17
Institutional plots		411	47	11.44	47
IT plots		219	73	33.33	67
Farm Houses plots		12	9	75.00	9
Total Allotments		**2300**	**266**	**11.57**	**234**

Out of cases selected in sample, 33 cases (land acquisition: one case and allotment of properties: 32 cases) could not be examined as records of these cases were not submitted by GNIDA during the course of audit from December 2018 to November 2019. The details of records/ information not submitted by GNIDA and IIDD are given in ***Appendix 1.1*** and ***Appendix 1.2*** respectively.

Audit methodology included:

- explaining the audit objectives and methodology to the Secretary of the IIDD, GoUP and the General Manager (Finance) of GNIDA in the Entry Conference held on 28 December 2018;

[5] Brochure is a document containing complete terms and conditions for the allotment of properties. Terms and conditions of the brochure are also included in the lease deed.

[6] Excluding residential plots and flats.

- scrutiny of records, analysis of data, raising audit queries and interaction with the officers of the Government to assess efficacy of control of IIDD, GoUP over GNIDA;
- scrutiny of records, analysis of data, raising audit queries and interaction with the officers of GNIDA to assess its performance;
- collection of data from Registrar of Companies (RoC), analysis of data, its cross verification with the data of GNIDA and raising audit queries;
- joint physical verification of 19 selected sites by Audit along with officers of GNIDA and with the help of images of Indian Space Research Organisation (ISRO);
- issue of draft Performance Audit Report along with recommendations to GoUP and GNIDA on 19 February 2020 for obtaining their comments;
- discussion on replies/comments of GoUP and GNIDA in the Exit Conference held on 7 January 2021 and incorporation of their views/comments to finalise the Performance Audit Report; and,
- vetting of reports by CAG Headquarters.

Contents of the Audit Report

1.10 This Report contains six chapters as follows:

I. General
II. Planning
III. Acquisition of Land
IV. Pricing of Properties
V. Allotment of Properties
VI. Internal Control

Chapter I describes entrustment of audit, audit objectives, audit criteria, audit scope and audit methodology. The other five chapters contain audit findings. Chapter V, Allotment of Properties is further divided in six sub-chapters, *viz.*, Allotment of Industrial plots, Allotment of Builders/ Group Housing plots, Allotment of Commercial Properties, Allotment of Sports City and Recreational Entertainment Park, Allotment of Institutional and IT plots and Allotment of Farm Houses plots.

The audit observations in above chapters include loss of revenue to GNIDA and State exchequer, short recoveries, undue benefits to allottees, irregular and additional/avoidable expenditure having money value of ₹ 13,362 crore as detailed in the **Table 1.2**.

Table 1.2: Chapter-wise monetary value of audit observations

(₹ in crore)

Chapter No.	Chapter Title	Loss of revenue to GNIDA	Loss of revenue to State exchequer	Short recoveries	Undue benefits to allottees	Irregular and Additional/ Avoidable expenditure	Total
Chapter-III	Acquisition of Land	5.30	0.00	0.00	0.00	1318.54	1323.84
Chapter-IV	Pricing of Properties	6533.02	320.56	699.93	0.00	0.00	7553.51
Chapter-V	Allotment of Properties						

Chapter No.	Chapter Title	Loss of revenue to GNIDA	Loss of revenue to State exchequer	Short recoveries	Undue benefits to allottees	Irregular and Additional/ Avoidable expenditure	Total
V.1	Allotment of Industrial Plots	186.15	0.00	22.06	13.67	0.00	221.88
V.2	Allotment of Builders/Group Housing Plots	272.39	73.09	335.93	20.39	0.00	701.80
V.3	Allotment of Commercial Properties	73.01	0.00	0.00	0.00	0.00	73.01
V.4	Allotment of Sports City and Recreation Entertainment Park	31.37	0.00	49.86	789.48	0.00	870.71
V.5	Allotment of Institutional and IT plots	286.73	28.01	347.11	775.79	0.00	1437.64
Chapter-VI	Internal Control	0.00	0.00	0.00	0.00	1179.61	1179.61
	Total	**7387.97**	**421.66**	**1454.89**	**1599.33**	**2498.15**	**13362.00**

Besides above, there was overdue of ₹ 19,500 crore to GNIDA as on April 2021 towards defaults in land premium, lease rent and interest, largely against the allotments made since inception (1991) to the period covered in Audit, *i.e*, up to 2017-18. Further, there were encroachments of 549.91 hectare of land valuing at ₹ 1,925 crore in notified area of GNIDA.

The audit findings included in the Audit Report were observed based on detailed examination of sample cases only, GNIDA may examine similar issues in other remaining cases.

Records not furnished by GNIDA and GoUP

1.11 The Audit team faced constraints as GNIDA did not submit records relating to 33 cases of land acquisition and allotment of properties (***Appendix 1.1***). Besides, planning files (map approval and completion) relating to allotment of Industrial, Builders/Group Housing, Commercial and IT plots were not submitted. Further, IIDD did not submit nine files relating to change in land use, cases of discretionary allotment, encroachment of land, undertaking special projects, *etc*., referred to by GNIDA or otherwise (***Appendix 1.2***). Therefore, these records[7] could not be examined.

Out of the above records, GNIDA later on submitted (September 2020) records of 20 allotment cases[8] in soft copy after the closure of audit. These cases can be examined in the next cycle of audit of GNIDA. Records not submitted to Audit in time is a cause of concern and GoUP may consider taking appropriate action against concerned officials.

[7] First requisition for submission of records/information was issued by Audit team to GNIDA on 3 December 2018 followed by 25 reminders issued during the period 14 January 2019 to 29 November 2019. Similarly, first requisition for submission of records to IIDD was issued by Audit team on 10 June 2019 followed by four reminders issued during the period 24 October 2019 to 22 November 2019. Additionally, 12 letters were written by the Principal Accountant General or by his office to the CEO, GNIDA/Principal Secretary, IIDD, GoUP during the period 7 June 2019 to 20 December 2019 for pursuance of submission of the above records/information/reply of audit memos.

[8] Builders/Group Housing plots: 17 cases and IT plots: three cases.

Acknowledgement

1.12 Audit acknowledges the co-operation and assistance extended by GNIDA and IIDD during conduct of this Performance Audit.

1.13 Recommendations

Recommendation number	Recommendation
1.	**Responsibility be fixed for not providing records to Audit by GNIDA.**
2.	**The audit findings included in the Audit Report were observed in sample cases, GNIDA may examine similar issues in other remaining cases for remedial action.**

CHAPTER–II
Planning

CHAPTER–II

Planning

Introduction

2.1 Planning plays an important role in quality of development for individual areas. Planned development of an urban area facilitates provision of support services such as drinking water, sewerage system, internal roads and proper transport, measures to tackle pollution, *etc*. Inadequate planning or frequent changes in Master Plan (MP) may lead to deficiencies in these services besides mismatch in resources such as land *vis-à-vis* demand or possible collusion with pressure groups such as private builders.

The Industrial Development Authorities must have its macro plan of the broad development framework in its MP showing various land uses within the notified development area. The land acquisition in a notified development area has to be planned and executed in sync with the approved land use based on expected demand and other related development guidelines. After the land is acquired, micro planning at the sector[1] level needs to be carried out.

Regulatory framework for development in National Capital Region

2.2 The development area of GNIDA falls within the ambit[2] of the National Capital Region (NCR); therefore, it is required to follow the provisions of the statutes applicable for the development of NCR.

The National Capital Region Planning Board (NCRPB) Act, 1985 was enacted by the Government of India with the objective of constitution of a Planning Board for the preparation of a plan for the development of NCR[3] and for coordinating and monitoring the policies for the control of land uses and development of infrastructure in NCR so as to avoid any haphazard development of the region. The implementation of functions of this Act was incumbent upon its Board of which Union Minister, Housing and Urban Affairs is Chairman and Chief Ministers of participating States and Lieutenant Governor of NCT of Delhi are members. The composition of NCRPB is given in ***Appendix 2.1*****.**

As per Section 7 of the NCRPB Act, 1985, NCRPB was required to prepare Regional Plan (RP) and arrange for preparation of Sub-Regional Plans (SRPs) by the participating States[4]. Section 10(2) of the NCRPB Act, 1985 provides that RP shall indicate the manner in which the land in NCR is to be used for various purposes by carrying out development thereon. RP includes the policy in relation to land use and the allocation of land for different uses to promote growth and balanced development of NCR. Specific reservation of areas for various land uses of sub-regional importance are detailed in the SRPs and MPs which are to be prepared by the respective participating States.

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[1] Sector means any one of the divisions in which the industrial development area or part thereof may be divided for the purpose of development under the UPIAD Act, 1976.

[2] In accordance with Section 2 (f) and 2 (g) of the NCRPB Act, 1985 read with Para 2.1 (d) of the Regional Plan 2021.

[3] Comprises Union Territory of Delhi and certain areas of the participating States, *viz.,* Haryana, Rajasthan and Uttar Pradesh as per Section 2 (f) of the NCRPB Act, 1985.

[4] Haryana, Rajasthan and Uttar Pradesh as per Section 2 (f) and 2 (g) of the NCRPB Act, 1985.

NCRPB prepared (September 2005) RP 2021 to take care of urban developments with the perspective year 2021, incorporating maps, diagrams, illustrations and included regulatory elements needed to promote planned growth and balanced development of NCR. The hierarchy of RP, SRP and MP is shown in **Chart 2.1**.

Chart 2.1: Hierarchy of Regional Plan, Sub-Regional Plan and Master Plan

Regional Plan

- NCRPB prepares Regional Plan (Section 7 of the NCRPB Act, 1985).

Approving Authority: NCRPB

Sub-Regional Plan

- Participating State prepares and sends Sub-Regional Plan to NCRPB to ensure that the same is in conformity with Regional Plan (Sections 17 and 19 of the NCRPB Act, 1985).
- Sub-Regional Plan shall be sent to NCRPB for approval (Para 1.3.3 of Regional Plan 2021).

Preparing Authority: Participating States

Approving Authority: NCRPB

Master Plan

- Approval of the individual Master Plan is to be obtained from NCRPB to ensure that the same is in conformity with Regional Plan (Para 17.4.1 of Regional Plan 2021).

Preparing Authority: Respective Industrial Development Authority (IDA) prepares MP with concurrence of GoUP

Approving Authority: NCRPB

Process of finalisation of Master Plan

2.3 A Master Plan[5] is a development plan which *inter alia* provides details of various land uses along with zoning regulations of each land use indicating permissible/prohibited uses. GNIDA has to prepare MP in conformity with the RP and get it approved by GoUP and then from NCRPB. MPs are prepared with time horizons of 10/20 years.

Land Acquisition Act, 1894 provides legal support for land acquisition whenever it appears to the appropriate Government that the land in any locality is needed or is likely to be needed for any public purpose[6]. Thus, existence of an MP for development of the notified area is an essential

[5] Section 2(d) of Greater Noida Industrial Development Area (Preparation/Revision and Finalisation of Master Plan) Regulations, 1998 defines Master Plan as the plan prepared by the Authority for the Development of Industrial Development Area under Section 6(2) of the UPIAD Act, 1976.

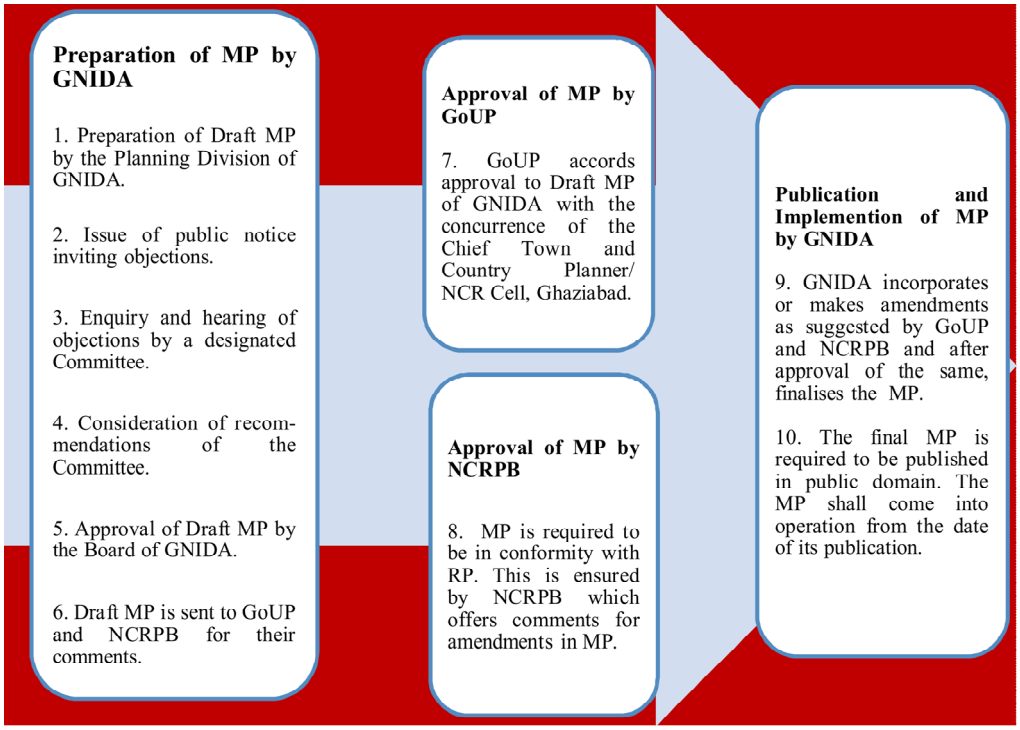
[6] 'Public Purpose' under the Act has been defined to include provision of town planning, provision of land for any scheme of development sponsored by Government or with the prior approval of the appropriate Government, by a local authority (including a town planning authority by whatever name called).

pre-condition for initiating process of land acquisition for establishing public purpose for land acquisition and development.

The Planning Division of GNIDA deals with preparation and implementation of MP and is responsible for ensuring compliance of the provisions of RP/SRP. NCRPB notified RP 2021 in September 2005 whereas SRP was published by GoUP in December 2013.

The process of finalisation of MP has been as depicted in **Chart 2.2** below:

Chart 2.2: Process of finalisation of Master Plan



Source: Documented by Audit based on provisions of NCRPB Act, 1985, RP 2021 and GoUP order.

The Board of GNIDA approved (February 1992) Outline Development Plan (ODP)/Master Plan (MP) 2001, which was approved (August 1996) by NCRPB. Subsequently, the Board of GNIDA approved (March 2001) MP 2021. In view of suggestions from public, MP 2021 was revised (July 2001), which was sent to NCRPB and GoUP in October 2001 and December 2001 respectively for approval. Thereafter, GNIDA made various changes in MP 2021 during June 2002 to May 2006 on the basis of suggestions of GoUP. The GoUP approved MP 2021 in June 2006 and forwarded it to NCR cell[7], Ghaziabad for examination and approval by NCRPB.

MP 2021 was further revised from time to time by GNIDA for change in land use and in view of suggestions of NCRPB. In November 2011, GoUP approved all amendments proposed by GNIDA since 2001 and sent it to NCRPB. NCRPB accorded (August 2012) its approval to MP 2021.

[7] NCR Planning and Monitoring Cell, created in every NCR participating State, co-ordinates with the State Government for preparation of MPs to ensure conformity with RP and SRP. It also monitors implementation of RP and in case of any violation, brings the same to the notice of NCRPB.

Status of implementation of Master Plan 2021

2.4 During the period of Performance Audit, *viz.*, 2005-06 to 2017-18, MP 2021 was being implemented by GNIDA. The category-wise planned land use in terms of area and its percentage of the total area, as conceived in the MP 2001 and MP 2021 of GNIDA, and the actual development up to September 2019 is depicted in **Table 2.1**.

Table 2.1: Land use as per Master Plans of GNIDA and status of actual development

(Area in hectare)

Land Use	MP 2001 (proposed for implementation up to the year 2001)		MP 2021 (proposed for implementation up to the year 2021)		Increase of land uses from MP 2001 to MP 2021		Area Developed up to September 2019	Percentage development with respect to MP 2021
	Area	Percentage	Area	Percentage	Area	Percentage		
Residential	1310.00	25.8	4992.30	22.43	3682.30	281.09	5193.84	104.04
Industrial	1596.96	31.5	4008.59	18.01	2411.63	151.01	2595.36	64.74
Commercial	99.74	2.00	1096.23	4.93	996.49	999.09	360.28	32.87
Institutional Including:	570.63	11.20	3345.90	15.03	2775.27	486.35	2220.92	66.38
Institutional	570.63	11.20	2400	10.78	1829.37	320.59	Segregation of Institutional and IT/ITES was not available	
IT/ITES	0	0	945.90	4.25	945.90	New land use		
Green area	1361.90	26.80	3579.80	16.09	2217.90	162.85	541.58	15.13
Institutional green[8]	0.00	0.00	1420.20	6.38	1420.20	New land use	1007.69	70.95
Transportation	137.32	2.70	3423.33	15.38	3286.01	2392.96	1003.01	29.30
Multi Modal Transportation Hub[9]	0.00	0.00	52.69	0.24	52.69	New land use	81.37	154.43
Integrated Industrial Township[10]	0.00	0.00	335.96	1.51	335.96	New land use	335.95	100
Total	**5076.55**	**100.00**	**22255.00**	**100.00**	**17178.45**	**338.39**	**13340.00**	**59.94**

Source: MP 2021 of GNIDA and information furnished by the Planning Division of GNIDA.

It can be seen that while the area for residential sector has been developed more than that what was planned, however, those in industrial, commercial, institutional sectors and green areas were executed far less than that planned.

Audit Coverage

2.5 The records of preparation and approval of MP 2021 including land use changes were examined in Performance Audit.

Audit findings

The audit findings, as a result of examination of the records of preparation and implementation of MP 2021 are structured as under:

- Deficiencies in finalisation and implementation of Master Plan 2021 ***(Paragraphs 2.6 to 2.7.3)***.

[8] 'Institutional green' land use has been mentioned separately from 'Green area' land use in MP 2021. The permitted activities under both land use are different. For example, amusement and entertainment park is permitted under 'Green area', while not permitted under 'Institutional green'. Similarly, educational institutions are permitted in 'Institutional green' whereas it is not permitted under 'Green area' land use.

[9] Multi Modal Transportation Hub is provided under MP 2021 for interconnecting a variety of inter-city, regional and local public transport system, all within a single facility.

[10] Integrated Industrial Township is an initiative of Delhi Mumbai Industrial Corridor (DMIC) to drive manufacturing activity in the region.

- Directions of NCRPB at initial stage of Master Plan 2021 were not complied with ***(Paragraphs 2.6.3 to 2.6.4)***.
- Conditions of NCRPB while approving Master Plan 2021 were not complied with ***(Paragraphs 2.6.5 to 2.6.5.3)***.
- Changes in Land use without approval ***(Paragraphs 2.7 to 2.7.3)***.

Deficiencies in finalisation and implementation of Master Plan 2021

2.6 Section 27 of the NCRPB Act, 1985 provides for the overriding effect of the provisions of this Act over the inconsistency in any other law for the time being in force, with regard to any development work being undertaken by the participating States in NCR. Section 29(1) of the Act clearly states that once NCRPB publishes its RP for NCR, no development work shall be made in the region which is inconsistent with RP. Section 29(2) also empowers NCRPB to direct the concerned participating State Government by giving a notice to stop any activity which is in violation of RP.

Para 17.4.1 of the RP 2021 provides that no development in the controlled/development/regulated zone can be undertaken except in accordance with the Master/Development Plans for the respective controlled area approved by NCRPB and duly notified by the State Government under their respective Acts. For this purpose, all the controlled areas/development areas declared by the respective State Governments from time to time within the purview of their own Acts will be deemed as the controlled/development/ regulated zone. Therefore, as per provisions of Section 27 read with Section 29 of the NCRPB Act, 1985 and Para 17.4.1 of the RP 2021, GNIDA was required first to have its MP duly approved by NCRPB.

Implementation of Master Plan 2021 without its finalisation and publication

2.6.1 Regional Plans published by NCRPB have been considered as major instrument of regional development in various judicial pronouncements. The position laid down by Hon'ble Supreme Court and Hon'ble Allahabad High Court with regard to the NCRPB Act, 1985 and RP are as detailed below:

Judicial pronouncements

Hon'ble Supreme Court in its judgment[11] (31 March 1994) observed that "*the overriding effect of the Act by virtue of Section 27 and total prohibition of any activity of development in violation of the finally published Regional Plan provided in Section 29 of the Act is sufficient to indicate that any claim inconsistent with the finally published Regional Plan in the area cannot be sustained on any ground*."

Hon'ble Allahabad High Court in its judgement[12] (1 October 1996) observed that "*one stipulation is inescapable that unless the NCRPB gives the green signal, nothing can go ahead. The necessary implication of this is also that at every stage in reference to the plans, aforesaid, each Constituent State, a part of the NCR Plan, has to keep a close consultation with the federal agency which is the Board.*"

The Hon'ble Allahabad High Court in its judgement[13] (18 December 1998) observed that "*... land uses cannot be changed except with the tacit permission and close scrutiny of the NCRPB. .... Whatever development is permissible must be strictly monitored under the NCRPB Act, 1985 by the authorities named and constituted under it.*"

[11] Judgement dated 31 March 1994 in case of Ghaziabad Development Authority *vs.* Delhi Auto and General Finance Private Limited {(1994) 4 SCC 42}.
[12] In case of Ravindra Singh *vs.* State of Uttar Pradesh (Writ Petition No. 26737 of 1993).
[13] Civil Miscellaneous Petition No.13899 of 1998.

Audit noticed that land acquisition, development and allotments under MP 2021 were executed by GNIDA during 2005-06 to October 2011, before approval of MP 2021 by NCRPB in August 2012. GNIDA had to stop development during 21 October 2011 to 24 August 2012 in compliance with the orders of Hon'ble Allahabad High Court[14] directing that '*the GNIDA and its allottees are directed not to carry on development and not to implement the MP 2021 till the observations and directions of the National Capital Regional Planning Board are incorporated in MP 2021 to the satisfaction of the NCRPB.*'

GNIDA executed land acquisition, development and allotments during 2005-06 to October 2011 under Master Plan 2021 without the approval of NCRPB.

In compliance with the above Order, NCRPB approved (24 August 2012) MP 2021 of GNIDA subject to five conditions (as detailed in ***Paragraph 2.6.5***) to be complied before publishing the final MP 2021. GNIDA published the final MP 2021 on 12 March 2013. However, out of five conditions, three conditions of NCRPB were not complied with (November 2019), as discussed in ***Paragraphs 2.6.5.1 to 2.6.5.3***. Further development of GNIDA restarted from 25 August 2012[15] but without complying with all the conditions of NCRPB. Thus, publication of MP 2021 and commencement of development work by GNIDA without complying with all the conditions of NCRPB were irregular.

In its reply, GNIDA stated (October 2020) that all the developments in GNIDA were as per approved MP 2021 and its Board was empowered to prepare MP under the Uttar Pradesh Industrial Area Development Act (UPIAD Act), 1976. Accordingly, MP 2001 and MP 2021 were prepared and implemented after approval of the Board. There was no statutory provision for approval of MP from NCRPB by the respective authorities. It further stated that GNIDA was also given reprieve by Hon'ble Supreme Court[16] as it left the question of law open. GNIDA further stated that if it had not started the development of the area on the basis of its plan, there was possibility of unplanned development and encroachment in the area.

The reply is not acceptable as Para 17.4.1 of RP 2021, which is prepared under the NCRPB Act, 1985, provides that no development in the controlled/development/regulated zone can be undertaken except in accordance with Master/Development Plans for the respective controlled area approved by NCRPB. Hon'ble Allahabad High Court has settled the matter in the case of Gajraj and Others *vs.* State of Uttar Pradesh and Others and observed that "*GNIDA cannot proceed to implement MP 2021 till it is permitted by NCRPB*." Subsequently, Hon'ble Supreme Court in the case Savitri Devi *vs.* State of Uttar Pradesh and Others, as referred to by GNIDA in its reply, observed that "*as a matter of fact, insofar as these cases are concerned, consent of the Board (NCRPB) had been obtained. Having regard to this position, while dismissing the appeals of the State/Authority, we have left the said question of law open, namely, whether permission of the deemed under the Act of 1985 is a pre-condition before acquisition of the land.*

[14] Judgement dated 21 October 2011 in case of Gajraj and Others *vs.* State of Uttar Pradesh and Others (Writ Petition C. No. 37443 of 2011).

[15] GNIDA in its office order dated 24 August 2012 declared the period from 21 October 2011 to 24 August 2012 (date of approval of MP 2021 by NCRPB) as zero period with the exemption of penal interest during such period and automatic extension of scheduled completion/functional by such period.

[16] Judgement dated 14 May 2015 in case of Savitri Devi *vs.* State of Uttar Pradesh and Others (Civil Appeal no. 4506 of 2015 arising out of Special Leave Petition (C) No. 30969/2011).

Therefore, that aspect also needs no elaboration at our end in these appeals." Hon'ble Supreme Court also affirmed the full Bench judgment of the Hon'ble Allahabad High Court disposing all appeals in terms of said judgment of the full Bench.

During the Exit Conference (January 2021), Audit drew attention to the judgement of Hon'ble Allahabad High Court in Gajraj and Others *vs.* State of Uttar Pradesh and Others and further judgement of Hon'ble Supreme Court and pointed out that GNIDA does not appear to be beyond the ambit of NCRPB. The State Government stated that there is no provision in the NCRPB Act, 1985 for approval of MP by it. However, the Government has assured that it would provide clarity on this matter, if required.

Dilution of the objective of industrialisation in Master Plan 2021

2.6.2 The preamble of the UPIAD Act, 1976 provides for constitution of an Authority for the development of certain areas in the State into industrial and urban township and for matters connected therewith. Further, Section 6 of the UPIAD Act, 1976 mandates, "the objective of the Authority shall be to secure planned development of industrial development areas". It further provides that the functions of the Authority shall be to demarcate and develop sites for industrial, commercial and residential purpose according to plan. However, the 'industry' has not been defined under the UPIAD Act, 1976. In this context, Hon'ble Allahabad High Court has observed[17] that "*development of industries being primary object, the activities of the Authority has to wear round along with industrial development. Any activity dehors the industrial development cannot be said to be within the bona fide and legitimate purpose of the Act. The development of the residential, commercial and other area, etc., have to be developed as subservient to industrial development…..The words 'industrial and urban township' used in the preamble are conjunctive and not disjunctive. The development of urban township is a corollary and conjunctive to industrial development*".

GNIDA focused on residential land use instead of its dominant objective of developing industrial land use in preparation of MP 2021 as well as during its implementation.

In MP 2021, land use had been categorized under Industrial, Residential, Commercial, Institutional, Green Areas, Institutional Green, Transportation and Integrated Industrial Township (IIT). Audit further noticed that Information Technology (IT) and Information Technology Enable Services (ITES) were considered as industry in MP 2021, however, plots under these categories were planned and allotted under Institutional land use. In the absence of definition of 'industry' under the UPIAD Act, 1976 or MP 2021, industrial and IT land uses have been included in Audit analysis as industrial land use which revealed that the total planned Industrial land use (including new land uses for IT, ITES and IIT) in MP 2021 was reduced to 23.77 *per cent* from 31.5 *per cent* planned in MP 2001. Besides, as evident from **Table 2.1**, MP 2021 envisaged higher increases *vis-à-vis* MP 2001 in Residential (281 *per cent*) and Commercial (999 *per cent*) land uses as compared to the increase of Industrial (231 *per cent*) land use (including new land uses for IT, ITES and IIT). It makes the Greater Noida township as a primarily residential township instead of an industrial township at planning stage itself.

Audit further noticed that at the implementation stage also, GNIDA focused on developing residential sectors instead of developing industrial sectors. As

[17] Judgement dated 21 October 2011 in case of Gajraj and Others vs. State of Uttar Pradesh and Others (Writ Petition C No. 37443 of 2011).

on September 2019, even after 28 years of the formation of GNIDA, the development of Industrial land use (including IIT) was only 67.47 *per cent* of the Industrial land use planned in MP 2021 whereas the development of residential land use was 104.04 *per cent* of the residential area planned. The details of development of IT and ITES *vis-à-vis* MP 2021 could not be analysed in Audit as GNIDA did not maintain such detail which were included under Institutional land use.

In its reply (October 2020), GNIDA remained silent on the issue of change in its priority from the dominant objective of industrial development.

Directions of NCRPB at initial stage of Master Plan 2021 were not complied with

2.6.3 The draft MP 2021 of GNIDA was discussed in 54th meeting (September 2006) of the Planning Committee of NCRPB which directed GNIDA to modify the draft MP 2021 after incorporating various suggestions made on the Master Plan. Audit noticed that the directions of NCRPB with reference to draft MP 2021 were not complied with as discussed in succeeding paragraphs:

Green buffer along the River Hindon not provided

2.6.4 Para 17.4.1 (c) of RP 2021 provides green buffers along the expressways, national highways, state highways and railway lines or around/adjacent to any other area, as provided in the regulated zone along major transport corridors and other areas to be maintained and regulated as per the provisions of the respective State Acts/Master/Development Plans.

GNIDA did not comply with the observation of NCRPB for keeping green buffer between the urbanisable area of NOIDA and Greater Noida along the Hindon river as it did not earmark green buffer in the published MP 2021. It also allotted Institutional Farm Houses in the area envisaged by NCRPB as green buffer and allowed the activities which were not permitted in green buffer.

The Planning Committee of NCRPB in its 54th meeting (September 2006) advised GNIDA to keep green buffer of about two kilometer width between the urbanisable areas of NOIDA and Greater Noida area along river Hindon. GNIDA was required to modify MP 2021 accordingly and submit the same to NCRPB. In compliance with this observation, GNIDA informed (February 2007) NCRPB that 'a green buffer of about two kilometer width has been kept between the urbanisable areas of NOIDA and Greater Noida along the Hindon river in the newly planned area'.

Audit noticed that despite having agreed to do so, GNIDA did not comply with the observation of NCRPB for keeping the green buffer between the urbanisable area of NOIDA and Greater Noida along the Hindon river. In April 2011, GNIDA carved three Institutional Farm Houses in the area to be kept as green buffer and allowed the activities which were not permitted in green buffer as defined in RP 2021, which is discussed in detail in ***Paragraph 5.6.4.2*** in Chapter-V (6) on Allotment of Farm Houses Plots.

In its reply, GNIDA stated (October 2020) that there was no provision in RP 2021 for keeping green buffer area. Despite this, it had earmarked the available area as green buffer. GNIDA further stated that in respect of earmarking green buffer, it makes provision at the time of preparing *talpat manchitra*[18]. Therefore, it is not correct to say that the provision of NCRPB had not been complied with by GNIDA.

[18] Sector layout.

The reply is not acceptable as RP 2021 mandates green buffer as a sub zone within controlled/regulated zones whose precise delineation will be undertaken by the respective Master/Development Plans for the controlled/ development/regulated areas. Further, NCRPB specifically suggested (September 2006) for delineating green buffer of two kilometer width along the Hindon river. However, GNIDA did not earmark green buffer in the published MP 2021 and sector layout[19] despite assurance to NCRPB. Besides, it allotted farm houses in the area which were envisaged by NCRPB as green buffer.

Conditions of NCRPB while approving Master Plan 2021 were not complied with

2.6.5 NCRPB approved (24 August 2012) the draft MP 2021 of GNIDA subject to incorporation of following conditions in the Final Master Plan:

Conditions relating to achieving density level, provision for EWS and LIG housing and preservation and protection of Green area imposed by NCRPB while approving MP 2021 were not complied with.

(i) In order to achieve the targeted population and density as per RP 2021 for NCR, density levels may be increased by various measures like increase in Floor Area Ratio (FAR), creating conducive climate for industrial/economic activities, integration of Delhi Mumbai Industrial Corridor (DMIC) project and improved connectivity.

(ii) GoUP/GNIDA may ensure provision of 20 to 25 *per cent* of Economically Weaker Section (EWS)/Lower Income Group (LIG) housing while preparing sector layout plans and development of Greater Noida area.

(iii) GoUP/GNIDA may ensure to prepare the Environment Master Plan of Greater Noida which would be integral part of the notified MP 2021.

(iv) Green area proposed is 3,580 hectare out of total urbanisable area of 22,255 hectare which constitutes about 16 *per cent* of the total area. This area should be preserved/protected and not subject to any land use change at any future date.

(v) Action Plan for implementation and its phasing should be done before notification of the final plan[20] by GoUP/GNIDA.

GNIDA complied with the conditions in respect of preparation of Environment Master Plan (sl. no. iii above) and preparation of Action Plan (sl. no. v above). However, GNIDA did not comply with the conditions in respect of achieving density level, provision for EWS and LIG housing and preservation and protection of Green area (*i.e.,* sl. no. i, ii and iv above) as detailed in succeeding paragraphs:

Township density and population norms of RP 2021 not complied with

2.6.5.1 Depending upon the potential for development of the towns, NCRPB specified population assignment for various towns under RP 2021 which were agreed by the respective State Governments. In case of GNIDA, RP 2021 had density norm of 150 to 200 Persons Per Hectare (PPH) for the assigned population of 10 to 50 lakh. The projected population of GNIDA was assigned as 12 lakh for the year 2021 in RP 2021. Master Plan 2021 of GNIDA was, therefore, required to be prepared on the basis of the assigned population of 12 lakh with density 150 to 200 PPH.

[19] In sector layout map, green belt of 15 meter had been earmarked in agriculture green sector which is along Hindon river.

[20] Master Plan 2021.

Audit noticed that in order to achieve the suggested density norm of 150 to 200 PPH for the assigned population of 12 lakh, GNIDA was required to plan for development of 6,000 to 8,000 hectare in MP 2021. Against this, GNIDA planned for an area of 22,255 hectare in MP 2021 at the density of 54 PPH. Thus, an excess area of 14,255 hectare was planned in MP 2021.

GNIDA acquired 15,259.65 hectare land up to September 2019 out of which 13,808.67 hectare was acquired during November 1991 to September 2013 under urgency clause. Further, GNIDA allotted plots/flats for residential units for catering to 25.45 lakh population as detailed in **Table 2.2**.

Table 2.2: Summary of allotments and population size catered

Sl. No.	Category of allotment	No. of plots/units allotted	Area in hectare	Population size catered[21]
1	Residential plots	29197	500.59	376144
2	Residential Built-up houses/flats	27801	177.79	328381
3	Group Housing schemes	77	272.25	91884
4	Builder Residential Schemes	205	980.57	1637687
5	Sports City-01	13	14.74	24321
6	Sports City-02	4	19.67	41307
7	Recreational Entertainment Park	3	21.73	45633
Total				**2545357**

Source: Allotment data provided by System Division and scheme files provided by GNIDA.

Against an area of 6,000 to 8,000 hectare required to be planned in MP 2021 at density norm of 150 to 200 PPH for the assigned population of 12 lakh, GNIDA not only planned for 22,255 hectare at the density of 54 PPH but also implemented excess development of residential shelters for population size of 25.45 lakh.

It is evident from **Table 2.2** that GNIDA implemented excess development of residential shelters for population size of 25.45 lakh against the population assignment of 12 lakh in RP 2021.

NCRPB issued (January 2016) a notice under Section 29 (2) of the NCRPB Act, 1985 to GNIDA for not complying the density norm as per RP 2021. GNIDA in its reply (March 2020) submitted to NCRPB various measures taken to increase in PPH from 1,650 to 2,100 and FAR from 2.75 to 3.5 in Group Housing schemes. NCRPB accepted (December 2020) the reply of GNIDA and advised the State Government to ensure these strategies for increasing population density in future detailed plan.

In its reply, GNIDA stated (October 2020) that MP 2021 was prepared with the objectives of 'supply precedes demands' and 'infrastructure provisions ahead of the land population'. NCRPB had approved MP 2021 with the condition to increase density level which was complied in March 2020 by increasing FAR and density of Group Housing Schemes.

The reply is not acceptable, as GNIDA not only planned excess area for the assigned population but also acquired excess land under urgency clause and overdeveloped residential plots/units which only served to facilitate the builders for obtaining allotment for Group Housing plots. Besides, on the basis of GNIDA's own estimation (March 2020) which was accepted by NCRPB, the population of GNIDA may be around 29.78 lakh that too by 2031 but even then the population density would be 134 PPH for 22,255 hectare.

During the Exit Conference (January 2021), the State Government assured compliance with the conditions of NCRPB in the new Master Plan.

[21] Worked out by Audit on the basis of density norms specified in scheme brochures for allotment of plots.

Provision for EWS and LIG housing not made

GNIDA ignored norms for development of weaker sections housing.

2.6.5.2 One of the conditions laid down by NCRPB while approving MP 2021 was provision for 20-25 *per cent* of EWS/LIG housing in sector layout plans of GNIDA. Accordingly, GNIDA specified in MP 2021 that provision for LIG and EWS housing stock will be made for 20-25 *per cent* of the total planned dwelling units while preparing detailed sector layout as per the State Government guidelines and National policies.

Audit noticed that GNIDA did not comply the provision of MP 2021 with regard to EWS/LIG housing. This condition was neither included in the brochures nor part of the lease deeds of the Builder plots allotted till 2014-15, for developing 20-25 *per cent* EWS and LIG housing stocks. Thereafter, no allotment was made under Builders/Group Housing category till date (March 2021).

In its reply, GNIDA stated (October 2020) that 15,000 EWS/LIG dwelling units were constructed and allotted under *Kashi Ram Yojna*. It further stated that in future schemes of allotments, it would make provision of 20-25 *per cent* EWS and LIG housing in brochure of Builders/Group Housing schemes.

The fact remains that the construction of 15,000 EWS/LIG dwelling units under *Kashi Ram Yojna* are much less than 1.13 lakh[22] EWS/LIG dwelling units required to be developed in view of 5.66 lakh dwelling units[23] allowed to be constructed under Residential/Group Housings schemes allotted upto 2017-18. Therefore, GNIDA ignored norms for development of weaker section housing in its plan. GNIDA included provision of EWS and LIG housing in its scheme BRS 2021-22 'Builders Plot for development of Pradhan Mantri Avas Yojana unit in Greater Noida' launched in October 2021.

Green area not preserved and protected

GNIDA failed to comply with the condition laid down by NCRPB to preserve green area as it did not compensate for reduction of 107.76 hectare recreational green area due to launch of Sports City and irregular allowance of residential and commercial activities in the Recreational Entertainment Park.

2.6.5.3 One of the conditions of NCRPB while approving (24 August 2012) MP 2021 of GNIDA was to preserve proposed green area which constitutes about 16 *per cent* of the total area. Accordingly, MP 2021 earmarked 3,983 hectare of green areas with the condition that no land use change shall be allowed in green areas. The break-up of green areas is given in **Table 2.3**.

Table 2.3: Break-up of Green Areas as depicted in Master Plan 2021

Sl. No.	Green areas	Area (Hectare)
1	Recreational Green	2016
2	Park and open spaces, green belt, nursery and horticulture	952
3	Reserve Forests	1015
Total		**3983**

Source: MP 2021 of GNIDA.

Audit noticed discrepancy of 403.20 hectare in planning for green area under MP 2021, as the land use break-up of 22,255 hectare area planned for development under MP 2021 earmarked only 3,579.80 hectare for green area.

Audit further noticed that GNIDA proposed (April 2011) for a new land use 'Sports City' (122.90 hectare) in the area earmarked for Recreational Green in

[22] At 20 *per cent* of the dwelling units.
[23] Calculated at the rate of 4.5 persons per dwelling unit in respect of total population of 25.45 lakh being catered as per scheme brochures.

draft MP 2021 with the compensation of 30 *per cent*[24] area for reduction in Recreational Green area. GoUP approved (May 2011) the new land use for Sports City on the basis of recommendations of the Chief Town and Country Planner (CTCP), Uttar Pradesh. This approval was subject to the condition of making provision of full compensation, *i.e.*, 122.90 hectare for the reduction in recreational green area due to the creation of Sports City. However, GNIDA did not comply with the directions of GoUP and compensated only 36.87 hectare for reduction in Recreational Green area as discussed in detail in ***Paragraph 5.4.4.2*** in the Chapter-V(4) on 'Allotment of Sports City and Recreational Entertainment Park'. This resulted in reduction of Recreational Green area by 86.03 hectare in violation of conditions of NCRPB and GoUP to preserve green areas.

Further, in another scheme of Recreational Entertainment Park launched in June 2014 under Recreational Green area, 25 *per cent* of the total area allotted was irregularly allowed for residential and commercial activities in the brochure, as discussed in detail in ***Paragraph 5.4.7.2*** in the Chapter-V(4) on 'Allotment of Sports City and Recreational Entertainment Park'. GNIDA did not provide equivalent compensation for consequent reduction in the Recreational Green area (21.73 hectare).

Thus, GNIDA failed to comply with the condition laid down by NCRPB as well as MP 2021 and reduced green area by 107.76 hectare[25] in the total provisioned Recreational Green of 2,016 hectare in MP 2021.

During the Exit Conference (January 2021), the State Government stated that in case the Board was in deviation of the conditions imposed by GoUP, it should have come again to GoUP to seek its approval. Further, the State Government also assured that the matter would also be referred to CTCP.

Changes in Land use without approval

2.7 The cases of land use changes without obtaining prior approval from the Government and launching various schemes prior to the Government's approval to the land use changes, are brought out below:

Land use conversion without approval of GoUP and NCRPB

GNIDA launched Builders Residential scheme (BRS-01/08-09) by changing land use from Recreational Green use to Residential use, without requisite approval of Board as well as GoUP.

2.7.1 GoUP issued order (September 1997) to NOIDA and GNIDA that as these Authorities were working in the ambit of the NCR, the regulations applicable to NCR are also applicable to the Authorities and therefore, land use may not be changed without prior approval of the Government. If any change in the zoning regulation is required, the same may be done only with the prior approval of NCRPB.

Section 10 (i) of the Greater Noida Industrial Development Area (Preparation/Revision and Finalisation of Master Plan) Regulation, 1998 (Master Plan Regulation, 1998) provides that GNIDA may make such amendments in the MP which do not affect important alterations in the character of the MP and which do not relate to the extent of land uses or standards of population density.

Audit noticed that GNIDA launched (16 January 2009) a Builders Residential Scheme (BRS-01/08-09) in Chi-V sector by changing land use of area

[24] GNIDA had proposed to compensate 30 *per cent* green area on the analogy that 70 *per cent* land of Sport City will be used for developing sports infrastructure.

[25] 86.03 hectare in Sports City and 21.73 hectare in Recreational Entertainment Park.

earmarked for Recreational Green into Residential use. This scheme was launched before approval for change in land use from the Board of GNIDA (21 January 2009) and GoUP (16 June 2009). Audit further noticed that GNIDA launched (24 February 2011) yet another Builders Residential Scheme (BRS-05/10-11) in Chi-V sector. Both these schemes were launched with changed land use before approval of MP 2021 by NCRPB (24 August 2012). The details of allotments under these two schemes are summarised in **Table 2.4.**

Table 2.4: Details of allotments to Builders by changing the land use in *Chi*-V sector

Sl. No.	Name schemes	Name of sector	Date of opening of the scheme	Date of closing of the scheme	GH plots allotted	
					Number of plots	Area (sqm)
1.	BRS-01/08-09	Chi-V	16.01.2009	06.02.2009	6	59935
2.	BRS-05/10-11	Chi-V	24.02.2011	18.03.2011	5	201000
Total					**11**	**260935**

Source: Compilation by Audit from the records provided by GNIDA.

Thus, launching schemes and allotment of plots to the Builders by the CEO without obtaining approval of the Board, GoUP and NCRPB on the land use change was in violation of the order (September 1997) of GoUP. This was also tantamount to extending undue favour to the Builders by effecting change in land use and launching schemes without due approvals.

It may also be mentioned that Hon'ble Allahabad High Court directed[26] (21 October 2011) the State Government *'to conduct a thorough inquiry regarding to the acts of GNIDA – (a) in proceeding to implement MP 2021 without approval of NCRPB, (b) decision taken to change the land use, (c) allotment made to builders and (d) indiscriminate proposals for acquisition of land, and thereafter the State Government take appropriate action in the matter'*. In compliance with the above directions, GoUP examined (November 2011 to September 2012) and directed (November 2012) GNIDA to obtain explanation of the officers of GNIDA (except IAS and PCS cadre) involved in the matter and submit its clear cut recommendations so that appropriate action may be taken against the erring officers. Rationale for excluding senior officers in fixing responsibility was not known to Audit.

In compliance with above directions of GoUP, GNIDA issued (April 2013) show cause notices and charge sheets against 21 officers upto April 2018. However, the responsibility against the erring officers was not fixed so far (November 2019).

During the Exit Conference (January 2021), the State Government agreed with the audit observation and stated that action has been taken (January 2021) against 17 officers. The State Government further informed that action against other erring officers/officials is also being proposed.

Undue favour to Builders by major alteration in MP 2021 from Industrial use to Residential use

2.7.2 GNIDA in 81st Board meeting approved (November 2009) interchange of various land uses to the extent of 2,774.58 hectare. The interchange was mainly due to conversion of a large chunk of land along 130 metre road earmarked for Industrial use to Residential use on the ground that the land

[26] In case of Gajraj and Others *vs.* State of Uttar Pradesh and Others (Writ Petition C No. 37433/2011).

would fetch good rates in the bids and it would improve the cash flow/liquidity. GNIDA sent (December 2009) the revised MP 2021 to GoUP for approval with the request to send the same to NCRPB. The interchange of land use was approved by GoUP on 30 March 2010 and these land uses were approved (24 August 2012) by NCRPB while approving MP 2021.

Audit noticed that GNIDA launched various Builders/Group Housing schemes in the changed land uses and created third party rights by making allotments prior to obtaining approval of GoUP to the revised MP 2021. Details of these schemes are summarised in **Table 2.5.**

Table 2.5: Builders/Group Housing schemes launched in the changed land uses

Sl. No.	Name schemes	Name of sector	Date of opening of the scheme	Date of closing of the scheme	Date of approval of the swapping of land uses		GH plots allotted	
					Board	GoUP	No.	Area (in sqm)
1	RTS-01/2010	Sector-4	22.01.2010	15.02.2010	6.11.2009	30.03.2010	7	679306
2	BRS-01/2010	Sector-4	22.01.2010	16.02.2010	6.11.2009	30.03.2010	2	406725
3	BRS-02/2010	TZ-IV	06.03.2010	23.03.2010	6.11.2009	30.03.2010	5	705961
		Sector-16B			6.11.2009	30.03.2010	6	402989
		Sector-16C			6.11.2009	30.03.2010	4	100000
Total							**24**	**2294981**

Source: Compilation by Audit from the records provided by GNIDA.

In violation of the order of GoUP, GNIDA launched three Builders/ Group Housing schemes by changing land use of area earmarked for Industrial use into Residential use before obtaining approval of GoUP.

Audit also noticed that GNIDA did not conduct comparative study of benefits from the proposed interchange of land use. Further audit findings relating to the allotment of Builders/Group Housing plots by interchange of industrial area with the residential area indicating adverse impact of the decision of GNIDA are brought out in detail in ***Paragraph 5.2.4.2*** in the Chapter-V (2) on 'Allotment of Builders/Group Housing Plots'. Thus, GNIDA exceeded its authority and harmed its own interests as well as of the State Government by launching three schemes for sale of Builder plots prior to approval of the land use change/swapping and allotted 24 plots measuring 229.50 hectare.

GoUP, in compliance with the Hon'ble Allahabad High Court initiated action against the erring officers/officials as discussed earlier in ***Paragraph 2.7.1***.

During the Exit Conference (January 2021), the State Government agreed with the audit observation on land use conversion and stated that action has been taken against 17 officers and informed that action against other erring officials is also being proposed.

Such action including those against senior officers needs to be taken and completed in a time bound manner, so that it serves as a due deterrent.

Launch of Sport City-1 without approval of land use change

2.7.3 A Committee comprising 12 officers[27] of GNIDA recommended (17 February 2011) the proposal of the Planning Division to bring in a scheme for development of Sports City on the areas earmarked for Recreational Green in MP 2021. The Committee proposed 30 *per cent* of this Recreational Green land use to be utilised for residential and commercial uses and 70 *per cent* for sports infrastructure. GNIDA proposed to provide for this Recreational Green land by swapping an equivalent area in other sectors. The proposal was

[27] Chief Executive Officer, Two Deputy Chief Executive Officers, General Manager (Finance), General Manager (Project), General Manager (Property), General Manager (Planning/Architect), Officer on Special Duty (Project), Deputy General Manager (Planning), Manager (Marketing), Tehsildar and Assistant Law Officer.

approved by the CEO on the same date (17 February 2011) and was approved by the Board in the 87th Board meeting dated 25 February 2011.

A brief summary of the allotment of Sport City plots is given in **Table 2.6.**

Table 2.6: Summary of the allotment of Sport City plots

Sl. No.	Name schemes	Name of sector	Date of opening	Date of closing	Date of approval of the Scheme by the Board	Date of approval of change in MP 2021 by GoUP	SC plots allotted	
							No.	Area (sqm)
1	Sports City	SC-01	01.03.2011	23.03.2011	29.03.2011	26.05.2011	1	526512
2		SC-02	10.06.2014	01.07.2014	12.08.2014		1	702544

Source: Compilation by Audit from the allotment files provided by GNIDA.

In violation of the order of GoUP, GNIDA launched Sports City 01 for a new land use in the area earmarked for Recreational Green before obtaining approval of GoUP. Further, GNIDA launched the schemes for Sports Cities, *viz.*, SC-01 and SC-02, before the approvals of its Board.

As Sports City involved the change in land use of Recreational Green, it was required to be approved by GoUP in terms of the orders of GoUP dated 23 September 1997. However, GNIDA sought the approval of GoUP in April 2011, *i.e.*, subsequent to launch of Sports City in MP 2021. Thus, Sports City-01 was launched and allotment was made before approval of GoUP (26 May 2011) for change in land use.

Audit further noticed that the schemes for Sports City (Sports City-01 and Sports City-02) were launched before the approval of the Board of GNIDA, as are brought out in detail in ***Paragraph 5.4.4.1*** in the Chapter-V (4) on 'Allotment of Sports City and Recreational Entertainment Park'.

In its reply, GNIDA stated (October 2020) that 30 *per cent* area for Residential and Commercial use do not fall in green area. Residential, Commercial and green area were planned in the scheme of Sports City to make it financially viable. Thus, no change has been made in the residential and commercial area. Further, it was stated that in case the whole area of the Sports and Recreational Green use is kept green it would increase the development cost of land and would consequently deprive the city of green lands such as golf course.

The reply of GNIDA does not address the issue of launch of Sports City schemes without obtaining prior approval of the Board and GoUP.

2.8 Conclusion

Master Plan 2021 (MP 2021) for the development area was to be prepared by GNIDA as per Regional Plan 2021 (RP 2021). However, MP 2021 was not in conformity with RP 2021 as it planned development of much larger area in violation of the density norms of RP 2021. Further, during implementation of MP 2021, GNIDA executed development and allotted residential plots/group housing plots far in excess of the population assigned as per RP 2021 and that too after acquiring land under urgency clause. GNIDA also did not comply with the conditions/suggestions of NCRPB while preparing and implementing MP 2021. It failed to make required provision for Economically Weaker Section and Low Income Group housing. Further, at the planning stage itself, GNIDA failed to focus on the industrialisation, which was mandated as its main objective.

Despite the orders (September 1997) of GOUP and judicial pronouncements (December 1998) of Hon'ble Allahabad High Court that land uses cannot be changed except after scrutiny and permission of

GoUP/NCRPB, GNIDA changed the land uses without obtaining requisite prior approval for allotment of plots to the private builders.

2.9 Recommendations

Recommendation Number	Recommendation
3.	GNIDA should ensure preparation of Master Plan in alignment and conformity with the corresponding Regional Plan and Sub-Regional Plan, including for population density norms of the township, maintaining the prescribed stock of Economically Weaker Section and Low Income Group housing and green buffers. The State Government has accepted the recommendation.
4.	In the light of the large scale development of residential area, Government may like to review, whether the dominant objective of GNIDA has been served, if not, whether action is required. The State Government has accepted the recommendation.
5.	GNIDA and GoUP may like to expedite the action against the erring officers/officials including senior officers responsible for launch of scheme without prior approval of GoUP for change in land use.

CHAPTER–III
Acquisition of Land

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Acquisition of Land

Process of Land Acquisition

3.1 GNIDA acquires land through three processes, *i.e.,* Acquisition, Resumption and Direct Purchase.

Acquisition

3.1.1 Land is acquired and compensation paid under the provisions of Land Acquisition Act, 1894 (LAA, 1894) and the Uttar Pradesh Land Acquisition (Determination of Compensation and Declaration of Award) Rules, 1997 *(Karar Niyamawali)*.

The Government of India enacted the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (LAA, 2013), which came into force from 1 January 2014, to replace the LAA, 1894.

Out of 15,259.65 hectare of land acquired by GNIDA since inception (January 1991) to September 2019, ninety *per cent* of the land has been acquired under the LAA, 1894, eight *per cent* land has been acquired through direct purchase and the remaining two *per cent* through resumption. The procedure for acquisition under the LAA, 1894, which has been the principal mode of land acquisition by GNIDA, is depicted in the **Chart 3.1** below:

Chart 3.1: Process of land acquisition under Land Acquisition Act, 1894

Section 4

- Publication of **notification** in the Official Gazette by the Appropriate Government for land acquisition for public purposes.

Section 5A

- **Hearing** of objections of the landowners by the Collector.

Section 6

- **Declaration by the appropriate Government** in the Official Gazette to the effect that particular land is required for public purpose, after considering the report made under Section 5A.

Section 7

- After declaration, Collector to take **order from the appropriate Government** for acquisition of the land .

Section 11

- **Sub-section (1): Enquiry and award** by Collector for true area of the land and compensation which in his opinion should be allowed **subject to approval of the appropriate Government** .
- **Sub-section (2):** In cases where persons interested in the land have agreed in writing on the matters to be included in the award, Collector may, without making further enquiry, make an **award according to the terms of such agreement**.

Section 16

- Collector has to take **possession of the land free from all encumbrances.**

Section 17

- **In cases of urgency**, appropriate Government may direct that provisions of Section 5A shall not apply and a declaration may be made under Section 6 at any time after the date of the publication of the notification under Section 4 (1).

The Land Acquisition Division of GNIDA, based on the requirements for land by Planning Division, submits an initial proposal to the Additional District Magistrate (Land Acquisition) {ADM (LA)} for notification under Section 4 of the LAA, 1894 after approval of the CEO, GNIDA. Subsequent to the examination of proposal by ADM (LA), GNIDA deposits 10 *per cent* advance at prevailing land rate as per the demand from ADM (LA). GoUP thereafter issues notification under Section 4 of the LAA, 1894 which is required to be published by GNIDA in two local newspapers. Collector conducts hearing of objections of the landowners as prescribed under Section 5A of LAA, 1894. However, in case of notification under urgency clause of Section 17 of LAA, 1894, the provisions of Section 5A shall not apply. GNIDA, on further demand of 70 *per cent* of the estimated cost along with solatium[1] and 12 *per cent* per annum[2] additional compensation by ADM (LA), deposits the requisite amount. GoUP, then issues declaration under Section 6 of the LAA, 1894 which is also published in two local newspapers. Collector causes public notice, to be given at convenient places on or near the land to be taken, to the interested persons under Section 9 of the LAA, 1894 for taking the possession of the land, after taking orders from the GoUP under Section 7 of the aforesaid Act. Collector then demands the remaining amount towards acquisition of land which is deposited by GNIDA.

Collector makes award under Section 11 (1) of the LAA, 1894 for true area of land and the compensation which in his opinion should be allowed for the land subject to approval of the GoUP. Section 11 (2) of the LAA, 1894 provides that in case of persons interested in the land have agreed in writing on the matters to be included in the award, Collector may, without making further enquiry, make an award according to the terms of such agreement. General Manager (Land Acquisition) of GNIDA is responsible to co-ordinate all activities relating to the acquisition of land.

Resumption of land

3.1.2 In accordance with Uttar Pradesh Zamindari Abolition and Land Reforms Act, 1950, the land of *Gram Sabha* is Government's land left at the disposal of the *Sabha* for various purposes. The State Government may at any time, by general or special order, amend or cancel any declaration, and resume such land. GNIDA sends proposals to the District Collector based on which the Divisional Commissioner issues notification for resumption of land in favour of GNIDA on the payment of amount mentioned in the notification.

Direct Purchase

3.1.3 Land is acquired by purchasing the land directly from the landowners based on the rate of compensation approved by the Board of GNIDA and payment is made directly to the landowners. Sale deeds are executed between landowners and GNIDA.

Finalisation of Land Acquisition Rates under different categories

3.1.4 Under Section 11(1) of LAA, 1894, the basic rate of land acquisition is decided by the Collector. The rate of award is determined by the Collector after considering executed sale deeds, as found appropriate, during the last

[1] An amount at 30 *per cent* of the compensation.
[2] From the date of notification under Section 4 to the date of award or date of taking possession, whichever is earlier.

three years prior to the date of final publication of notification under Section 4 of LAA, 1894. Further, an amount (Solatium) at the rate of 30 *per cent* on the above rate along with interest at the rate of 12 *per cent* per annum on the basic rate for the period from the date of publication of notification under Section 4 to the date of award or the date of taking possession of the land, whichever is earlier is also payable to the landowner.

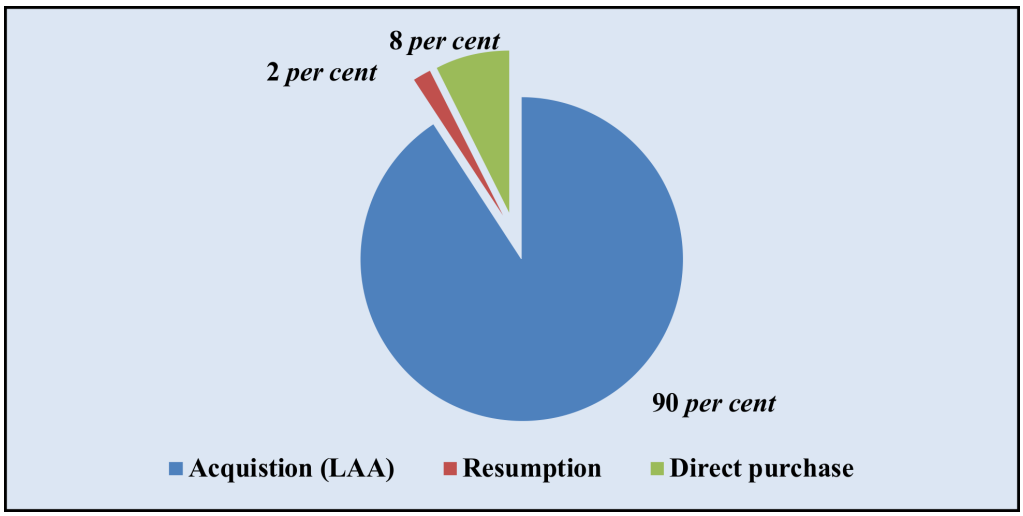
The award under Section 11 (2) of the LAA, 1894 is made by the Collector at the rates agreed to by GNIDA and the landowners. For this, the land rate payable to the landowner is decided annually by the Board of GNIDA under *Karar Niyamavali*, 1997 which is required to be approved by the Commissioner, Meerut Division. These rates were also made applicable[3] for acquisition through direct purchase. These rates are decided every year by the Board of GNIDA generally by increasing the prevailing rate on the basis of increase in the Cost Inflation index (CII). Rate of acquisition in case of *Pustaini*[4] farmer (farmer with ancestral land) is 15 *per cent* higher (on account of Rehabilitation bonus) than the rates decided for *Gair-pustaini* (non-ancestral) farmer.

Status of land acquisition in GNIDA

3.2 The GoUP had notified 126 villages in the first phase during September 1989 to February 1994 for inclusion in the area of Greater Noida under jurisdiction of GNIDA. GNIDA approved (March 2001) Master Plan (MP) 2021 for development of 22,255 hectare in 124 villages.

Against this, GNIDA acquired 15,259.65 hectare of land since inception (January 1991) to September 2019. **Chart 3.2** indicates the land acquired through different process, as given below:

Chart 3.2: Land acquired by GNIDA upto September 2019



Source: Information furnished by GNIDA.

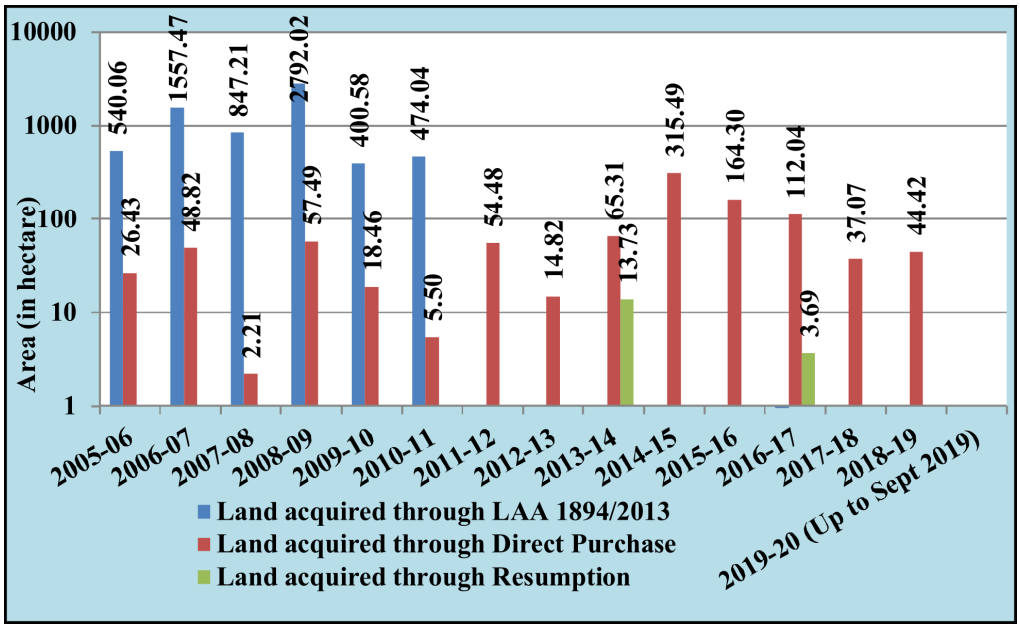
It is evident from the chart above that GNIDA acquired 90 *per cent* (13,808.67 hectare) of the land by acquisition under LAA, 1894 while eight *per cent* was acquired through direct purchase (1,178.21 hectare) and two *per cent* through resumption (272.77 hectare).

[3] 35th Board meeting held on 7 April 2000.

[4] Land holder whose name is recorded in the revenue records as landowner prior to the establishment of GNIDA are ancestral and others are non-ancestral.

Out of total acquisition of 7,596.03 hectare during the period April 2005 to September 2019, GNIDA acquired most of the land measuring 6,611.38 hectare (87 *per cent*) during the period 2005-06 to 2010-11 through LAA, 1894. GNIDA resorted to direct purchase from the year 2011-12 onwards. The year-wise status of land acquisition during the period April 2005 to September 2019 is shown in **Chart 3.3**.

Chart 3.3: Year-wise status of land acquisition in hectare



Source: Information furnished by GNIDA.

Audit Coverage

3.3 Out of total acquisitions of 7,551.61 hectare in 2,683 cases made by GNIDA during the years 2005-06 to 2017-18, Audit analysed cases of acquisition of 6,257.12 hectare of land in detailed study of sample, which included 38 cases[5] (6,143.22 hectare, 81 *per cent* of total acquisition) of acquisition under the LAA, 1894, all four cases (17.42 hectare) of resumption and 260 cases (96.48 hectare) of direct purchases. The issues/discrepancies observed during audit are detailed in succeeding paragraphs.

Audit findings

The audit findings, as a result of examination of sampled cases of acquisition of land, are discussed in succeeding paragraphs. These audit findings have been organised as under:

- Acquisition of land beyond what was planned ***(Paragraphs 3.4 to 3.4.2)***;
- Irregularities in acquisition and payment of compensation under LAA, 1894 ***(Paragraphs 3.5 to 3.5.4)***;
- Undue enrichment of landowners by purchasing land at higher rate after notification of LAA, 2013 ***(Paragraph 3.6)***;
- Failure in exercise of due diligence ***(Paragraphs 3.7 to 3.7.4)***; *and*
- Ineffective follow-up of acquisitions ***(Paragraphs 3.8 to 3.8.4)***.

[5] Excluding one case (*Nagla Kerawali*) out of the sample not furnished to Audit.

Acquisition of land beyond what was planned

3.4 Land requirement of acquisition and development by GNIDA has been detailed in the MP 2021. Further, GNIDA did not maintain Management Information System (MIS) showing periodical status of the planned area, land acquired, land developed, land utilised in non-saleable/saleable area and saleable area of land allotted/lying for allotment. Audit noticed various irregularities in acquisition of land done in violation of the Master Plan as discussed below.

Acquisition of land in the villages not covered in the Master Plan-2021

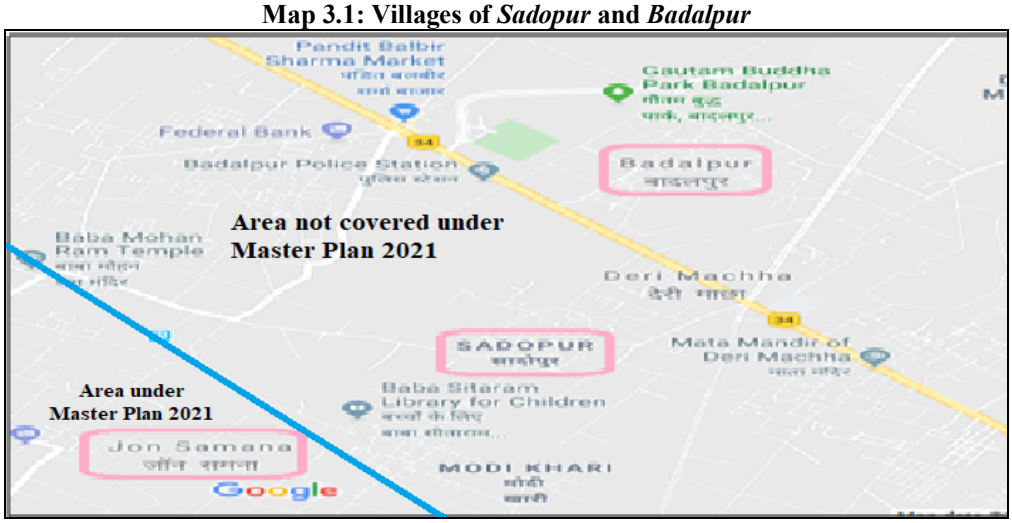
3.4.1 Master Plan (MP) is a development plan which *inter alia* provides details regarding various land uses indicating optimum utilisation of land resources and zoning regulations of each land use indicating permissible/ prohibited uses. GNIDA has to prepare MP in conformity with Regional Plan (RP) and get it approved by GoUP and National Capital Region Planning Board (NCRPB). MPs are prepared with time horizons of 10/20 years.

Although the villages *Sadopur* and *Badalpur* were not included in the planned area in MP 2021, GNIDA invoked urgency clause of the Land Acquisition Act, 1894 and acquired 353.028 hectare in these villages during 2008-09 to 2010-11 at a cost of ₹ 290.60 crore.

LAA, 1894 provides for land acquisition whenever it appears to the appropriate Government that the land in any locality is needed or is likely to be needed for any public purpose. Thus, existence of an MP for development of the notified area is an essential pre-condition for initiating process of land acquisition for establishing public purpose for land acquisition and development.

Audit noticed that MP 2021 of GNIDA was approved by the Board of GNIDA in March 2001. However, area of 22,255 hectares of land comprising 124 villages[6] planned for development in the MP 2021 did not include the area of 377.848 hectare land in two villages *Sadopur* and *Badalpur* and these were notified by the GoUP in June 2006 for acquisition in Phase-II of MP 2031. Accordingly, these villages were not included in the Map of GNIDA indicating the existing and proposed land use for 2011 and 2021. Location of these villages are indicated in **Map 3.1**.

Map 3.1: Villages of *Sadopur* and *Badalpur*



Source: Google Map.

Although the villages *Sadopur* and *Badalpur* were not in MP 2021, but, in the acquisition proposal to DM for above land acquisition under Section 4(1)/17, these villages were stated (June 2007) by the ACEO[7] to be developed under

[6] Total 337 Villages have been notified by GoUP upto November 2010.
[7] In the *prapatra sankhya*-1of the proposal presented to Collector for land acquisition.

the Master Plan. Subsequently, acquisition of land in these two villages which were not covered in MP 2021 were done by GNIDA.

These two villages have been included for development proposed in the MP 2031 which has not been approved by NCRPB and GoUP so far (March 2021).

It may also be mentioned that NCRPB had directed (September 2006) GNIDA to notify the area between railway line and Grand Trunk (GT) road and keep it as an agricultural green belt on the ground that it was outside the notified area and prone to unauthorised construction. The villages *Sadopur* and part of *Badalpur* also fell within the above specified area. GNIDA replied (February 2007) to NCRPB that the area between railway line and GT road was already notified (June 2006) by GoUP in Greater Noida Phase-II (MP 2031) and shall be kept as agricultural green belt while preparing the Master Plan of the area. This was agreed to by the NCRPB. In Para 7.2 of MP 2031 of GNIDA, green buffer/green belt/green wedges is defined in accordance with the provisions of Para 17.4.1 of the Regional Plan 2021 of NCRPB. GNIDA acquired 353.028 hectare land in the above two villages during 2008-09 to 2010-11 against the proposed area 377.848 hectare for development of green buffer, invoking the urgency clause of LAA, 1894. The details of acquisition of these two villages are given in **Table 3.1**:

Table 3.1: Details of acquisition

Sl. No	Name of village	Area proposed for acquisition (in hectare)	Area acquired (in hectare)	Date of possession of land	Status of development as green buffer
1	Sadopur	144.003	126.740	16 February 2009 to 30 September 2010	To be developed
2	Badalpur	233.845	226.288	18 July 2008	-do-
Total		**377.848**	**353.028**		

Source: Information furnished by GNIDA.

As brought out in the above table, 353.028 hectare land of the village *Sadopur* and *Badalpur* has not been developed as green buffer as of March 2021, as discussed in **Paragraph 3.4.2** below, even after lapse of ten to 12 years from the date of possession. This indicated that there was no immediate requirement of above land and its acquisition under urgency clause was misuse of the urgency clause.

Thus, GNIDA acquired land of the above two villages which was beyond the scope of the MP 2021 (and included only in the unapproved MP 2031) besides blocking of huge funds.

During the Exit Conference (January 2021), the State Government and GNIDA accepted the audit observation and assured necessary action in the matter.

Irregular expenditure on land acquisition and developmental works

3.4.2 Para 17.4.1 of the Regional Plan 2021 of NCRPB states that in green buffer area, no activities other than those permitted in the Zoning Regulation of the Regional Plan 2021 are to be permitted. The permitted activities were approach/service roads, agriculture and horticulture, social forestry/plantation including afforestation, fuel stations with amenities like toilets, STD booths, small repair shop, small tea/soft drink and snack bar (with no cooking facility), toll plaza, bus queue shelters, police booth, first aid centres and telephone booth.

The permitted activities in green buffer does not include recreational uses, parks and regional parks as included specifically in case of the activities permitted under other land use zone/sub-zones, *viz.,* urbanisable areas of the Controlled/Development/Regulated zone and the Agriculture (Rural) Zone outside Controlled/Development/Regulated areas.

An inspection of village *Badalpur* was undertaken (24 May 2007) by the then Secretary to the Chief Minister, District Magistrate–Gautam Buddha Nagar (DM), Additional Chief Executive Officer–GNIDA (ACEO) and other officers and it was decided that GNIDA will send the proposal to acquire land of villages *Badalpur* and *Sadopur* to the Additional District Magistrate (Land Acquisition) (ADM (LA)).

Accordingly, GNIDA sent (1 June 2007) proposal for land acquisition for 377.848 hectare area under Sections 4/17 of LAA, 1894 to the ADM (LA) and administrative approval of the Chief Executive Officer (CEO), GNIDA was taken (4 June 2007) stating that the land was needed for green buffer. The details of possession and expenditure incurred are given in **Table 3.2** below:

Table 3.2: Details of possession and expenditure incurred

Sl. No.	Name of villages	Area acquired (in hectare)	Date of possession of land	Acquisition cost (₹ in crore)	Status of development works (as on September 2019)
1	Sadopur	126.740	16 February 2009 to 30 September 2010	101.76	Undeveloped as green buffer. GNIDA incurred an expenditure of ₹ 0.19 crore on *Barat Ghar* which was not permitted in green buffer.
2	Badalpur	226.288	18 July 2008	188.84	Undeveloped as green buffer. GNIDA incurred additional expenditure of ₹ 146.39 crore on development works such as renovation of *Barat Ghar*, beautification of helipad and Parks not permitted in green buffer.
Total		**353.028**		**290.60**	

Source: Information furnished by GNIDA.

The observations on the expenditure incurred on acquisition and development are discussed below:

Expenditure on Land acquisition

- For the acquisition of 353.028 hectare of land in *Sadopur* and *Badalpur*, GNIDA incurred an expenditure of ₹ 290.60 crore.

Loan from Commercial Bank taken for land acquisition in *Badalpur.*

- GNIDA was required to remit 10 *per cent* of the compensation and 10 *per cent* as acquisition charges to the ADM (LA) amounting to ₹ 30.05 crore for the acquisition of the above land but the General Manager (Finance) stated (7 June 2007) that there was only ₹ 17.64 crore available with the GNIDA. Hence, a proposal was made to take short term loan of ₹ 16 crore[8] from the Oriental Bank of Commerce against Fixed Deposit to pay for 20 *per cent* acquisition cost for the village *Badalpur*.

Audit noted that there was no urgency for such acquisition as this acquisition and provision for it was not made in the Budget 2007-08 of the GNIDA approved by the Board of GNIDA in its 64th meeting held on 25 June 2007. The list of villages where land was to be acquired did not include the villages

[8] The details of loan were not furnished to Audit.

Sadopur and *Badalpur*. Nonetheless, the land was acquired under urgency clause of LAA, 1894.

Expenditure on development works

GNIDA did not develop the land of villages *Sadopur* and *Badalpur* for the envisaged purpose of green buffer even after lapse of 10 to 12 years from their acquisition. Instead, it incurred an expenditure of ₹ 146.58 crore on the activities such as renovation of *Barat Ghar*, beautification of helipad, Dr. Bhim Rao Ambedkar Park and Gautam Buddha Park which were not permitted in green buffer as per the RP 2021 of NCRPB.

GNIDA incurred an expenditure of ₹ 183.38 crore on the development works in *Sadopur* (₹ 19.42 crore) and *Badalpur* (₹ 163.96 crore) villages upto November 2019. Out of this expenditure, it incurred expenditure of ₹ 146.58 crore (79.93 *per cent*) on the activities such as renovation of *Barat Ghar* (₹ 0.19 crore), beautification of helipad (₹ 18.91 crore), Dr. *Bhim Rao Ambedkar* Park (₹ 86.16 crore) and *Gautam Buddha* Park (₹ 41.32 crore) which were not permitted in green buffer in the Regional Plan 2021 of NCRPB. Remaining expenditure of ₹ 36.80 crore (20.07 *per cent*) was incurred on construction of road, pathway, drains and internal development of *Abadi* plots[9].

It was further noticed that GNIDA did not incur any expenditure on agriculture, horticulture and social forestry/plantation including afforestation which were actually permitted in the Regional Plan 2021 of NCRPB and were warranted to develop the area as green buffer.

Other issues

- Although compensation of ₹ 290.60 crore was paid to 1,532 landowners for acquisition of *Badalpur* and *Sadopur* villages, they were displaced and rendered landless while purpose of acquisition for maintaining it as green buffer was not fulfilled by GNIDA (March 2021).

- The original files of the land acquisition of these villages have been misplaced by the officials of the GNIDA. Photocopied files were furnished to Audit.

Thus, the expenditure of ₹ 437.18 crore on land acquisition (₹ 290.60 crore) and development works (₹ 146.58 crore) in the villages *Sadopur* and *Badalpur* under 'urgency' clause were uncalled for as these villages were not in the MP 2021 and the expenditure was incurred on 'development works' which did not conform to the activities allowed in the green buffer area.

During the Exit Conference (January 2021), GoUP accepted the audit observation and stated that necessary action will be taken in the matter.

Irregularities in acquisition and payment of compensation under LAA, 1894

3.5 The discrepancies observed in respect of land acquisition made under the Land Acquisition Act, 1894 are discussed in subsequent paragraphs.

Misuse of Urgency Clause for bulk of acquisitions made

3.5.1 Section 17 of the erstwhile Land Acquisition Act, 1894 provided the following powers for acquisition:

[9] Plots for allotment to the families affected by the land acquisition which were dependent on the traditional farming and were residing in the respective villages prior to the establishment of GNIDA.

- Section 17(1) of the Act provides that in cases of urgency, whenever the appropriate Government so directs, the Collector, though no such award has been made, may, on the expiration of fifteen days from the publication of the notice mentioned in Section 9, sub-Section (1), take possession of any waste or arable land needed for public purposes. Such land shall thereupon vest absolutely in the Government, free from all encumbrances.

- Section 17(2) of the Act provides that whenever, owing to any sudden change in the channel of any navigable river or other unforeseen emergency, it becomes necessary for any Railway administration to acquire the immediate possession of any land for the maintenance of their traffic or for the purpose of making thereon a river-side or *Ghat* station, or of providing convenient connection with or access to any such station or the appropriate Government considers it necessary to acquire the immediate possession of any land for the purpose of maintaining any structure or any system pertaining to irrigation, water supply, drainage, road communication or electricity, the Collector may, immediately after the publication of the notice mentioned in sub-Section (1) and with the previous sanction of the appropriate Government enter upon and take possession of such land, which shall thereupon vest absolutely in the Government free from all encumbrances.

- Section 17(4) of the Act provides that in the case of any land to which, in the opinion of the appropriate Government, the provisions of sub-Section (1) or sub-Section (2) are applicable, the appropriate Government may direct that the provisions of Section 5A shall not apply, and, if it does so direct, a declaration may be made under Section 6 in respect of the land at any time after the publication of the notification under Section 4, sub-Section (1).

Thus, Section 17 empowered the Collector, with the approval of Government, to make an award to acquire the land for public purpose or for railway operations and take possession in cases of urgent requirement of the land. Further, the sub-Section 4 enabled the Collector to dispense with public hearing required under Section 5A.

Audit observed the following:

(a) Acquisition invariably under Urgency clause on a Standard justification

GNIDA acquired land by invoking urgency clause (Section 17(4) of LAA, 1894) in all the 38 cases of land acquisition test-checked in audit, stating a standard justification for need of land.

Audit noticed that during the period under scrutiny, GNIDA had, in all 38 cases (test-checked in audit) of land acquisition during the period 2005-06 to 2010-11 involving 25 villages and 6,143.22 hectare of land, forwarded its proposals to the ADM (LA) for acquisition of land by invoking urgency clause under Section 17(4) of LAA, 1894 with a standard and routine justification. This justification for using powers under Section 17 is translated and reproduced as under:

"GNIDA, constituted for planned industrial development of this area under the provisions of the U. P. Industrial Area Development Act, 1976, needs land for planning, development and allotment for specified purpose by carrying out overall development of this area by providing roads, sewerage, electricity, etc., in accordance with the plan approved by the Government. The work is held up due to non-acquisition. Applicants want allotments of that land which is not being done due to non-acquisition of land. The applicants are reputed industrial institutions of the country and/or of foreign country which want to invest in the

area of the Uttar Pradesh. It is very essential to provide them the land immediately according to their plan. If this land is not made available to these units according to their requirements, these will establish their units in other States due to which policy of the Government for maximum investments and opportunities of the employments will be adversely affected. Therefore, effort is being made so that any unit may not go from this area of the State to another State; only then the proper industrial development of this area will be possible.

Therefore, it is extremely important to acquire this land through GNIDA for planned development. (Details of proposed acquisition). Considering the above, notification for acquisition of selected land under Section 4 read with Section 17 of the LAA is recommended".

From perusal of above standard justification for involving urgency clause, it is clear that the grounds given by GNIDA did not fall under the ambit of conditions laid down in Section 17 of the LAA, 1894, which was primarily meant to be invoked for events like change in channel of rivers or other emergencies, for maintenance of railway traffic or for maintaining any structure or system pertaining to irrigation, water supply, drainage, road communication or electricity. Thus, it is evident that the grounds for invocation of urgency clause were neither public purpose nor in accordance with the purposes specified by the Act and were misused.

Moreover, by invocation of the urgency clause, the right to public hearing as provided in Section 5A of LAA, 1894 was waived off and the landowners were forced to sell their land either by way of compulsory acquisition under Section 11 (1) or through the agreement route (*karar*) under Section 11 (2) at the rates offered by GNIDA which were higher over the rate under Section 11 (1) ranging from 15.81 *per cent* to 573.53 *per cent* (***Appendix-3.1***). Agreements with landowners at individual level cannot be equated with public hearing process wherein all affected parties are given a fair chance to raise their objection. The only option left with landowners was to dissent the acquisition through litigation.

Further, various court decisions had set aside the use of urgency clause as follows:

- The Hon'ble Supreme Court of India while examining[10] the issue of above standard justification in the case[11] of *Radhey Shyam* (Dead) through Legal Representatives (LRs) and others *vs.* State of Uttar Pradesh and others observed[12] in its judgement (15 April 2011), "*the above factors do not furnish legally acceptable justification for the exercise of power by the State Government under Section 17(1) because the acquisition is primarily meant to cater private interest in the name of industrial development of the district. The respondents have justified the invoking of urgency provisions by making assertions, which are usually made in such cases by the executive authorities, i.e., the inflow of funds in the State in the form of investment by private entrepreneurs and availability of larger employment opportunities to the people of the area. However, we do not find any plausible reason to accept*

[10] Paragraph 54.
[11] Civil Appeal No. 3261 of 2011 relating to acquisition of land by GNIDA in *Makora* village by notification under Section 4 in March 2008 along with invoking urgency clause.
[12] Paragraph 55.

this tailor-made justification for approving the impugned action which has resulted in depriving the appellants' of their constitutional right to property".

The Hon'ble Allahabad High Court in its judgement (19 July 2011) in case[13] of Har Karan Singh *vs.* State of Uttar Pradesh and Others held[14], "*the purpose of acquisition of the land was not for the public purpose for which the land was acquired, namely, for planned industrial development, and that the GNIDA was all along planning and had started the process of allotment of land to the private builders immediately after taking possession, the notifications acquiring the land through colourable exercise of power, are liable to be quashed*". The Hon'ble Allahabad High Court set aside[15] the GoUP notification under Section 4(1) applying Section 17 (1) and notification under Section 6 read with Section 17(4) of LAA, 1894 and all consequential actions taken by the GoUP.

- Further, the Hon'ble Allahabad High Court in its judgement (21 October 2011) in case[16] of Gajraj and others *vs.* State of Uttar Pradesh and others while discussing the issue[17] on whether invocation of Sections 17 (1) and 17 (4) of the LAA, 1894 and dispensation of inquiry under Section 5A was in accordance with law in the cases under consideration, concluded, "*the notifications issued under Section 4 read with Section 17 (1) and Section 17 (4) were identical with all acquisitions and the materials on record before the State Government including the certificates by the Collector in Prapatra 10 as well as the note of justification submitted by the Authorities were in identical term, hence the invocation of Section 17 (4) has to be held to be vitiated in all the above cases. The dispensation of inquiry being invalid, all the petitioners were entitled for an opportunity to file objection under Section 5A of the Act (LAA, 1894)*".

- The Hon'ble Allahabad High Court also observed in the above case while discussing on the issue[18] on colourable exercise of power concluded, "*Authority (GNIDA) has acted in colourable exercise of power in its statutory function of acquiring the land as per Section 6 (2) of the Uttar Pradesh Industrial Area Development (UPIAD) Act, 1976. Authority (GNIDA) on the pretext of carrying planned industrial development as it was statutorily obliged to carry, pursued different object and purpose, i.e., by transferring the land to private persons dehors to the industrial development*".

It is notable that GoUP directed (January 2012[19]) GNIDA that the urgency clause shall not be invoked in the proposals of land acquisition in view of disallowance of acquisition process under urgency clause in various cases by Hon'ble Supreme Court and High Court.

(b) Process and timeline involved

Audit noticed that industrial development is a time taking process for which GNIDA allows 24 to 48 months to make them functional, which can be extended on payment of charges. Thus, given the processes and timelines set out invoking of urgency clause dispensing with hearing from the farmers was not justified.

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13 Writ Petition No. 17068 of 2009 relating to *Patwari* village of GNIDA.
14 Paragraph 35.
15 Paragraph 36 of the judgement.
16 Writ Petition No. 37443 of 2011 relating to GNIDA.
17 Issue No. 5th out of 17 issues considered by the Hon'ble Allahabad High Court.
18 Issue No. 7th out of 17 issues considered by the Hon'ble Allahabad High Court.
19 Vide letter No. 1178/77-3-11-6 GA/10 dated 13 January 2012.

Invoking urgency clause was not justified in view of the fact that establishment of industrial units is a time taking process for which GNIDA allows 24 to 48 months, further extendable on payment of charges.

It is notable that the Hon'ble Supreme Court of India in its judgment (15 April 2011) in case[20] of *Radhey Shyam* (Dead) through Legal Representatives (LRs) and others *vs.* State of Uttar Pradesh and others laid down the principle[21] that "*extraordinary power conferred upon the State under Section 17(1) read with Section 17(4) of the LAA, 1894, to acquire private property without complying with the mandate of Section 5-A can be invoked only when the purpose of acquisition cannot brook the delay of even few weeks or months. Therefore, before excluding the application of Section 5-A, the concerned authority must be fully satisfied that time of few weeks or months likely to be taken in conducting inquiry under Section 5-A will, in all probability, frustrate the public purpose for which land is proposed to be acquired*".

It further observed[22] in the above case that "*Even if planned industrial development of the district is treated as public purpose within the meaning of Section 4, there was no urgency which could justify the exercise of power by the State Government under Section 17(1) and 17(4). The objective of industrial development of an area cannot be achieved by pressing some buttons on computer screen. It needs lot of deliberations and planning keeping in view various scientific and technical parameters and environmental concerns. The private entrepreneurs, who are desirous of making investment in the State, take their own time in setting up the industrial units. Usually, the State Government and its agencies/instrumentalities would give them two to three years' to put up their factories, establishments, etc. Therefore, time required for ensuring compliance of the provisions contained in Section 5-A cannot, by any stretch of imagination, be portrayed as delay which will frustrate the purpose of acquisition*".

Audit further noticed that the officers involved in the land acquisition process, *viz.,* District Collector, Commissioner, Director (Land Acquisition) of Board of Revenue and Principal Secretary of IIDD failed to question the justification for invoking the 'urgency clause' *en masse* and dispensing of hearing of the landowners under Section 5A of LAA, 1894.

(c) Delays in acquisition despite invoking urgency clause

On one hand GNIDA claimed urgency in acquisition of land but on the other, incurred inordinate administrative delays in processing the acquisition of land.

Thirty-eight cases of land acquisition in 25 villages involving 6,143.22 hectare of land were test-checked in audit. These 38 cases were covered by 34 initial proposals/notifications under Section 4 and Section 6 of LAA, 1894. These 34 cases later on increased to 38 at the stage of issue of notification for possession under Section 9 due to issuance of four[23] separate notifications. Analysis of these 34 cases with initial proposals/notifications under Section 4 and Section 6 revealed that on one hand GNIDA claimed urgency in acquisition of land but on the other, incurred inordinate administrative delays in processing the acquisition of land. Range of time taken in processing cases of land acquisition is shown in **Table 3.3** below:

[20] Civil Appeal No. 3261 of 2011.
[21] Paragraph 53.
[22] Paragraph 55.
[23] Two separate notifications under Section 9 for *Sadopur*, one for *Ghanghola* and one for *Junpat*.

Table 3.3: Range of time taken in processing land acquisition

Sl. No.	Stages in acquisition	No. of cases	Time taken (in days)	
			Minimum	Maximum
1	From the date of initiation of the proposal to the date of administrative approval of the CEO	27[24]	3	960
2	From the date of administrative approval of the CEO to the date of sending proposal to the ADM (LA) for notification under Section 4/17	29[25]	In five[26] out of 29 cases, the proposals were sent to ADM (LA), 3 to 162 days before its administrative approval by CEO.	165
3	From the date of sending proposal to the ADM (LA) to the actual date of notification under Section 4/17	33[27]	19	2214
4	From the date of notification under Section 4/17 to the date of Notification under Section 6/17	34	27	384
5	From the date of notification under Section 6/17 to the date of possession	34	21	709
6	Days taken in possession from the date of first proposal to the ADM	33	413	2431

Source: Information furnished by GNIDA.

The following observations can be made from the above table.

At the level of GNIDA:

1. Three days to 960 days were taken in according administrative approval by the CEO on 27 proposals initiated by the Planning Division. The process for according administrative approval on a proposal received by the Land Acquisition Division from the Planning Division involves conducting of survey for working out the area to be acquired after excluding the *Abadi* (inhabited) areas, temple, crematorium, *etc.*, and the area to be acquired through resumption.

Audit noticed that GNIDA has not prescribed any time frame for conducting such survey. It was observed that in 11 of the above 27 cases, where the dates for calculation were available on record, 3 to 30 days were taken in according administrative approval by the CEO on the proposals initiated by the Planning Division. In absence of any time frame prescribed by GNIDA, if 30 days are considered reasonable, on the basis of actual days taken by GNIDA, for conducting the survey, submission of survey report and seeking approval on the proposal, administrative approval on 15[28] out of above 27 proposals were accorded with a delay of 60 days to 930 days.

[24] In remaining seven cases out of 34 cases, the time taken from the date of initiation of the proposal to the date of administrative approval by CEO could not be worked out due to either the date of initiation by the Planning Division (three cases) or the date of administrative approval by the CEO (four cases) not being available on record.

[25] In remaining five cases out of 34 cases, the time taken from the date of administrative approval by CEO to the date of sending the proposal to ADM (LA) could not be worked out due to either the date of administrative approval by the CEO (four cases) or the date/letter of sending the proposal to ADM (LA) (one case: *Kirachpur urf Kailashpur*) not being available on record.

[26] *Sadopur* (three days), *Badalpur* (three days), *Dadha* (85 days), *Haibatpur* (92 days) and *Sakipur* (162 days).

[27] In one case, *viz., Kirachpur urf Kailashpur* (3.48 Hectare), the date/letter of sending the proposal to ADM (LA) was not placed in the file.

[28] Excluding one case with delay of three days.

The reasons for delay in administrative approval as analysed in Audit were incorrect forwarding of the proposal by Planning Division which included already acquired area due to lack of co-ordination between the Planning Division and Land Acquisition Division resulting in revision of the proposal, inaction by the Land Acquisition Division in deciding the mode of acquisition (LAA, 1894 or direct purchase), determining the priority for acquisition and conducting survey.

2. Consequent to the administrative approval by the CEO, the proposal should be sent at the earliest to ADM (LA). Audit noticed that a further period of upto 165 days was taken in sending these proposals to ADM (LA). After allowing a period of five days for the office procedure, 11 cases out of 29 cases were forwarded to ADM (LA) with delay of upto 160 days with no reason on record.

3. In five cases, the proposals were sent to ADM (LA) without the approval of CEO, which were, however, approved by the CEO after a lapse of 3 to 162 days without any reason on record.

At the level of GoUP:

It was further observed that at the level of GoUP notifications under Section 4 in respect of 33 land acquisition proposals were issued after 19 to 2,214 days from the date of sending the proposal. Out of this, delay was more than two years in 12 cases. Notifications under Sections 6 and 17 were not immediately issued after issuance of notifications under Sections 4 and 17 to take possession of land after 15 days from the date of issuing notifications under Sections 6 and 17; rather, possessions were taken in 21 to 709 days in all the 34 cases after issuing notifications under Sections 6/17.

The reasons for delay in issue of notifications under Section 4 as analysed in audit were - the land being covered under Urban Land (Ceiling and Regulation) Act, 1976 which required the approval of Revenue Department, revision in acquisition proposals and notification under urgency clause allowed to be lapsed in compliance of the GoUP order 13 January 2012 made in view of the recent judgements of the Hon'ble Allahabad High Court and Supreme Court of India objecting the use of urgency clause dispensing the hearing.

In sum, in 33 cases checked by Audit, time ranging from one year two months to six years eight months from the date of first proposals sent to the District Magistrate till the date of possession of land was taken despite invocation of urgency clause. This establishes that invocation of urgency clause did not help in early completion of the acquisition process.

Further, Audit could not work out how long the land was lying idle/vacant after its acquisition, as GNIDA did not provide (November 2022) details such as *Khasra*-wise date of possession of land, date of start/completion of development work on these land parcels, date of first allotment thereon and superimposed map showing the sectors developed on respective *Khasras*.

In its reply, GNIDA stated (November 2020) that the urgency clause is applied for speedy acquisition of land. The proposal for land acquisition is sent to the State Government for its consent through District Magistrate. The decision on urgency is upto the objective satisfaction of the State Government on which GNIDA has no right.

The reply does not address the fact that all acquisitions were made by invoking urgency clause under the LAA, 1894 which deprives the right of public hearing

and the farmers were forced to sell their land either by way of compulsory acquisition or through agreements. Besides, delay in administrative approval of the proposal by CEO compounded by further delay in its submission to the District Administration indicates unwarranted application of urgency clause.

(d) Financial impact of delays in finalisation of acquisition proposals to be sent to ADM (LA)

The award under Section 11 (2) of the LAA, 1894 is made by the Collector at the rates agreed to by GNIDA and the landowners at the time of taking possession, which is decided annually by the Board of GNIDA under *Karar Niyamavali*, 1997. In case of delay in proceedings for the acquisition, land rate payable to the landowners increases due to change in the rate applicable for that year.

Audit analysed impact of the delays in finalisation of acquisition proposals to be sent to ADM (LA) in respect of 26 out of 38 cases, where the declarations of award were placed in the case files, and the implications of the delay are brought out in the **Table 3.4**:

Table 3.4: Financial Impact of the delays

Sl. No.	Name of Village	Date of proposal from Planning	Date of first proposal to ADM (LA)	No. of days taken	Delay in days[29]	Area acquired u/s 11(2) (in hectare)	Additional expenditure (₹ in crore)
1.	Bisrakh Jalalpur	15.07.2004	01.08.2006	747	712	412.34	189.16
2.	Ghanghola	09.08.2005	30.04.2008	995	960	204.91	16.33
3.	Gharbara	05.02.2003	17.11.2003	285	250	56.99	0.75
4.	Pali	19.08.2004	03.10.2005	410	375	203.59	94.60
Total						**877.83**	**300.84**

Source: Information furnished by GNIDA.

Delays in finalising and sending the proposals of land acquisition to ADM (LA) resulted in additional expenditure of ₹ 300.84 crore.

It is evident from the above **Table 3.4** that delay on part of GNIDA in finalising the proposals of land acquisition to be sent to the ADM (LA) for acquisition of land measuring 877.83 hectare in four out of above 26 cases, each of which was acquired invoking the urgency clause, led to incurrence of additional expenditure to the tune of ₹ 300.84 crore ***(Appendix-3.2)***.

Thus, to sum up, GNIDA invariably used urgency clause for acquisition of land citing standard justification in all the cases (prior to January 2012) and dispensed with the hearing of landowners under Section 5(A) of LAA, 1894 which was not justified in view of natural justice and also the process and timelines involved for establishing the projects by the allottees/developers on the allotted plots. Invoking of the urgency clause was objected by the Hon'ble Allahabad High Court and the Hon'ble Supreme Court of India in various cases on the grounds that these justifications were identical, time of two to three years were to be given to the allottees to put up their factories & establishments and the acquisitions were not meant for public purpose. Instead these were primarily meant to cater to private interest in the name of industrial development of the district. Inordinate delays ranging between three and 960 days in processing and finalising the proposals of land acquisitions resulted in additional expenditure amounting to ₹ 300.84 crore.

[29] After allowing 35 days (30 days for conducting the survey, submission of survey report and seeking administrative approval on the proposal with further 5 days for office procedure).

The Government may consider examining the basis on which the GNIDA was permitted to invoke the urgency clause, which allowed dispensing with natural justice and due process on the one hand, while at the same time led to huge additional expenditure on account of delay in processing of land acquisition proposal.

In its reply, GNIDA stated (November 2020) that whenever land is required for land bank or allotment, proposal is sent to Government through Collector. It further stated that the entire cost of land acquisition is recovered from the allottees by including it while determining the allotment/sale price, therefore, there was no financial loss to GNIDA due to delay in forwarding the proposals for land acquisition.

The reply is not acceptable as the issue of incurring additional expenditure due to delay in administrative approval of the acquisition proposal by CEO and its forwarding to the District Administration is separate from the issue of recovery of the entire cost by GNIDA from its allottees. Further, although, GNIDA recovered entire cost of land acquisition from its allottees, it put an additional burden on the end users/allottees making the plots costlier.

Financial impact of frequent revisions in acquisition proposals

Frequent revisions of land acquisition proposals submitted to ADM (LA) on account of incorrect area in the proposal, inclusion and exclusion of certain area of *Abadi* and exclusion of areas acquired earlier led to additional expenditure of ₹ 145.04 crore.

3.5.2 Though three cases of land acquisitions were processed under the urgency clause of the LAA 1894, the proposals for acquisition of land were frequently revised after the submission of proposal to ADM (LA). The reasons for revisions as analysed in audit were incorrect area in the proposal, inclusion and exclusion of certain area of *Abadi*, exclusion of areas acquired earlier and other reasons. This indicated lack of proper survey and planning of the proposed site and resulted in further delay in acquisition of land. In these three cases, revisions in acquisition proposals resulted in additional expenditure of ₹ 145.04 crore due to payment of compensation at increased rates, as given in **Table 3.5**:

Table 3.5: Delay in acquisition due to frequent revisions in the proposals

Sl. No.	Name of village	Date of sending first proposal to ADM (LA)	No. of revisions in the proposal	Period of revision	Days taken in revision	Date of possession	Area acquired (in hectare)	Additional expenditure due to difference in land rates (₹ in crore)	Reasons for revision in the proposal
1.	Mayacha village	8 February 2005	5	1 April 2005 to 9 April 2007	738	11 April 2007	322.88	140.57	Incorrect area in one *Khasra,* inclusion and exclusion of certain areas of *Abadi*, exclusion of area of temple, exclusion of area due to donation of an area by landowner to an education society, *etc*.
2.	Saini village	11 February 2005	3	28 May 2005 to 7 August 2006	436	30 October 2016	299.66[30]	3.90	Exclusion of certain areas of *Abadi*.
3.	Kirachpur *urf* Kailashpur	11 January 2010	1	19 May 2013	2078	7 September 2016	0.34	0.57	Out of three[31] *Khasra* included in the proposal, land of two[32] *Khasra* were already acquired.

[30] Complete area acquired has been considered under Section 11 (2): non-ancestral, since the declaration of award by ADM (LA) was not placed in the file which indicates the bifurcation of area between acquisition under Section 11 (1) and Section 11(2): ancestral and non-ancestral.

[31] *Khasra* No. 376, 455 and 458.

[32] *Khasra* No. 455 and 458.

Sl. No.	Name of village	Date of sending first proposal to ADM (LA)	No. of revisions in the proposal	Period of revision	Days taken in revision	Date of possession	Area acquired (in hectare)	Additional expenditure due to difference in land rates (₹ in crore)	Reasons for revision in the proposal
									Further, notification under Sections 4 and 17 (urgency clause) was allowed to lapse and proposal for re-notification under LAA, 1894 without invoking urgency clause was submitted to ADM (LA) on 11 June 2013.
Total							**622.88**	**145.04**	

Source: Information furnished by GNIDA.

Thus, it is evident from the above table that due to lack of adequate due diligence on the part of Land Acquisition Division of GNIDA, proposals in three cases were revised from one to five times after their submission to ADM (LA) which resulted in further delay in acquisition of land defeating the very objective of invoking urgency clause of LAA, 1894.

In its reply, GNIDA stated (November 2020) that acquisition is not a mechanical process and it is related to public interest. Hence, the acquisition proposals are required to be revised from time to time.

The reply is not acceptable as the reasons for revisions of the acquisition proposals recorded in the concerned files were essentially due to incorrect area in the proposal, inclusion and exclusion of certain area of *Abadi* and exclusion of area already acquired, *i.e.,* lapses which were avoidable. This reflects that due diligence was not exercised by GNIDA.

Avoidable payment of additional compensation in cases of direct purchase

3.5.3 The invoking of the urgency clause and dominant objective of the Industrial Development Authorities were challenged in the Hon'ble Allahabad High Court. In its judgment[33] dated 21 October 2011, Hon'ble Court held that the Authorities were giving priority to the allotment of Group Housing/Builder plots over those related to the industries. As a result, acquisition of land in villages, wherever it was in progress, was quashed. In case wherever land acquisition process had been completed, the Hon'ble Allahabad High Court directed for payment of additional compensation to the extent of 64.70 *per cent* in addition to the compensation paid to the landowners under 1997 Rules/Award. Moreover, all the petitioners shall be entitled for allotment of developed *Abadi* plot[34] to the extent of 10 *per cent* of their acquired land subject to maximum of 2,500 sqm.

GNIDA was also allowed to take a decision as to whether the benefit of additional compensation be also given to (a) those land holders whose earlier writ petition challenging the notifications have been dismissed upholding the notifications; and (b) those land holders who have not come to the Court, relating to the notifications which are subject matter of challenge in writ petitions mentioned.

[33] Writ Petition C No. 37443 of 2011 *Gajraj* and Others *vs.* State of Uttar Pradesh and Others.

[34] *Abadi* plots are developed plots given to landowners in addition to monetary compensation.

In another case[35] of *Brahm Singh* and Others *vs.* State of Uttar Pradesh and Others relating to the direct purchase of land by GNIDA, the Hon'ble Allahabad High Court, held[36], '*The petitioners having executed the sale deed of the lands in dispute they are not entitled for the benefit of the decision of Full Bench passed in the Writ Petition Number 37443 of 2001 (Gajraj and others vs. State of Uttar Pradesh and others) decided on 21 October 2011. The petitioners having voluntarily executed the sale deed, they cannot claim that the compensation is inadequate nor any such claim can be considered at this stage.*'

GNIDA made irregular payment of additional compensation of ₹ 112.95 crore to the landowners in 428 cases of direct purchase through sale deeds.

Audit noticed that GNIDA besides making payment of additional compensation of 64.70 *per cent* to the landowners covered by the case of *Gajraj* and Others *vs.* State of Uttar Pradesh and Others and the notifications not challenged in this case, made payment of additional compensation of ₹ 112.95 crore **(*Appendix-3.3*)** to the landowners of 52 villages against land of 228.21 hectare acquired under 428 cases of direct purchase through sale deeds during the period December 2005 to March 2013. Thus, GNIDA made irregular payment of additional compensation and allowed benefits of *Abadi* plots to those landowners from whom land was acquired through direct purchase.

Government and GNIDA accepted the facts in the Exit Conference (January 2021). GNIDA further stated that decision to pay additional compensation in above cases was specifically taken by the Board to assure availability of land for projects at that time. It was stated that at present, no payment towards additional compensation is being made.

The fact remains that GNIDA paid additional compensation to ineligible landowners from whom land was purchased directly through agreements and were not covered under any of the court orders.

Irregular payment of No Litigation Bonus/Incentive Bonus

GNIDA made payment of ₹ 9.61 crore as 'No Litigation Bonus/Incentive Bonus' to 92 farmers/ landowners for acquisition through direct purchase which was beyond the scope of the LAA, 1894 and LAA, 2013.

3.5.4 Section 23 of the LAA, 1894 provides that compensation in lieu of acquisition of land will include the market value of the land at the date of the publication of the notification under Section 4, sub-Section (1), secondly, the damage sustained by the person interested, by reason of the taking of any standing crops or trees, severing such land from his other land, *etc.* In addition to the market value of the land, provided as above, the Court shall in every case award an amount calculated at the rate of 12 *per cent* per annum on such market-value for the period commencing on and from the date of the publication of the notification under Section 4, sub-Section (1), in respect of such land to the date of the award of the Collector or the date of taking possession of the land, whichever is earlier. Further, according to the LAA, 2013, the total amount payable should be the aggregate of Market Rate (Section 26), Solatium at the rate 100 *per cent* of the compensation (Section 30(1)) and 12 *per cent* of market value of land (Section 30 (3)). Market value of land and Solatium shall be multiplied by the factor of 1 (One) to 2 (Two) based on the distance of project from urban area. There is no provision for 'No Litigation Bonus' under both LAA, 1894 and LAA, 2013.

In the 94th Board meeting (11 January 2013), an agenda was put-up before the Board of the GNIDA with regard to purchase of land from landowners through direct purchase method. A Committee was formed under chairmanship of the

[35] Writ Petition No. 6176 of 2012.
[36] 3 February 2012.

CEO, Noida to examine the proposal of compensation under direct purchase of land. The Committee had recommended that in the year 2013-14, a separate 20 *per cent* payment in the name of 'No litigation bonus/Incentive Bonus' was to be made to landowners so that more and more landowners can get encouraged and sell the land directly to the GNIDA.

The recommendation of the Committee was approved in the 95th Board Meeting of GNIDA dated 27 May 2013. On the basis of recommendation of the Committee and its approval by the Board of GNIDA, payment of ₹ 9.61 crore was disbursed by the Land Division as 'No Litigation Bonus/Incentive Bonus' to 92 farmers/landowners in 17 villages for acquisition through process of direct purchase. Thus, the payment of ₹ 9.61 crore in these cases was beyond the scope of the LAA, 1894 and LAA, 2013.

During the Exit Conference (January 2021), GNIDA stated that the payment of 'No Litigation Bonus' was allowed by the Government vide its order dated 29 August 2011.

Reply of GNIDA is not acceptable as the GoUP order dated 29 August 2011 was regarding formation of a committee to consider demands of increased compensation and not for payment of 'No Litigation Bonus'.

The State Government while accepting the facts stated that the issue will be examined in view of the order of GoUP after receipt of the Audit Report.

Undue enrichment of landowners by purchasing land at higher rate after notification of LAA, 2013

3.6 The rates for mutual agreement payable under *Karar Niyamawali*, 1997 for acquisition under Section 11 (2) of the LAA, 1894 are decided annually by the Board of GNIDA. These rates were also made applicable (7 April 2000[37]) for the cases of acquisition through direct purchase. The above rate comprises average market value, solatium and interest at the rate of 12 *per cent* per annum[38]. The rates for ancestral landowners were increased by 15 *per cent* towards rehabilitation bonus. The above rates are revised every year on the basis of cost inflation index. In accordance with above, Board of GNIDA, decided (2 June 2014[39]) the rates of ₹ 1,395 and ₹ 1,212 per sqm for ancestral and non-ancestral lands respectively for the year 2014-15.

Meanwhile, the Government of India enacted the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (LAA, 2013), with effect from 1 January 2014 which replaced the Land Acquisition Act, 1894. According to LAA, 2013, the total amount payable should be the aggregate of market value of land, *i.e.,* Average Market Rate (Section 26), Solatium at the rate of 100 *per cent* of compensation (Section 30 (1)) and interest at 12 *per cent* of market value of land (Section 30 (3)). Further, the market value of land and Solatium shall be multiplied by the factor 1 (One) to 2 (Two) based on the distance of project from urban area.

Further, section 24 of LAA, 2013 provided that in case the land proceeding was initiated under the LAA, 1894 but award was not made under Section 11 of LAA, 1894, the compensation was to be determined in accordance with provisions of

[37] 35th Board meeting.
[38] From the date of notification under Section 4 to the date of award or date of taking possession, whichever is earlier.
[39] 98th Board meeting.

LAA, 2013. In this regard, GoUP clarified (14 March 2014) that in case of land acquisition where notification under Section 4 of LAA, 1894 had been issued, the proceedings of acquisition were to be completed under the LAA, 1894.

Therefore, after the promulgation of LAA, 2013, the Board of GNIDA, in its 99th meeting held on 12 August 2014, approved the compensation rate of ₹ 2,500 per sqm for direct purchase through mutual agreement. Later on, the Board, in its 100th meeting held on 4 February 2015, based on the average market rate of ₹ 982.10 per sqm, arrived at after adjusting the components of solatium and interest included in the existing rate of ₹ 1,395 per sqm for the year 2014-15, approved the compensation rate of ₹ 2,082 per sqm (both for non-ancestral and ancestral), in accordance with the formula given in the LAA, 2013, in respect of the land acquisition under Section 11 (2) of LAA, 1894, as detailed in **Table 3.6**:

Table 3.6: Calculation of compensation rate

Sl. No.	Particulars	Rate in ₹ per sqm
1	Average Market Rate	982.00
2	Solatium at the rate 100 *per cent*	982.00
3	Interest at 12 *per cent* of Average Market Rate	117.84
Total		**2081.84**

Source: Information furnished by GNIDA.

Audit noticed that although the rates for mutual agreement payable under *Karar Niyamawali*, 1997 for acquisition under Section 11 (2) of the LAA, 1894, as also applicable on the direct purchase, decided annually by GNIDA included the applicable solatium (30 *per cent*) and interest (at the rate of 12 *per cent* per annum), GNIDA, while determining the rate of ₹ 2,500 per sqm for the year 2014-15 in August 2014, failed to consider adjustment of these components in the existing rate (₹ 1,212 per sqm for non-ancestral and ₹ 1,395 per sqm for ancestral) for the year 2014-15. The average market rate after adjusting these components was ₹ 853 per sqm (non-ancestral) and ₹ 982.10 (ancestral) per sqm. Instead, Board of GNIDA decided to fix a single rate of ₹ 2,500 per sqm by considering 100 *per cent* solatium (as per Section 30 of LAA, 2013) on the existing rate which already included solatium.

GNIDA failed to consider adjustment for the components of solatium and interest already included while determining the land rates payable to landowners for the year 2014-15 and incurred extra expenditure of ₹ 102.67 crore on direct purchase of land during January 2014 to February 2015.

Audit further noticed that the Land and Finance Divisions of GNIDA, despite approval of the compensation rate of ₹ 2,082 per sqm, continued to purchase the land at ₹ 2,500 per sqm. Consequently, GNIDA committed two-fold error resulting in additional expenditure of ₹ 269.85 crore as discussed below:

- GNIDA fixed the rate of ₹ 2,500 per sqm without working out the basic average market rate after adjusting the amount of solatium and interest already included in the existing rate as mentioned above. This resulted in extra expenditure of ₹ 102.67 crore ***(Appendix-3.4)*** due to direct purchase of 24,56,244 sqm of land at higher rate from 701 farmers during 1 January 2014 to 4 February 2015.

- Even after approval of the rate of ₹ 2,082 per sqm, GNIDA continued to purchase 39,99,527 sqm of land directly from 1,350 farmers during 5 February 2015 to 18 January 2018 at the rate of ₹ 2,500 per sqm. This further resulted in additional expenditure of ₹ 167.18 crore ***(Appendix-3.5)***.

Thus, GNIDA had made additional expenditure to the tune of ₹ 269.85 crore in 2,051 cases of land acquisition due to incorrect fixing of land rate due to

lack of due diligence on the part of the Planning and Land Divisions of GNIDA and failure in application of the rates decided subsequently.

In its reply, GNIDA stated (November 2020) that it did not acquire any land under the LAA, 2013. It also stated that acquisition under the aforesaid Act is a labour and time consuming process and it also requires the consent of 70 *per cent* farmers. Further, GNIDA added that the Board determined the rate for direct purchase of land from farmers having no relation with the rate determined for acquisition under the Act.

The reply is not acceptable as the rate of compensation determined for mutual agreement payable under *Karar Niyamawali*, 1997 for acquisition under Section 11 (2) of the LAA, 1894 was also applicable on the case of direct purchase as decided (7 April 2000) by the Board in its 35th meeting.

Failure in exercise of due diligence

3.7 The General Financial Rules provide that every officer is expected to exercise the same vigilance in respect to expenditure incurred from public money as a person of ordinary prudence would exercise in respect of his own money. However, Audit observed the following:

Higher rate of compensation fixed due to arbitrary rounding off

3.7.1 The Board of GNIDA in its 83rd meeting held on 28 April 2010 decided the annual rate for the year 2010-11 payable to landowners under Section 11 (2) of LAA, 1894 on mutual agreement (*Karar Niyamawali*, 1997) as well as direct purchase at the rate of ₹ 930 per sqm for ancestral and ₹ 810 per sqm for non-ancestral against the computed rates of ₹ 922.85 per sqm and ₹ 802.49 per sqm for ancestral and non-ancestral respectively.

The rates for the subsequent years were fixed by increasing the rates of the previous year on the basis of cost inflation index and rounding off to the next higher five rupees. Accordingly, land acquisition rates for year 2011-12, 2012-13 and 2013-14 were calculated for ancestral and rounded to ₹ 1,050 per sqm (₹ 915 per sqm for non-ancestral), ₹ 1,160 per sqm (₹ 1,010 per sqm for non-ancestral) and ₹ 1,260 per sqm (₹ 1,100 per sqm for non-ancestral) respectively.

The rounding off of the land rate to the higher side without ascertaining its financial implication resulted in loss to GNIDA by ₹ 5.30 crore.

Audit noticed that due to rounding off the amount of land rate of 2010-11, 2011-12, 2012-13 and 2013-14 by GNIDA, the compensation increased by ₹ 7.14 per sqm (Non-ancestral: ₹ 7.51 per sqm), ₹ 11.78 per sqm (Non-ancestral: ₹ 12.20 per sqm), ₹ 13.73 per sqm (Non-ancestral: ₹ 13.24 per sqm) and ₹ 15.90 per sqm (Non-ancestral: ₹ 18.17 per sqm) respectively. This resulted in excess[40] payment of ₹ 1.92 crore ***(Appendix-3.6)*** in 336 land acquisitions through direct purchase for the period 2010-11 to 2013-14 and ₹ 3.38 crore in 14 cases *(**Appendix-3.6**)* of land acquisition through ADM (LA) during 2010-11. The justification for such rounding off was not found on records.

Thus, the rounding off of the land rate to the higher side without ascertaining its financial implication resulted in loss to GNIDA by ₹ 5.30 crore in 350 cases of acquisition under LAA, 1894 and direct purchase of land during the period from 2010-11 to 2013-14.

[40] Calculated on the basis of the lower of the differences between ancestral and non-ancestral rates.

The Government may like to have the matter investigated as to how a laid down procedure was revised by the Board, to the disadvantage of GNIDA which led to the additional payment ₹ 5.30 crore of during the period 2010-11 to 2013-14.

In its reply, GNIDA stated (November 2020) that the rates of compensation were determined every year by the Board on the basis of cost inflation index in accordance with the provisions of Section 11 (2) of the Land Acquisition Act, 1894 read with *Karar Niyamawali*.

The reply does not address the issue regarding fixation of higher acquisition rate due to rounding off.

Avoidable payment of acquisition charges due to lapse of acquisition process

GNIDA incurred avoidable expenditure of ₹ 35.81 crore in four cases of land acquisition due to defective planning and incorrect use of urgency clause.

3.7.2 The GoUP prescribed (December 1995) for payment of acquisition charges at the rate of 10 *per cent* by the acquiring body/department to the District Magistrate (Land Acquisition). GoUP further provided (December 2005) that in case the acquisition proposal is dropped in mid acquisition process, deduction from acquisition charges will be made by 25 *per cent* if the proposal has been checked and preliminary inspection is completed, 35 *per cent* if the preliminary notification under Section 4 has been issued, 50 *per cent* if acquisition notification under Section 6 has been issued, and 100 *per cent* if notification under Section 9 has been issued and the Award has been declared.

Section 6 of LAA, 1894 provides that the declaration under this Section is required to be made within one year of notification under Section 4. Further, if no Award is made within two years of the notification under Section 6, the entire proceedings for the acquisition of the land shall lapse.

Audit noticed that the Land Division of GNIDA either withdrew the acquisition proposals or allowed the proposals to lapse in various stages of acquisition due to inaccurate surveys, change in planning, poor financial status and Courts' order resulting in avoidable expenditure of ₹ 35.81 crore towards acquisition charges paid to DM (LA) in four acquisition cases, as given in **Table 3.7**:

Table 3.7: Details of deduction of acquisition charges

Sl. No.	Purpose of acquisition	No. of villages	Stage at time of cancellation/ withdrawal	Percentage of deduction	Amount deducted/ to be deducted (₹ in crore)	Reason for lapse/withdrawal
1	Construction of 105 m road	11	After notification u/s 4/17	35	8.92	Withdrawal of proposal in view of disallowance of acquisition process under urgency clause in various cases by Hon'ble Supreme Court and High Court.
2	Construction of 105 m road	11	After notification u/s 6/16	50	15.52	Withdrawal of proposal and request for refund due to poor financial position.
3	Planned industrial development	3	Before notification u/s 4/17	25	10.82	Withdrawal of proposal in order to make separate proposal for 60 m road.
4	Construction of 60 m road	3	After notification u/s 4/17	35	0.55	Withdrawal of proposal in view of disallowance of acquisition process under urgency clause in various cases by Hon'ble Supreme Court and High Court.
Total					**35.81**	

Source: Information furnished by GNIDA.

Thus, it is evident from the above table that GNIDA had made avoidable expenditure to the tune of ₹ 35.81 crore in four cases of land acquisition due to defective planning. These cases indicate failure to exercise due diligence on the part of the Planning and Land Divisions of GNIDA.

In its reply, GNIDA stated (November 2020) that due to payment of additional compensation, GNIDA had to bear financial burden of loan of ₹ 5,450.59 crore in the year 2012-13. It stated that the proceedings of land acquisition could not be continued further due to the arising of liability in respect of the order (October 2011) of Hon'ble High Court in case of Gajraj and Others *vs*. State of Uttar Pradesh and Others, widespread public outrage, law and order and weakened financial position of GNIDA.

The reply is not acceptable as GNIDA failed to plan acquisition of land according to the availability of fund and use of urgency clause judiciously due to which it had to withdraw land acquisition in two cases[41] as the urgency clause was disallowed in various cases by Hon'ble Supreme Court and High Court. Further, in one case[42] it had to withdraw the proposal due to defective planning rendering change in the proposal and in the fourth case[43], the proposal for land acquisition of the villages involved was forwarded by GNIDA to ADM (LA) during September 2012 to June 2013 when the financial position of GNIDA was already weak and subsequently, it had to withdraw the proposal.

Blockade of fund due to not reconciling with ADM (LA)

3.7.3 The GoUP, in respect of the payment of compensation for acquisition of land, prescribed (May 1990) that the agency, for which the land is being acquired, is required to deposit with the ADM (LA), 10 *per cent* of estimated compensation prior to issue of notification under Section 4 of LAA 1894, further 70 *per cent* prior to issue of notification of acquisition under Section 6 and remaining 20 *per cent* prior to the declaration of the Award. The acquisition charges, at the rate of 10 *per cent* of the compensation, are also to be deposited with the district authorities at the time of submission of above instalments. The amount deposited with the ADM (LA) and the amount adjusted there against towards actual disbursement should be reconciled periodically and the efforts should be made for obtaining refund of excess deposit.

Due to failure in reconciling the fund sent to ADM (LA), an amount of ₹ 701.71 crore of GNIDA was blocked (March 2018) with ADM (LA) in respect of 121 cases during July 1997 to January 2011.

Audit noticed that the Land Division of GNIDA did not carry out reconciliation of the amount deposited with the ADM (LA) for various land acquisitions and its adjustment at periodical intervals due to not receiving Form 11CC[44] and challans of land acquisition expenses from the ADM (LA) since 2013. GNIDA, on the advice of Audit, obtained (February 2018) details from ADM (LA) of the balance amount lying with ADM (LA) at the end of January 2018 against the amount deposited by it for acquisition of land. It was noticed from the above details that deposits of compensation amounting to ₹ 701.71 crore was lying unadjusted as at the end of January 2018 in respect of 121 cases of land acquisition proposals for 10,406.21 hectare whose

[41] Sl. No. 1 and 4 of Table 3.8.
[42] Sl. No. 3 of Table 3.8.
[43] Sl. No. 2 of Table 3.8.
[44] Form 11CC is issued by ADM (LA) to GNIDA. This form contains village-wise details of payments made, name of farmer/landowner, farmers name, *khasra* number, area and amount paid.

possession were taken during July 1997 to January 2011. Due to not reconciling of the fund sent to ADM (LA) and resultant no refund of the excess amount from the ADM (LA), an amount of ₹ 701.71 crore was blocked since the respective dates of possession of land (date of notification under Section 6/17 or Section 4/17 in lapsed cases of acquisition) to March 2018. Consequently, GNIDA suffered loss of interest[45] of ₹ 25.31 crore calculated at the rate of eight *per cent* per annum from the date of award[46] (***Appendix-3.7***).

Interestingly, as per Balance Sheet of GNIDA for the year 2017-18, there were outstanding loans amounting to ₹ 5,997.54 crore (as on 31 March 2018) which were taken during the period 2014-15 to 2017-18.

Failure in reconciliation of the fund sent to ADM (LA) reflects dereliction of duty cast upon the concerned officers/staff of Land and Finance Divisions of GNIDA. GNIDA, however, carried out reconciliation (October 2018) for the first time for the period upto March 2018 by appointing a Chartered Accountant according to which the balance amount lying with ADM (LA) at the end of March 2018 was ₹ 708.70 crore (Regular land payments: ₹ 701.38 crore and additional compensation: ₹ 7.32 crore).

During the Exit Conference (January 2021), Audit emphasised the need to institutionalise the process in order to ensure periodical reconciliation. GNIDA accepted that the reconciliation was not done in the past and now it was being done. The State Government accepted the Audit observation and directed GNIDA to ensure periodical verification, preferably every six months.

Avoidable loss of interest on excess payment of compensation

3.7.4 GNIDA pays the compensation only after completing all the requisite formalities. Further, GNIDA is expected to take appropriate action before entering into the agreements on a timely basis before the end of the financial year.

Audit noticed that the Land and Finance Divisions of GNIDA made excess payment of advance compensation of ₹ 81.84 crore, without completion of formalities and without proper scrutiny of the amount to be deposited with ADM (LA). This resulted in avoidable loss of interest amounting to ₹ 7.26 crore in six cases of land acquisition during August 2006 to January 2011 as detailed in **Table 3.8** below:

Table 3.8: Details of excess payments

Sl. No.	Name of village	Payable amount (₹ in crore)	Amount paid (₹ in crore)	Excess amount paid (₹ in crore)	Loss of interest (₹ in crore)	Remarks
1.	Mayacha	30.48	30.73	0.25	0.01	Decision was taken to reduce the land area to be acquired; therefore, demand was reduced on *pro-rata* basis. However, the 10 *per cent* acquisition charges paid to ADM (LA) was not reduced, which resulted in excess payment to ADM (LA).

[45] Surplus of funds available for a village was used by ADM (LA) for payment towards compensation of another village where required funds were not available. Therefore, audit has worked out net interest after adjusting interest on these funds.

[46] Date of award has been considered for calculation of interest since it was six months to 13 years after the date of possession. In cases where date of award could not be ascertained, interest has not been worked out.

Sl. No.	Name of village	Payable amount (₹ in crore)	Amount paid (₹ in crore)	Excess amount paid (₹ in crore)	Loss of interest (₹ in crore)	Remarks
2.	Ghanghola	91.11	160.80	69.69	5.97	Estimated compensation calculated at the rate of ₹ 85 lakh per hectare instead of ₹ 55 lakh per hectare (DM circle rate of village *Ghanghola* in the year 2010-11)
3.	Junpat	0.33	3.81	3.48	0.36	Payment was made to ADM (LA) without adjusting advance of ₹ 3.48 crore.
4.	Dabra	2.21	3.31	1.10	0.14	Advance payment was made based on demand at the compensation rate of ₹ 9.00 lakh per hectare instead of prevailing Circle rate of ₹ 6.00 lakh per hectare.
5.	Suthiyana	0.14	0.51	0.37	0.07	Since the relevant *Khasra* was covered under the Urban Land (Ceiling and Regulation) Act, 1976, it was to be compulsorily acquired at the DM Circle rate. GNIDA, failed to notice incorrect demand raised by ADM (LA) and deposited the amount at the rate applicable for mutual agreement under *Karar Niyamawali*, 1997 which was higher than the prevailing DM Circle rate.
6.	Khairpur-Gurjar	0	6.95	6.95	0.71	Acquisition proposals were revised number of times due to which advance of ₹ 6.95 crore paid to ADM (LA) was lying unutilised since May 2005 to August 2006.
Total		**124.27**	**206.11**	**81.84**	**7.26**	

Source: Information furnished by the GNIDA.

It is evident from the table above that GNIDA paid excess advance compensation to ADM (LA) of ₹ 81.84 crore and suffered loss of interest of ₹ 7.26 crore on the above amount (at the rate of eight *per cent* per annum upto March 2018) due to lack of due diligence on the part of the Land and Finance Divisions.

In its reply, GNIDA stated (January 2021) that excess compensation was paid due to incorrect acquisition proposals requiring amendments. GNIDA further stated that the amendments in the proposals were done within the powers delegated to the Authority and no loss was caused thereon.

The reply confirms that excess compensation was paid by GNIDA due to inaccurate proposals and frequent revisions. The responsibility of preparation of accurate acquisition proposals lies with GNIDA. The contention of GNIDA that no loss was caused is not acceptable as there is interest loss on blocked amount.

Ineffective follow-up of acquisitions

3.8 After the acquisition of land is completed, the possession of acquired land is taken by GNIDA for undertaking further development. Thus, effective follow up of acquisition is an important aspect of the development process. Audit noticed that in following cases, the Land Division of GNIDA failed in following up the acquired land.

Land under encroachments and Court Cases

GNIDA did not devise any system of periodical inspection of various sites in its possession in the notified area due to which there were encroachments of 549.91 hectare of land valued at ₹ 1,924.68 crore.

3.8.1 Protection of land from unauthorised encroachment is one of the most important functions of GNIDA. The encroachments lead to avoidable litigation, and need to be checked. The land protection activities are carried out by Land Management Division as well as the user departments. It is the responsibility of GNIDA to maintain adequate vigil or if necessary round the clock watch and ward for protection of land so as to ensure that no unauthorised structure comes on that land and to remove the same at the earliest, if any.

Further, Clause 2.3.7 of the System and Work Procedure of GNIDA provides that it shall be the sole responsibility of the concerned Project Manager to ensure that no encroachments take place on the land taken into possession. Independent inspection by the Land Acquisition staff/GNIDA Police shall be carried out fortnightly to report if any encroachment has taken place.

Audit noticed that GNIDA had not devised any system of periodical inspection of various sites in its possession in the notified area. Resultantly, there was occurrence of encroachments of 549.91 hectare of land valuing at ₹ 1,924.68 crore in the notified area of GNIDA. Further, 1,649 court cases also prevented GNIDA from carrying out any development activities in the affected sites. The details of encroachment and the court cases are summarised in **Table 3.9** below:

Table 3.9: Details of encroachment and court cases

Sl. No.	Particulars	No. of cases	Area (in hectare)	Rate per sqm (in ₹)	Total land cost at land rate of 2018-19 (₹ in crore)
1.	Encroachment	1075	549.9078	3500	1924.68
2.	Court cases	1649	1352.8574	3500	4735.00
Total		**2724**	**1902.7652**		**6659.68**

Source: Information furnished by the GNIDA.

It is evident that GNIDA was unable to develop above land measuring 1,902.76 hectare on account of encroachments and court cases resulting in blockade of encroached land valuing ₹ 6,659.68 crore.

In its reply, GNIDA stated (January 2021) that action is taken by the Project Division of GNIDA from time to time to remove encroachment in co-ordination with other Departments of State Government. It stated that the cases of land under litigation in various courts are pursued for removal of encroachment.

The reply of GNIDA confirms the fact regarding encroachment of land and absence of any system for keeping land acquired by it encumbrance free or for periodical inspection of various sites in its possession in the notified area.

Mutation of land purchased through direct purchase not done

3.8.2 Mutation is the change of title ownership from existing owner to new owner, when the property is sold or transferred. By mutating a property, the new owner gets the property recorded in his name in the land revenue department.

During the period 2005-06 to 2017-18, GNIDA acquired land measuring 922.4244 hectare through direct purchases from farmers and made 2,598 agreements (*Bainama*) with landowners.

Audit noticed that out of total 2,598 cases, GNIDA could ensure mutation in 2,231 cases only. In remaining 367 cases consisting area of 104.9037 hectare acquired during the period 2005-06 to 2017-18, the ownership continues to vest with the farmers as per land revenue records due to inaction of GNIDA as it did not get the title of acquired land transferred in its favour. It is the responsibility of the Land Division to transfer the title of the acquired land in favour of GNIDA. Not transferring the title of acquired land in GNIDA's favour was fraught with the risk of transfer of these lands purchased by GNIDA to other persons. Hence, GNIDA should initiate action to ensure necessary mutation of all land acquired by it.

In its reply, GNIDA accepted (November 2020) the audit observation and further stated (August 2022) that mutation proceedings have now been completed in 348 out of 367 cases pointed out by Audit. In the remaining 19 cases, the process of mutation is in process, which will be completed soon.

Failure to account for and dispose assets acquired from acquisition of land

3.8.3 GNIDA pays the value of assets, *viz.,* valuable trees, tube wells, structures, *etc.*, existing on the land being acquired. Audit noticed that in 14 out of 26 cases[47] of land acquisition, GNIDA paid ₹ 2.53 crore towards these assets but did not realise its full/scrap value by its disposal. In remaining 12 cases, no payment was made towards the acquisition of assets. The details of cases where payments were made towards acquisition of assets are summarised in **Table 3.10.**

Table 3.10: Details of assets acquired

Sl. No.	Name of villages	Date of award under Section 11	Details of assets	Compensation paid for assets (₹ in lakh)
1.	Murshadpur	30 December 2010	Trees, Tube wells,*etc.*	1.95
2.	Ghanghola	4 May 2012	Trees, Tube wells,*etc.*	42.92
3.	Pali	10 August 2011	Trees, Tube wells, *etc.*	10.47
4.	Luksar	27 August 2011	Trees, Tube wells,*etc.*	35.92
5.	Khanpur	10 August 2011	Trees, Tube wells,*etc.*	3.98
6.	Fatepur-Rampur	14 September 2011	Trees, Tube wells,*etc.*	2.84
7.	Mathurapur	25 September 2009	Trees, Tube wells,*etc.*	11.62
8.	Gharbara	6 September 2011	Trees, Tube wells,*etc.*	7.72
9.	GhodiBachheda	25 July 2011	Trees, Tube wells,*etc.*	66.94
10.	Dhada	23 July 2011	Trees, Tube wells,*etc.*	51.74
11.	Dhada	15 May 2009	Trees, Tube wells,*etc.*	3.19
12.	Haibatpur	27 July 2011	Trees, Tube wells,*etc.*	0.07
13.	Dabra	23 July 2011	Trees, Tube wells,*etc.*	7.30
14.	Sakipur	6 August 2011	Trees, Tube wells,*etc.*	6.38
Total				**253.04**

Source: Information furnished by the GNIDA.

Further scrutiny revealed that Land and Finance Divisions of GNIDA had not devised any system for accountal of assets at the time of taking possession of the land and its disposal by sale to reduce the cost of land. In absence of accountal of these assets, their disposal could not be ensured in Audit. Chances of mis-appropriation of such assets cannot be ruled out.

[47] Out of 38 cases examined in audit, award letters were placed in the files of 26 cases, containing the details of assets acquired and payment made there against by ADM (LA) on behalf of GNIDA.

In its reply, GNIDA stated (January 2021) that the Project Division of GNIDA disposes off the assets while carrying out the development works on the land.

The reply is factually incorrect as GNIDA did not have any system of accounting and disposal of the assets acquired during acquisition of land. Further, GNIDA could not provide documentary evidence to establish that these assets were disposed off.

Resumption of land

3.8.4 The land of *Gram Sabha* is Government's land left at the disposal of the *Sabha* for various purposes. The State Government may at any time, by general or special order, amend or cancel any declaration, and resume such land.

As per the information furnished by the Land Division of GNIDA, 49 proposals were sent to the ADM (LA) during the period from 2005-06 to 2017-18 for resumption of 192.1949 hectare land, out of which only 17.4190 hectare land was resumed against only four proposals for which amount of ₹ 10.82 crore was paid. In case of eight proposals for resumption of 6.4602 hectare, payments of ₹ 9.05 crore ***(Appendix-3.8)*** were made (December 2012 to July 2016) to the ADM (LA) but resumption could not materialise and resumption order/possession is yet to be passed by the District Administration (March 2021) for the reasons not recorded by GNIDA. In remaining 37 proposals, no action has been taken so far (March 2021) for the reasons not on record. The status of resumption cases is summarised in the **Table 3.11.**

Table 3.11: Status of resumption cases

Sl. No.	Particulars	No. of proposals	Area in hectare	Amount Paid (₹ in crore)
1.	No. of proposals in which no action has been taken	37	168.3157	00
2.	No. of proposals in which payments were made but not acquired	8	6.4602	9.05
3.	No. of proposal against which land acquired	4	17.4190	10.82
Total		**49**	**192.1949**	**19.87**

Source: Information furnished by GNIDA.

Thus, either the Government land has been encroached or no action was initiated and the revenue of ₹ 9.05 crore of the GNIDA was blocked as resumption of *Gram Sabha* land could not materialise.

In its reply, GNIDA stated (November 2020) that after pursuance, it has achieved success in the release of notification from the Commissioner/ Government. It also stated that in respect of these proposals, GNIDA is required to deposit more than ₹ 500 crore towards the value of land and registration, in absence of which further proceedings of resumption of land are pending.

The reply confirms that the proceedings for resumption of land were pending on account of failure to deposit the required amount by GNIDA with the District Administration.

3.9 Conclusion

The land acquisition process undertaken by GNIDA primarily up to 2010-11 suffered from gross irregularities on many counts. All the

acquisitions made under the LAA, 1894 were by invoking the urgency clause of the Act, although there were no grounds of urgency, which led to delays, litigation and payment of enhanced cost at later stage. Inordinate time was taken for processing and developing land acquisition cases indicating that there was no justification in invoking the urgency clause.

GNIDA acquired land beyond what was covered in the Master Plan 2021 under urgency clause but did not develop it as green buffer (March 2021). GNIDA, while making payments of additional compensation, failed to exercise adequate due diligence resulting in substantial avoidable payments.

GNIDA also failed to exercise the required prudence and as a result made excess payments on account of delays of various kinds. Post-acquisition, there was failure to effect mutation of land and check encroachments. Method of resumption of *Gram sabha* land was ineffective.

3.10 Recommendations

Recommendation Number	Recommendation
6.	GNIDA needs to ensure abidance with the statutory provisions, as provided for under the Act and exercise due diligence in invoking the urgency clause in carrying out land acquisitions. The State Government has accepted the recommendation.
7.	Post-acquisition, follow up mechanism should be strengthened by GNIDA so that the acquired land is put to productive use at the earliest, mutated without delay and kept unencumbered. The State Government has accepted the recommendation.
8.	GNIDA should consider fixing responsibilities in cases of delay in acquisition process despite invoking of urgency clause, overpayments/ avoidable payments of compensation and blockage of funds.

CHAPTER–IV
Pricing of Properties

CHAPTER–IV

Pricing of Properties

Introduction to Costing System in GNIDA

4.1 Pricing of properties for allotment by the Industrial Development Authorities (IDA) is a crucial aspect of development as this gives the Authority knowledge about the cost of the property and how it can be sold at a fair rate. The cost incurred on creation of properties in an IDA includes costs of land acquisition, additional property[1], rehabilitation and resettlement, external and internal development, special projects[2], establishment, maintenance and unforeseen expenditure, loading for non-saleable areas of transport and recreational green, interest on above costs and allotment of developed *Abadi* plots[3].

GNIDA being a public entity, and in order to have consistent system of pricing of properties, policy/standard guidelines should be framed so that GNIDA has account of all the costs incurred/to be incurred in the acquisition of land, on internal/external development, *etc.,* along with the value of inherent benefits, *viz.,* Floor Area Ratio (FAR[4]), Ground Coverage (GC[5]) and Preferential Location Charges (PLC), *etc.,* and these are passed to the buyer at times of sale of properties. For pricing to be sustainable, it must also include:

a. future cost of maintenance,

b. interest cost for funds deployed on land acquisition and development,

c. margin over defined cost to take care of the risks due to unforeseen expenditures, and

d. pricing should be based upon the development norms (FAR, GC and PLC, *etc.*) being allowed.

Thus, all these elements form the basis of pricing. Premium and reserve prices are fixed and the allotment of properties is made based on these prices, either at a prefixed price or at the highest bid offered over and above the reserve price. These prices are applied for the following categories of properties:

- Premium (price) is fixed for allotments of industrial and institutional plots where allotments are made on the basis of recommendations of an Allotment Committee which evaluates the applications. In case of residential plots/flats and *Krishi* Farm House, allotments are made on the basis of draw of lot.

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1 Constitutes immovable property standing on the land being acquired, *i.e.,* standing trees, tube well, constructed or semi-constructed building, *etc.*

2 Projects such as rapid transit system/metro rail, Ganga water project, fire stations, police stations, hospitals, schools, university and educational institutions, Railway over bridge, Expressways, stadium and irrigation system for green belts, *etc.,* developed for the benefit of habitants at large.

3 Plots for allotment to the families affected by the land acquisition which were dependent on the traditional farming and were residing in the respective villages prior to the establishment of GNIDA.

4 FAR is the quotient of total covered area (plinth area) on all floors divided by the total area of plot. Higher FAR means more covered area is allowed to be constructed on a given area of the plot and *vice versa*.

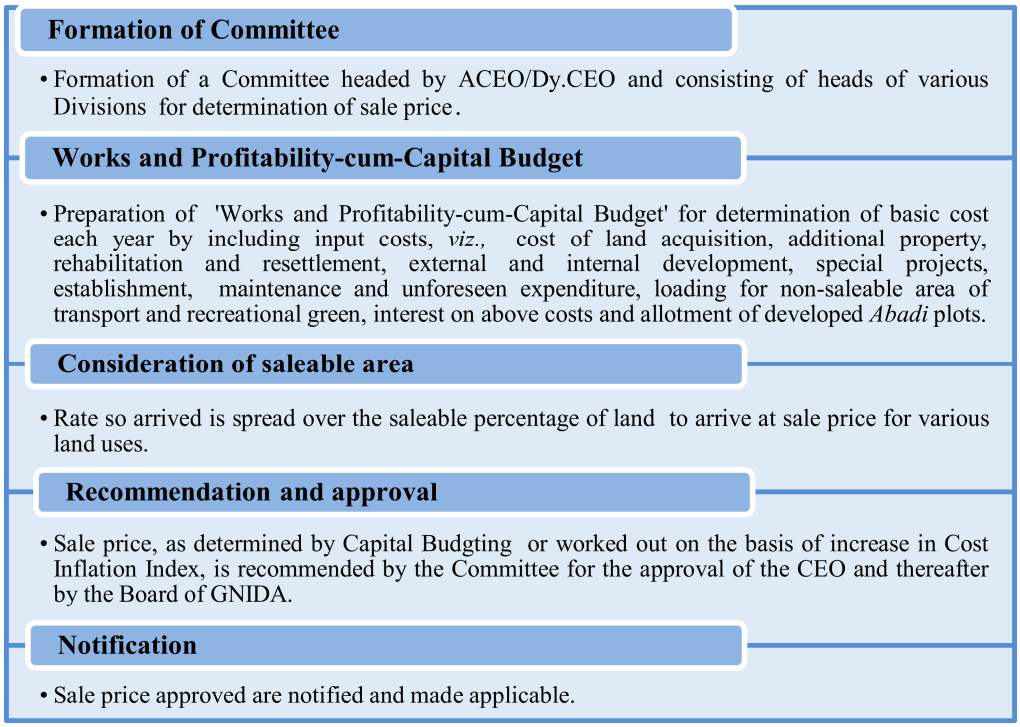
5 GC is the ground area of the plot which can be covered for construction. It is the area other than open space. Higher GC means more ground area can be covered on a given area of plot.

- Reserve prices are fixed for allotment of Commercial, Builder/Group Housing, Institutional Farm Houses[6] and Sports City plots, where allotment is made to the highest bidder normally above the reserve price.

Process of price fixation

The process of pricing of properties by GNIDA is depicted in the **Chart 4.1.**

Chart 4.1: Process of price fixation



Source: Files related to Pricing of Properties in GNIDA.

Determination of sale price

For determining the sale price[7] through the process of capital budgeting, GNIDA included various components of costs. The cost so arrived was spread over the saleable percentage of land for the applicable category of land use (55 *per cent* saleable land for the residential, builder and commercial categories; 70 *per cent* for industrial and institutional categories; 70 *per cent* for farm house having area below 75 acre and 80 *per cent* for farm house with area of 75 acre and above) to arrive at the sale price. In respect of industrial and institutional categories, incremental slab-wise rates were fixed for different area slabs at the rate above/below the basic rate.

The sale price was determined on the basis of capital budgeting[8] during 2007-08 to 2010-11. It was, however, fixed on the basis of rise in Cost Inflation Index (CII) over previous year during the period 2011-12 to 2014-15. It was

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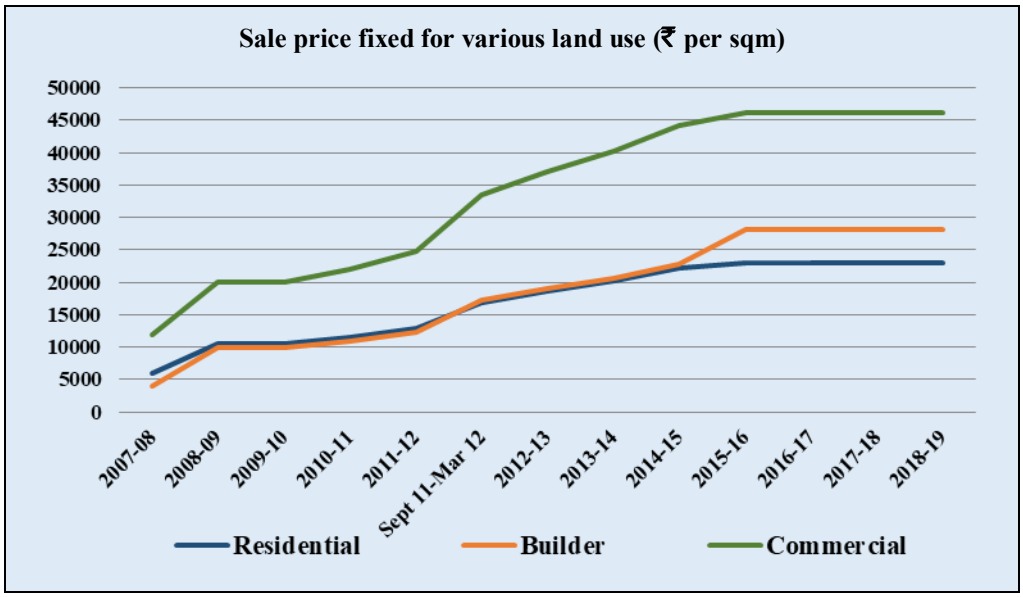
6 Farm House Plots allotted in the agricultural green sector with permissible activities (one dwelling unit, staff/servant quarter, guard room, swimming pool, dairy/poultry farming, orchard, parks and play grounds, parking facilities and plant nursery) restricted for personal use only.

7 Fixed premium in case of allotment by 'draw of lot' and reserve price in case of allotment through bids.

8 Including input costs, *viz.,* cost of land acquisition, additional property, rehabilitation and resettlement, external and internal development, special projects, establishment, maintenance and unforeseen expenditure, loading for non-saleable area of transport and recreational green, interest cost of on above costs and allotment of developed *Abadi* plots.

again determined on the basis of capital budgeting during 2015-16. The prices were not revised for the year 2009-10 and during the period 2016-17 to 2018-19. The sale prices approved by GNIDA for Residential, Builder and Commercial categories[9] during 2007-08 to 2018-19 are depicted in **Chart 4.2.**

Chart 4.2: Sale prices approved by GNIDA for Residential, Builder and Commercial categories



Source: Files relating to pricing of properties in GNIDA.

It could be seen from the above chart that sale prices for the Builder/Group Housing were fixed at the rates marginally lower than residential category during the years 2007-08 to 2011-12 whereas it was fixed at higher rates during the years 2012-13 to 2018-19.

Audit Coverage

4.2 Audit evaluated the costing system for the period 2007-08[10] to 2018-19. Audit observations for 2005-06 to 2007-08 are based on the sale price documents as the costing files for the same period were not provided to Audit.

Audit Findings

The audit findings related to the pricing of properties during the period 2007-08 to 2017-18 are discussed in the succeeding paragraphs under the following broad categories:

- Deficiencies in the system of price determination ***(Paragraphs 4.3 to 4.3.5)***;
- Inadequate consideration of essential inputs of costs ***(Paragraphs 4.4 to 4.4.3)***;
- Floor Area Ratio and Ground Coverage not considered in fixation of sale price ***(Paragraph 4.5)***;
- Failure in recovery of other costs ***(Paragraphs 4.6 to 4.6.4)***; *and*
- Loss of stamp duty to State exchequer due to incorrect fixation of sale price ***(Paragraph 4.7)***.

[9] Sale price for Industrial and Institutional categories was not depicted in the Chart 4.2 since slab-wise sale prices were fixed for these categories.

[10] On the basis of previous year's figures in costing file of 2008-09.

Deficiencies in system of price determination

GNIDA did not frame standard costing guidelines due to which there was no streamlined method for fixing sale prices of different properties.

4.3 GNIDA neither adopted 'model directive principles' issued (November 1999) by the GoUP to determine the cost of properties nor framed any standard costing guidelines of its own nor did it adopt guidelines of any other similar Authority/Organisation for costing and fixation of premium/reserve prices for various land uses. In the absence of pricing guidelines, there was no streamlined method for fixing the sale prices for allotment of properties in GNIDA as discussed in succeeding paragraphs.

Arbitrary fixation of sale price

4.3.1 The basis of determining sale price was not consistent during the period of review. While it was determined on the basis of capital budgeting by including various cost inputs during 2007-08 to 2010-11, it was determined during 2011-12 to 2014-15 by increasing the sale price of the previous year on the basis of rise in Cost Inflation Index (CII) without any reason on record for the change in the method of determination. It was, however, again determined on the basis of capital budgeting during 2015-16. The prices were not revised in 2009-10 and during the period 2016-17 to 2018-19.

4.3.2 The sale price for various categories of land use were not fixed strictly at the prices worked out after considering various input costs in the capital budgeting. The sale price worked out as per capital budgeting and the sale price approved by the Board for the residential, builder and commercial categories during the period 2007-08 to 2016-17 are given in **Table 4.1.**

Table 4.1: Approved sale price of various land use and their ratio to capital budgeting/ other categories

Year	Sale price (per sqm) as per Capital Budgeting (₹)	Sale Price (per sqm) approved by GNIDA for various land use						
		Residential		Builder		Commercial		
		Sale Price (₹)	Ratio to Capital Budgeting	Sale Price (₹)	Ratio to Capital Budgeting	Sale Price (₹)	Ratio to Residential	Ratio to Builder
1	2	3	4=col.3/ col.2	5	6=col.5/col.2	7	8=col.7/col.3	9=col.7/ col.5
2007-08	5320	5900	1.11	4000	0.75	12000	2.03	3.00
2008-09	10418	10500	1.01	10000	0.96	20000	1.90	2.00
2009-10	10727	10500	0.98	10000	0.93	20000	1.90	2.00
2010-11	11658	11550	0.99	11000	0.94	22000	1.90	2.00
2011-12	13756	13000	0.95	12400	0.90	24750	1.90	2.00
September 2011-March 2012	17888	16900	0.95	17300	0.97	33500	1.98	1.94
2012-13	13142	18660	1.42	19100	1.45	36990	1.98	1.94
2013-14	16180	20250	1.25	20730	1.28	40145	1.98	1.94
2014-15	24842	22320	0.90	22850	0.92	44245	1.98	1.94
2015-16	23096	23100	1.00	28230	1.22	46190	2.00	1.64
2016-17	23718	23100	0.97	28230	1.19	46190	2.00	1.64
2017-18	23718	23100	0.97	28230	1.19	46190	2.00	1.64
2018-19	23718	23100	0.97	28230	1.19	46190	2.00	1.64

Source: Files relating to Pricing of Properties in GNIDA.

It is clear from the above table that sale prices were fixed arbitrarily without any justification on record as:

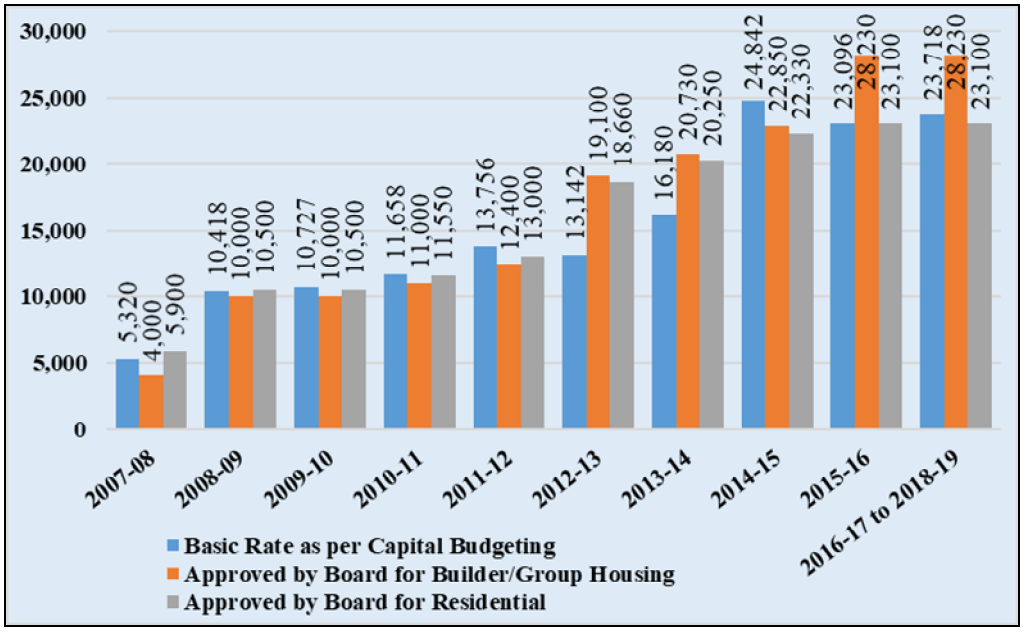
- the sale price for residential and group housing/builder were fixed at 0.90 times to 1.42 times and 0.75 times to 1.45 times respectively of the above sale price as per capital budgeting during the period 2007-08 to 2018-19; and

The sale prices were fixed arbitrarily as neither the method of fixation (capital budgeting/CII basis) of sale price was consistent nor the ratio of sale price to the rate determined in the capital budget was uniform across the years.

- the sale price for commercial category was fixed at twice/approximately twice the sale price of builder or residential category whichever was lower. It was fixed at twice/approximately twice the sale price of residential category during the years 2007-08 and 2012-13 to 2018-19 and twice of builders/group housing category during the years 2008-09 to 2011-12.

The arbitrary fixation of sale price for residential and builders/group housing against the rate determined as per capital budgeting is depicted in **Chart 4.3.**

Chart 4.3: Arbitrary fixation of sale price (₹ per sqm)



Source: Files relating to Pricing of Properties in GNIDA

- The builders are allotted large pieces of land for development of flats and its ultimate sale by the builders to the individual allottees/dwellers. The builders develop the property with a motive of earning profit. Despite this, the sale prices for the builder/group housing were fixed at the rates lower than the residential category during the period 2007-08 to August 2011.

Thus, the method of fixation (capital budgeting/CII basis) of sale price was neither consistent nor was uniform in the ratio of sale price fixed for residential/group housing categories to the rate determined in the capital budget and in the ratio of sale price fixed for commercial category to the sale price of residential/group housing category across the years.

During the Exit Conference (January 2021), the State Government accepted the facts and stated that a Committee will be constituted with one of the Terms of Reference based on audit observation to evolve a standard costing guidelines which the Authority will adopt. Status regarding constitution of the committee has not been received (March 2022).

Sale price not revised during 2009-10 citing global economic slowdown

4.3.3 GNIDA, as per the adopted practice, revises annually the allotment/sale price of various land use (different categories of property), *viz.,* Residential, Builders/Group Housing, Commercial, Industrial, Institutional, Information Technology and Recreational categories. The Board of GNIDA[11] decided

[11] In 77th Board meeting dated 20 February 2009.

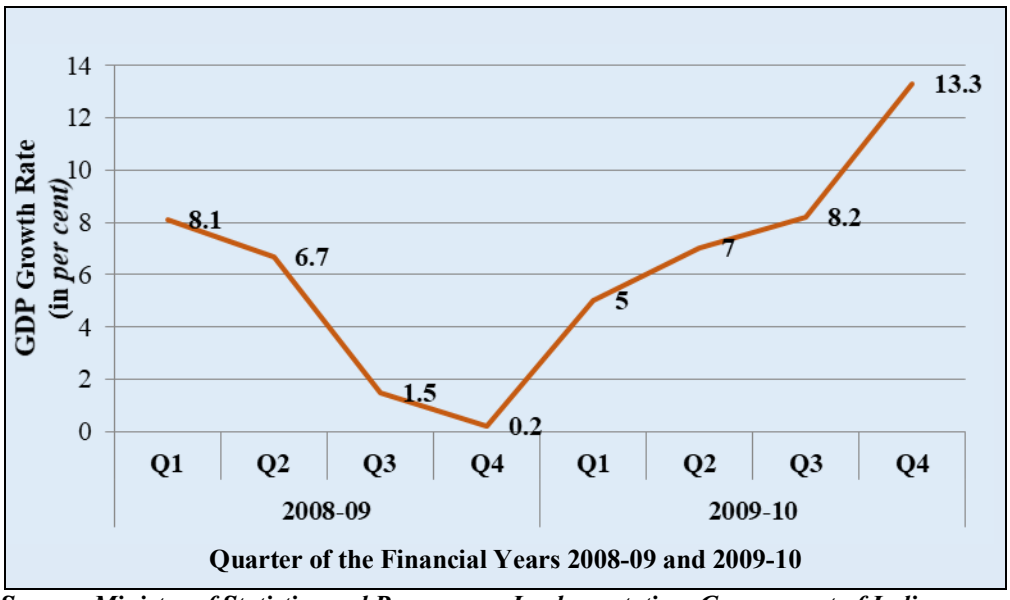
Contrary to the adopted practice of revising the sale prices annually, GNIDA without any analysis and empirical data on economic slowdown decided not to revise the sale prices for the year 2009-10 and suffered loss of ₹ 112.15 crore on allotment of 2,031 residential plots and 38 builder plots under the schemes launched in 2009-10.

(February 2009) not to revise sale price during 2009-10 on the ground of global economic slowdown.

Audit, however, noticed that the rationale of economic slowdown for not revising price was taken without any analysis in its support on the record. The decision of the Board for not revising the sale price on the ground of economic slowdown was not justified from the empirical data on Gross Domestic Product (GDP) growth of India and the Gross State Domestic Product (GSDP) growth of Uttar Pradesh during that period and the trend of sale of properties in GNIDA as discussed below:

Growth rate of GDP of India: The quarter-wise growth rate of GDP of India at *constant prices* during the period 2008-09 and 2009-10 as per data published by Ministry of Statistics and Programme Implementation, Government of India is depicted in **Chart 4.4.**

Chart 4.4: GDP Growth Rate of India at *constant prices*



Source: Ministry of Statistics and Programme Implementation, Government of India

It could be seen from above that:

- The GDP growth rate of India was higher during the three quarters (July 2009-March 2010) of 2009-10 than the corresponding quarters of the previous year (2008-09), in fact significantly higher in the last two quarters.
- The GDP growth rate of India at *constant prices* started increasing continuously from five *per cent* in the first quarter (Q1) of 2009-10 to 13.3 *per cent* in the last quarter (Q4) of 2009-10.
- The quarter-wise GDP showed increasing trend from the first quarter of 2009-10. GNIDA launched three schemes (RTS 01/2010, BRS 1/2010 and BRS 2/2010) during 2009-10 all of which were launched in the fourth quarter of 2009-10 and allotted 38 plots (including sub-divided plots) measuring 30,85,384 sqm. Inspite of this, GNIDA failed to analyse the increasing trend and review the decision of no change in the sale price of properties for the year 2009-10 before launch of these schemes and made 38 allotments against these schemes.
- ***Growth rate of GSDP of Uttar Pradesh***: The growth rate of GSDP of Uttar Pradesh at *constant prices* during the period 2008-09 to 2013-14 as per data

published by Ministry of Statistics and Programme Implementation, Government of India is summarised in **Table 4.2.**

Table 4.2: GSDP growth rate of Uttar Pradesh

Year	GSDP growth rate of Uttar Pradesh (at *constant prices*) (in *per cent)*
2008-09	6.99
2009-10	6.58
2010-11	7.86
2011-12	5.57
2012-13	5.92
2013-14	5.14

Source: Ministry of Statistics and Programme Implementation, Government of India

As is evident that the GSDP of Uttar Pradesh was 6.58 *per cent* during 2009-10 which was marginally lower than the growth rate of 6.99 *per cent* during the previous year 2008-09. Notably, the GSDP growth rate of Uttar Pradesh during 2009-10 was higher than the corresponding growth rates in the year 2012-13 and 2013-14 when the prices of properties were revised upwards on the basis of rise in CII.

Trend of sale of properties in GNIDA: Audit also analysed the trend of sale of Builder and residential properties during the period 2005-06 to 2017-18 which is shown in **Table 4.3.**

Table 4.3: Trend of sale of Builder and Residential properties

Sl. No.	Particulars	Number of Plots	Area (in sqm)
A	**Builder/Group Housing Plots**		
1.	Sale during 2005-06 to 2014-15[12]	175[13]	76,07,618
2.	Yearly average sale (10 Years) (Sl. No.1/Sl. No. 2)	17.5	7,60,762
3.	Sales during 2009-10 (Schemes launched during year: RTS 01/2010, BRS 1/2010 and 02/2010)	38	30,85,384
4.	Percentage of sales in 2009-10 to total sales during 2005-06 to 2014-15 (Sl. No. 3/Sl. No. 1x 100)	21.71	40.56
5.	Sale during 2009-10 above yearly average (Sl. No. 3- Sl. No. 2)	20.50	23,24,622
6.	Percentage sale during 2009-10 above yearly average (Sl. No. 5/Sl. No. 2 x 100)	117.14	305.57
B	**Residential (Plots and Flats)**		
1.	Sale during 2005-06 to 2016-17[14]	31,906	2,848,798
2.	Yearly average sale (12 Years) (Sl. No. 1/Sl. No. 2)	2,659	2,37,400
3.	Sales during 2009-10	5,749[15]	487,072
4.	Percentage of sales in 2009-10 to total sales during 2005-06 to 2016-17 (Sl. No.3/Sl. No. 1x100)	18.02	17.10
5.	Sale during 2009-10 above yearly average (Sl. No. 3-Sl. No. 2)	3,090	2,49,672
6.	Percentage sale during 2009-10 above yearly average (Sl. No. 5/Sl. No. 2 x 100)	116.21	105.17

Source: Data obtained from System Department of GNIDA

From the **Table 4.3**, it is observed that in Builder/Group housing category, 38 plots (area: 30,85,384 sqm) were sold during the schemes launched in 2009-10 which was 117.14 *per cent* (area-wise 305.57 *per cent*) above the yearly average of 17.5 plots (area-wise 7,60,762 sqm) sold during 2005-06 to

[12] Includes schemes launched during 2005-06 to 2014-15. No scheme was launched thereafter.

[13] Total allotment during 2005-06 to 2014-15 was 184. However, nine allotments were excluded from the analysis as these allotments were made against the schemes launched prior to 2005-06.

[14] No allotment made thereafter.

[15] This includes 2,031 plots and 3,718 flats.

2014-15. Similarly, in the Residential category 5,749 properties (area: 4,87,072 sqm) were sold during 2009-10 which was 116.21 *per cent* (area-wise 105.17 *per cent*) above the yearly average of 2,659 properties (area-wise 2,37,400 sqm) sold during the period 2005-06 to 2016-17.

The above facts indicate that there was no lack of demand during the year 2009-10 as more builder and residential properties were sold than the yearly average for 2005-06 to 2016-17.

Thus, the basis of considering economic slowdown was neither based on empirical data nor was borne out of actual sale of properties in GNIDA. It is evident that GNIDA overlooked its own interest by failing to revise the sale price of various land uses.

GNIDA allotted 2,031 residential plots and 38 builder plots under the schemes[16] launched in 2009-10. Thus, due to not revising the sale prices[17] during the year 2009-10 without any justified ground as discussed above, it suffered loss of ₹ 112.15 crore on these allotments.

In its reply, GNIDA stated (October 2020) that the Board decided not to increase the sale price in 2009-10 as it linked the market scenario to global slowdown and not to the local economy. This attracted the builders to invest and boosted the sale volume significantly. The Board's forecast was correct in predicting the slowdown as there was significant slowdown in real estate sector since 2014-15.

The reply of GNIDA is not acceptable as:

- the basis of linking global economic performance with real estate sector of GNIDA does not stand to reason especially when actual sale of plots was above the yearly average; and

- key economic indicator, *i.e.*, GDP started showing a clear revival of the economy from the first quarter of financial year 2009-10. In fact, all the Builder schemes (BRS 1/2010, BRS 2/2010 and RTS 1/2020) launched in the year 2009-10 were launched during the last quarter of the year 2009-10 when the economy was growing at 13.3 *per cent*.

- notably, despite the prediction of slowdown in real estate sector since 2014-15, the Board decided to raise the sale price during 2014-15 by 10.22 *per cent* for the residential, builder and commercial categories and further by 23.55 *per cent* for builder category in 2015-16. Thus, the justification provided in the reply for not increasing the sale price in view of the prediction of slowdown in economy is not consistent with the fact of the actual increase in sale price during 2014-15.

Deficiency in fixation of slab rates for industrial allotments

4.3.4 Large size plots carry premium and the rate of the industrial plots is determined on the basis of the slab rates applicable for the different slabs. The rate for a plot size in succeeding slab is calculated after adding the rate of preceding slabs and adding a premium. The terms and conditions of the

[16] RTS 01/2010 launched in January/February 2010, BRS 1/2010 launched in January/ February 2010 and BRS 02/2010 launched in March 2010.

[17] Calculated on the rates proposed by GNIDA on the basis of capital budgeting for the year 2009-10.

scheme for allotment of industrial plots launched in 2005-06 provided slab-wise sale price as shown in **Table 4.4.**

Table 4.4: Slab rates for industrial allotments

Sl. No.	Size of Plot	Rate
1	For plot size 250 sqm	₹ 2,590 per sqm
2	For plot size 450 to 1,000 sqm	₹ 2,010 per sqm
3	Above 1,000 sqm up to 5 acre	₹ 20,10,000 + (₹ 1,680 per sqm for addition to 1,000 sqm)
4	Above 5 acre and upto 30 acre	₹ 3,43,24,800 + (₹ 990 per sqm for addition to 5 acres)
5	Above 30 acre	₹ 13,44,88,050 + (₹ 930 per sqm for addition to 30 acres)

Source: Sale price list approved by the Board

Audit noticed that there was a gap in the slab for the plot size above 250 sqm and below 450 sqm. In its absence, GNIDA charged the lower rate of ₹ 2,010 per sqm for plot size above 250 sqm to below 450 sqm. Further, while prescribing the rate for plot size 450 sqm to 1,000 sqm, it was not specified that the rates for this slab would be in addition to the cost of the plot at the rates for the preceding slab. This had a cascading effect on the succeeding slabs. The rates for various slabs to be specified should have been as depicted in the **Table 4.5.**

Table 4.5 Calculation of slab rates

Sl. No.	Size of Plot	Rate
1	For plot size 250 sqm	₹ 2,590 per sqm
2	For plot size 450 to 1,000 sqm	₹11,65,500[18] + ₹ 2,010 per sqm for plots above 450 sqm
3	Above 1,000 sqm to 5 acres	₹ 22,71,000[19] + ₹ 1,680 per sqm for plot size beyond 1000 sqm
4	Above 5 acres to 30 acres	₹ 3,45,85,800[20] + ₹ 990 per sqm for plot size beyond 5 acres
5	Above 30 acres	₹ 13,47,49,050[21] + ₹ 930 per sqm for plot size beyond 30 acres

Source: Compiled by Audit on the basis of approved sale price list

Due to gap in the consecutive slabs of plot size and deficiency in specification of the rates for the year 2005-06, the plots of Industrial category were sold at a loss of ₹ 9.58 crore.

Due to the above deficiency in the determination of slab and respective rates, the amount of land premium for allotment of 1,000 sqm by way of illustration worked out to ₹ 20,10,000 (at the rate of ₹ 2,010 per sqm) instead of ₹ 22,71,000[22]. Notably, the above deficiency was removed in the slab rates notified for the year 2006-07 onwards.

Thus, due to negligence on the part of the Finance Division, GNIDA in fixation of various slabs, GNIDA suffered loss of ₹ 9.58 crore on allotment of 251 industrial[23] plots (12,66,843 sqm) during the year 2005-06.

In its reply, GNIDA stated (October 2020) that rates were decided for specific plot sizes and generally the plots of the same size were allotted in case of Toy City and Mahila Park Scheme and these allotments were not on the basis of slab rates.

The reply does not address the audit observation as the plots allotted under Toy City and Mahila Park schemes are excluded from the calculation of loss.

[18] ₹ 2,590 per sqm upto 450 sqm.
[19] ₹ 11,65,500 for plot size upto 450 sqm + ₹ 2,010 per sqm for 450 sqm to 1,000 sqm, *i.e.,* ₹ 11,05,500.
[20] ₹ 22,71,000 for plot size upto 1,000 sqm + ₹ 1,680 per sqm for 1,000 sqm to 5 acre, *i.e.,* ₹ 3,23,14,800.
[21] ₹ 3,45,85,800 + ₹ 990 per sqm for five acres to 30 acre, *i.e.*, ₹10,01,63,250.
[22] ₹ 2,590 x 250 sqm *plus* ₹ 2,590 x 200 sqm *plus* ₹ 2,010 x 550 sqm.
[23] Excluding four plots allotted under Toy city and one plot allotted under Mahila Udhyami Park.

Additional burden on allottees

4.3.5 GNIDA decided (October 1997[24]) to make the provision for *Abadi* plots to the families affected by the land acquisition which were dependent on the traditional farming and were residing in the respective villages prior to the establishment of GNIDA.

GNIDA while working out the standard cost for allottees, other than *Abadi* plots allottees, considered the cost of land towards allotment of *Abadi* plots, but, failed to adjust amount of ₹ 464.93 crore actually recovered from *Abadi* allottees.

GNIDA recovers amount of land cost comprising land rate (original land rate of compensation as well as additional rate of compensation) and acquisition expenses thereon along with development charges from the *Abadi* allottees. Therefore, the amount so recovered from them should be deducted from the cost of acquisition and development while determining the sale price for allotment of properties under various categories to allottees other than *Abadi* plots.

Audit noticed that GNIDA recovered an amount of ₹ 464.93 crore towards land cost and development charges from the 8,038 *Abadi* allottees during May 2013 to January 2019 but did not devise any mechanism to adjust such cost recovered while determining the sale price for other allottees which resulted in additional burden to this extent on the allottees other than *Abadi* plots.

In its reply, GNIDA stated (October 2020) that any recovery on the account of cost of land and development charges recovered from *Abadi* allottees was not built in standard cost as the same was recovered from the *Abadi* allottees before signing of their lease deed. Therefore, the cost was neutral from the point of view of standard cost.

The reply of GNIDA is not acceptable as the cost was not neutral from the view point of standard cost as the cost of land towards allotment of *Abadi* plots was considered in the standard cost. Therefore, any recovery from the *Abadi* allottees should have been adjusted from the standard cost. Not adjusting the amount recovered from the *Abadi* allottees in the standard cost has resulted in excess recovery from the allottees other than allottees of *Abadi* plots.

Inadequate consideration of essential inputs of costs

Inadequate consideration of essential input costs in determining the sale price resulted in undercharging by ₹ 1,839.83 crore from 1,278 allottees during the period 2007-08 to 2016-17.

4.4 The sale price of the properties should be determined in a manner to ensure recovery of all input costs. The input costs include costs of land acquisition, additional property, rehabilitation and resettlement, annuity, external and internal development, present and future maintenance, establishment, finance (interest)/return on capital employed, special projects, allotment of *Abadi* plots and non-saleable area for transport/recreational.

Audit noticed that GNIDA did not consider essential input costs adequately such as additional property, rehabilitation and resettlement, payment of annuity, *Abadi* allotments, interest expenses and internal development expenses as discussed below:

- ***Cost of additional property not considered***: GNIDA considered cost of additional property at the rate of one *per cent* towards expenses payable for reimbursement/damage of immovable property (standing trees, tube well, constructed building) on the acquired land from the year 2011-12 to 2013-14. It, however, failed to consider cost towards additional property in the costing for the years 2007-08 to 2010-11 and 2014-15 to 2016-17 although the cost towards additional property was payable in addition to the land compensation during the entire period.

[24] 26th Board meeting dated 28 October 1997.

In its reply, GNIDA stated (October 2020) that it did not incur any cost towards additional property, therefore the same was not considered in the cost during the period 2007-08 to 2010-11.

The reply is factually incorrect as out of the sample files of 38 villages[25] submitted by GNIDA to Audit, it was observed that letters of award were placed in files of 26 villages. Of these, 16 letters of award were related for the period 2007-08 to 2010-11. In five out of the above 16 awards, GNIDA incurred ₹ 55.68 lakh towards cost of additional property during 2007-08 to 2010-11. Further, it was also specified in the letters of award that additional property forms the part of award and after the receipt of valuation of additional property, the compensation would have to be paid to the farmers in future.

- ***Delayed inclusion of rehabilitation and resettlement cost:*** Government of Uttar Pradesh (GoUP) adopted National Policy for Rehabilitation and Resettlement (NPRR), 2003 of Government of India (GoI) and directed (August 2004) for providing facilities to the families affected by land acquisition. GNIDA, however, included the cost towards rehabilitation at the rate of one *per cent* during the period 2011-12 to 2013-14 although it was payable from August 2004. Further, GNIDA irregularly included cost of ₹ 70 per sqm in the costing for the year 2016-17 towards rehabilitation and resettlement although it was not payable in case of direct purchase made during this year after the notification of new Land Acquisition Act, 2013.

In its reply, GNIDA stated (October 2020) that rehabilitation and resettlement cost was made applicable from April 2011 and the same was accordingly included in the cost. It, further, accepted the error of incorrect inclusion of ₹ 70 per sqm in the standard cost for the year 2016-17.

The part of reply of GNIDA is factually incorrect as the rehabilitation and resettlement cost was made applicable by the GoUP from August 2004 and Finance Division of GNIDA itself had made the payments under the head of 'Rehabilitation' in compliance of NPRR 2003 during 2005-06 to 2010-11 for acquisition of land.

- ***Inadequate consideration of cost towards payment of annuity:*** GoUP directed (September 2010) payment[26] of annuity[27] or a lump sum payment in lieu of annuity to the landowners at the rate of ₹ 2.40 lakh per acre (₹ 59.30 per sqm) which was increased (June 2011) to ₹ 2.76 lakh per acre (₹ 68.20 per sqm). GNIDA did not include cost towards payment of annuity at the rate of ₹ 59.30 per sqm in capital budgeting during the period October 2010 to March 2011. It, however, short provided at the lower rates of ₹ 60.00 per sqm instead of applicable rate of ₹ 68.20 per sqm during July 2011 to March 2012.

In its reply, GNIDA stated (October 2020) that the order for annuity was received late and hence could not be included in the standard cost which is calculated once a year before the start of financial year.

The contention of GNIDA that standard cost is calculated once a year before the start of financial year is not correct as on the contrary to above statement, it had revised the standard cost in September 2011 during the course of the financial year 2011-12.

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[25] Out of 39 villages selected in sample for detailed examination.

[26] At the rate of ₹ 20,000 per acre per year for 33 years which was to be increased every year by ₹ 600 per acre.

[27] An annual or a lump sum one-time payment to landowners affected by land acquisition in addition to the compensation.

- ***Inadequate provision for cost of Abadi plots:*** GNIDA decided (February 2006) to increase the allotment of developed land as *Abadi* land to landowners from whom the land was acquired from the existing five *per cent* to six *per cent* of the acquired area subject to ceiling of 2,500 sqm with effect from 1 April 2003. The allotment of developed *Abadi* area in lieu of acquisition was further increased (November 2011) to 10 *per cent* of the acquired area. GNIDA, however, provided four *per cent* towards *Abadi* land in the costing for the year 2007-08 instead of the applicable six *per cent*. Further, although the *Abadi* plot was to be allotted after its development, cost towards its allotment on percentage basis (five, six or 10 *per cent* as applicable) was provided prior to loading of all the cost of acquisition and development (external and internal). Provision for cost of *Abadi* plots should have been made after loading all the expenses of acquisition and development in order to recover all the expenses.

In its reply, GNIDA stated (October 2020) that the actual cost of land and development charges are recovered from the *Abadi* allottees at the time of allotment of *Abadi* plots. Thus, the cost was neutral from the point of view of standard cost. The cost of four *per cent* of land cost considered in the standard cost for 2007-08 was towards the difference between the recovered cost and apportioned *Abadi* land that was necessarily required for the development of land.

The reply of GNIDA does not address the issue raised by Audit as the gross land required to allot six and ten *per cent* developed *Abadi* plot works[28] out in actual to 10.91 *per cent* and 18.18 *per cent* respectively. Thus, loading for *Abadi* plots in the standard cost should either be made at the rate of 10.91 or 18.18 *per cent* of cost of land acquisition[29]or six and ten *per cent*, as the case may be, of cost of developed land (*i.e.,* after loading cost of special projects, recreational and transport facilities, internal and external development charges). Further, the fact regarding the recovery of the actual cost of land and development charges from the *Abadi* allottees against allotment of *Abadi* plots to them is also not correct as GNIDA had reduced the development charges to be recovered from the *Abadi* allottees by 50 *per cent* after May 2013.

- ***Short provision of Interest expenses:*** Interest should be provided in the costing to cover the cost towards financing the expenses incurred on acquisition and development. Audit noticed that while working out the cost of land for sale to allottees, GNIDA included the component of interest on the compensation amount payable to landowners. It did not provide interest[30] on the acquisition charges (at the rate of 10 *per cent* of land acquisition rate paid to landowners) payable to the Additional District Magistrate (Land Acquisition), amount payable for additional property on the acquired land, external and internal development expenses, allotment of developed land for *Abadi* and expenses towards construction of special projects such as hospital, educational institutions, *etc.,* although these expenditure were either incurred on or were incidental to acquisition of land and development of property.

In its reply, GNIDA stated (October 2020) that the acquisition charges at the rate of ten *per cent* is towards establishment cost of the State Government and its final decision is pending with the Government, hence provision of interest

[28] At 55 *per cent* saleable land as adopted by GNIDA.

[29] It includes cost of land, acquisition charges, cost of additional property, rehabilitation/ resettlement and annuity charges and interest thereon.

[30] Provision for interest on amount payable for acquisition charges, additional property, rehabilitation charges and annuity charges was made in the years 2012-13 and 2013-14.

on acquisition charges was not made in the standard cost. As regards interest on other expenses, GNIDA stated that it did not incur major expenses on interest till the year 2010-11.

The reply of GNIDA is not acceptable as it was financially prudent for any entity to provide for return on investment in the standard cost on the amount invested by GNIDA when GNIDA bears burden of interest on loan taken by it. Moreover, GNIDA had itself made provision for interest on acquisition charges in the years 2012-13 and 2013-14.

- ***Internal development cost not considered:*** The internal development cost was not included while determining the sale price for the Residential Township Scheme (RTS) (launched in January/February 2010) having mixed land use.

In its reply, GNIDA stated (October 2020) that no internal development cost was incurred on plots under RTS as they were of big size and were allotted on an as is where is basis.

The reply of GNIDA is not acceptable as it allots the plots under all the categories on an 'as is where is basis' and loads internal development cost even in the standard cost for builders and residential plots at the same rate despite the fact that the builders' plots are bigger in size as compared to residential plots. Further, against the size of two plots measuring 4,14,353 sqm and 4,83,245 sqm allotted under RTS scheme launched in January/February 2010, GNIDA allotted three plots[31] of similar size measuring 4,00,000 sqm to 4,54,168 sqm under the builder schemes BRS 2/2010 and BRS 3/2010 launched in the same year (2009-10)/subsequent year (2010-11) where the internal development cost was loaded in the standard costing.

Impact of input costs not considered for the sale price

4.4.1 As discussed above, the input costs were not considered adequately by GNIDA while determining the sale price. Audit, therefore, worked out the sale prices for the period 2007-08 to 2016-17 in respect of various categories (Builder/Group housing, Industrial and Institutional[32]) of allotments by considering the essential inputs in a uniform manner in reference to deficiencies discussed above. In case of commercial category, the sale prices of builder/group housing were doubled as per the practice adopted by GNIDA. In case of industrial and institutional categories, the slab rates were determined by taking the same ratio to the basic rate as applied by GNIDA.

In case of RTS under builder category, the allottees were allowed mixed use of land, *viz.,* commercial, residential, institutional and recreational as the case may be in prescribed proportions. For such category, the sale price calculated for the respective categories were applied in the proportion of the use allowed to arrive at the composite sale price as per the practice adopted in GNIDA.

The basic rates calculated by GNIDA as per capital budgeting and the basic rate reworked by Audit after considering all the above input costs in a uniform manner are given in ***Appendix 4.1***. A summarised position is given in the **Table 4.6.**

[31] BRS 2/2010 (Launched in March 2010): Plot no. GH-2, sector Tech zone and Plot no. GH-1, Sector 16 B; BRS 3/2010 (Launched in June 2010): GH-3, sector 16 C.

[32] Institutional category also includes IT, Nursery/*crèche* and electric sub-station.

Table 4.6: Comparison of basic rates (₹ per sqm)

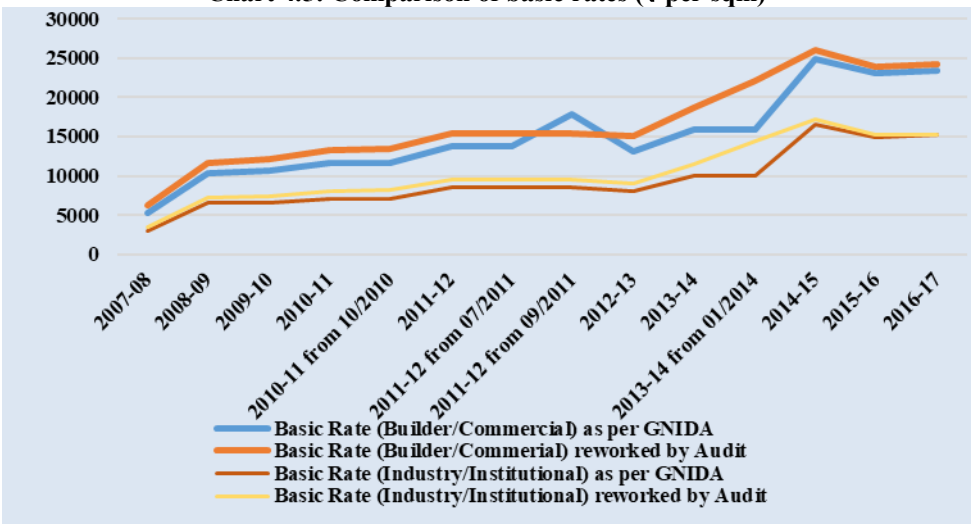
Year	Basic rate calculated by GNIDA as per capital budgeting	Basic rate reworked by Audit after considering all input costs	Basic rate calculated by GNIDA as per capital budgeting	Basic rate reworked by Audit after considering all input costs
	(Builder/Commercial)		(Industry/Institutional)	
2007-08	5320	6264	3014	3563
2008-09	10418	11622	6629	7299
2009-10	10727	12192	6609	7419
2010-11	11658	13232	7157	8020
2010-11 (from October 2010)	11658	13403	7157	8155
2011-12	13756	15458	8556	9471
2011-12 (from July 2011)	13756	15484	8556	9491
2011-12 (from September 2011)	17888	15484	8556	9491
2012-13	13142	15165	7999	9048
2013-14	16180	18698	10099	11471
2013-14 (from January 2014)	16180	22057	10099	14402
2014-15	24842	25968	16633	17171
2015-16	23096	23930	15004	15282
2016-17	23718	24190	15301	15272

Source: Basic rate as per files relating to Pricing of Property in GNIDA

It is evident from the above Table that the basic rates calculated by GNIDA in capital budgeting were at lower side due to not considering/inadequate consideration of input costs except in September 2011[33].

The comparative position of basic rate calculated by GNIDA against the rate reworked by the Audit after considering all the relevant input costs uniformly is depicted in **Chart 4.5**:

Chart 4.5: Comparison of basic rates (₹ per sqm)



Source: Basic rate as per files relating to Pricing of Property in GNIDA

The details of prices calculated on the basis of cost inputs by GNIDA as per capital budgeting, sale price approved by it there against and the sale price reworked by Audit after considering all the above input costs in a uniform manner for various categories are given in ***Appendix-4.2.***

Due to inadequate consideration of essential inputs, *viz.,* additional property, rehabilitation and resettlement, payment of annuity, *Abadi* allotments, interest

[33] Due to incorrect addition of 30 *per cent* of existing rate towards recovery of additional compensation.

expenses and internal development in a uniform manner in fixation of sale price, the sale price were fixed at lower side. The amount of short recovery from the allotments made under various categories due to inadequate consideration of input costs and fixation of sale price at lower side is given in **Table 4.7.**

Table 4.7: Short recovery due to lower fixation of rates

Sl. No.	Category	Period		No. of Allotments	Total value as per Audit	Total value as per GNIDA	Difference
		From	To		(₹ in crore)		
1	2	3	4	5	6	7	8 (6-7)
1	**Builder**						
i	BRS Scheme	March 2009	August 2014	160	9069.48	7836.21	1233.27
ii	RTS Scheme	March 2010	April 2010	7	753.01	541.54	211.47
	Sub Total 1			**167**	**9822.49**	**8377.75**	**1444.74**
2	Commercial Plots	November 2010	December 2016	18	282.68	250.80	**31.88**
3	Industrial	January 2008	December 2016	820	**1439.85**	**1232.25**	**207.60**
4	**Institutional**						
i	IT	April 2007	June 2015	189	931.00	803.52	127.48
ii	Nursery/ Crèche	December 2010	September 2016	53	56.99	50.42	6.57
iii	Electric Sub-station	March 2008	August 2016	31	85.44	63.88	21.56
	Sub Total 4			**273**	**1073.43**	**917.82**	**155.61**
Grand Total (1 to 4)				**1278**	**12618.45**	**10778.62**	**1839.83**

Source: Compiled by Audit on the basis of Data obtained from System Department of GNIDA

Thus, it is evident from above that the sale price were fixed at lower side due to which GNIDA undercharged ₹ 1,839.83 crore from 1,278 allottees under different categories of allotments during the period 2007-08 to 2016-17.

During the Exit Conference (7 January 2021), the State Government accepted the audit observations and stated that a Committee will be constituted to evolve a standard costing guidelines. Status regarding constitution of the committee has not been received (March 2022).

Cost components not included in pricing of Sports City and Recreational Entertainment Park plots

4.4.2 GNIDA decided (February 2011) to develop Sports City as an integrated mini township with all modern and world class sports and other related facilities by adopting development plan similar to that of NOIDA. Subsequently, scheme of Recreational Entertainment Park (REP) was launched (June 2014) in recreational green area of Master Plan 2021.

Audit noticed that GNIDA fixed the reserve price for the Sports City plots by taking a weighted average of the reserve prices for the three categories of land uses allowed in Sports City plots, *viz.,* group housing, commercial and recreational. In case of REP plots, the reserve price of recreational green was applied, as detailed in **Table 4.8**.

Table 4.8: Reserve price of Sports City and REP plots as fixed by GNIDA

Particular	Weighted Average (*per cent*)	Sports City -01 (launched in March 2011)		Sports City-02 (launched in June 2014)		REP-01 (launched in June 2014)
		Land rate (per sqm)	Weighted price	Land rate (per sqm)	Weighted price	Land rate (per sqm)
Recreational	70	4000	2800	7725	5407	7725
Commercial	2	22000	440	44245	885	Not included
Residential (Group Housing)	28	11000	3080	22850	6398	Not included
		Total	6320		12690	7725
Reserve Price (₹ per sqm) fixed by GNIDA			**6400**		**12690**	**7725**

Source: Information provided by GNIDA

GNIDA extended undue benefit of ₹ 690.76 crore due to inadequate consideration of components of essential input cost while determining the cost of land of sports city and REP scheme.

As discussed in ***Paragraph 4.3.2***, GNIDA arbitrarily fixed sale price for residential (group housing) and commercial category plots. Besides essential input costs, *viz.*, additional property, rehabilitation and resettlement, payment of annuity and interest expenses, were also not adequately included in their pricing. Since the sale price of residential (group housing) and commercial plots were the basis for fixing reserve price for Sports City plots, it led to less fixation of reserve prices of Sports City/REP plots as detailed in ***Appendix 4.3***. It is also seen from the Table above that in the reserve price of REP plots, residential component was not included however residential construction of 25 *per cent* was allowed in the brochure without including its weighted cost. This gave undue benefit of ₹ 319.36 crore to the allottees of REP as explained in ***Paragraph 5.4.7.2***.

Further, GNIDA did not revise the sale price of Recreational Green plot for the year 2010-11, which was kept same (₹ 4,000 per sqm) as in the previous year 2009-10. For the year 2014-15, GNIDA had computed the sale price of Recreational Green plot as ₹ 7,210 per sqm under capital budgeting, however, it was fixed at ₹ 7,725 per sqm on the basis of cost inflation index (*i.e.,* increased by 10.211 *per cent* over the previous year's sale price of ₹ 7,010 per sqm). The sale price has been reworked by Audit for the year 2010-11 and 2014-15 considering all inputs (***Appendix 4.4***), which indicate that the sale price of recreation green should have been taken as ₹ 5,709 per sqm for the year 2010-11 and ₹ 12,020 per sqm for the year 2014-15.

The net impact of less fixation of sale price of recreational, commercial and residential (group housing) resulted in less fixation of reserve price of plots of Sports City-01 (by ₹ 1885 per sqm), Sports City -02 (by ₹ 4034 per sqm) and REP-01 (by ₹ 4295 per sqm) as worked out in ***Appendix-4.3***. As a result, the allottees had undue benefit of ₹ 690.76 crore.

In its reply, GNIDA stated (October 2020) that the reserve price of plots is fixed every year after approval of Board by considering the expenditure incurred on land acquisition, development expenditure on special projects and keeping in view of market condition.

During the Exit Conference (January 2021), the State Government agreed to the need for corrective action and stated that a Committee would be constituted to evolve a standard costing guidelines which the Authority would adopt.

Loss due to incorrect fixation of reserve price of Farm Houses plots

4.4.3 Zoning regulations of Master Plan 2021 of GNIDA provides for 'agriculture use zone' outside the urbanisable area which can be used *inter alia* for developing farm houses. GNIDA rolled out two schemes for allotment of plots for farm houses, *viz.*, Institutional Farm Houses scheme and *Krishi* Farm Houses scheme.

In case of determination of reserve price of Institutional Farm Houses plots, GNIDA did not include some input costs. Further, in case of *Krishi* Farm Houses, GNIDA did not include the input costs on account of stamp duty on acquisition of land, interest and establishment charges. As a result, undue benefits of ₹ 495.33 crore were extended to 12 allotees of Farm Houses plots.

As discussed in ***Paragraph 4.4***, the sale price of the properties should be determined in a manner to ensure recovery of all input costs. However, in case of determination of reserve price of Institutional Farm Houses plots, GNIDA did not include some input costs, *viz.*, costs for additional property[34], rehabilitation and resettlement[35], special projects and interest on external development expenses. GNIDA had fixed reserve price of ₹ 2,600 per sqm for Institutional Farm Houses plots without considering above input costs. However, as worked out in Audit, the reserve price for Institutional Farm Houses plots (launched in January 2011) should have been fixed as ₹ 6,350 per sqm after taking into account all input costs[36].The incorrect fixation of reserve price led to loss of ₹ 484.32 crore to GNIDA in allotment of three Institutional Farm Houses plots, as detailed in **Table 4.9**.

Table 4.9: Incorrect fixation of reserve price of Institutional Farm Houses plots

Plot number	Area in sqm	Reserve price as per scheme brochure (₹ per sqm)	Rate worked out in Audit (₹ per sqm)	Bid Price (₹ per sqm)	Difference in bid price and land rate worked out in Audit (₹ per sqm)	Loss (₹ in crore)
FH-01	3,77,000	2,600	6,350	2,730	3,620	136.47
FH-02	4,04,879	2,600	6,350	2,785	3,565	144.34
FH-03	5,66,103	2,600	6,350	2,755	3,595	203.51
Total	**13,47,982**					**484.32**

Source: Data and information furnished by GNIDA.

In case of *Krishi* Farm Houses, GNIDA kept the reserve price of plots as ₹ 5,010 per sqm. However, while computing the reserve price, GNIDA did not include the input costs on account of stamp duty on acquisition of land, interest and establishment charges. As a result, GNIDA fixed lower rate (by ₹ 1,310 per sqm) for these plots, thereby resulting in loss of ₹ 11.01 crore on allotment of nine farm houses measuring 84,047 sqm land.

[34] Constitutes non-movable property standing on the land being acquired, *i.e.,* standing trees, tube well, constructed or semi-constructed building, *etc.*

[35] Additional benefits beyond monetary compensation to the families affected adversely affected by involuntary displacement due to acquisition of land.

[36] In Paragraph 4.4.1, the basic rate for land (January 2011) has been worked out by Audit as ₹ 8,155 per sqm considering saleable area as 70 *per cent* for Institutional category. In case of farm house, the saleable area has been taken as 80 *per cent* (as computed by GNIDA). Further, internal development (₹ 625 per sqm), which was included in case of Institutional category plots in Paragraph 4.4.1, has been excluded in Farm House plots due to the fact that internal development of Farm House plots was the responsibility of allottee.

Thus, GNIDA incurred loss of ₹ 495.33 crore[37] on account of premium due to incorrect fixation of reserve price on allotment of 12 farm houses plots.

In its reply, GNIDA stated (January 2021) that cost of special projects was not loaded in the allotment of Farm Houses as it was under the category of agriculture green. It was further stated that the cost of special projects was recovered from the categories of residential, commercial, industrial and institutional allotments.

The reply is not acceptable, as there was absence of any rationale for not including the cost of special projects as input cost for Institutional Farm Houses scheme. The allottees of Institutional Farm Houses scheme were allowed to construct one dwelling unit, staff/servant quarter, guard room, swimming pool and parking facilities, *etc.* Thus, unlike *Krishi* Farm Houses scheme that did not allow construction of residential facilities, the allottee of Institutional Farm House plots had permission to construct residential facilities and as such, they shall avail the benefit of special projects established by GNIDA. Therefore, cost of special projects should have been loaded in the reserve price of Institutional Farm Houses.

During the Exit Conference (January 2021), the State Government agreed to the need for corrective action in pricing of properties and stated that a committee would be constituted to evolve a standard costing guideline.

Floor Area Ratio and Ground Coverage not considered in fixation of sale price

GNIDA did not consider FAR and GC while determining the sale price due to which it was deprived of extra revenue of ₹ 3,385.37 crore in respect of 1,296 allotments under different categories during the period 2007-08 to 2016-17.

4.5 Floor Area Ratio (FAR) is the quotient of total covered area (plinth area) on all floors divided by the total area of plot. Higher FAR means more covered area is allowed to be constructed on a given area of the plot and *vice versa*. Ground Coverage (GC) is the ground area of the plot which can be covered for construction. It is the area other than open space. Higher GC means more ground area can be covered on a given area of plot. Thus, higher FAR and GC allow the allottee to construct more covered area which can be sold. Besides, increase in FAR and GC puts more burden on the available resources and infrastructure. Therefore, with the allowance of increased FAR and GC, the sale price should accordingly be revised upwards.

In this context, it is pertinent to mention that the Development Authorities (DAs) under Housing and Urban Planning Department in Uttar Pradesh followed the practice of factoring in the higher FAR allowed in pricing of properties.

Audit noticed that GNIDA did not consider FAR and GC while determining the sale price. Audit analysed the cases of higher FAR and GC with respect to the base FAR and GC applicable for the year 2007-08. GNIDA provided increased FAR and GC to the allottees in the subsequent schemes as detailed in **Table 4.10.**

[37] Institutional Farm Houses Plots: ₹ 484.32 crore and *Krishi* Farm Houses Plots: ₹ 11.01 crore.

Table 4.10: Details of increase in FAR and GC

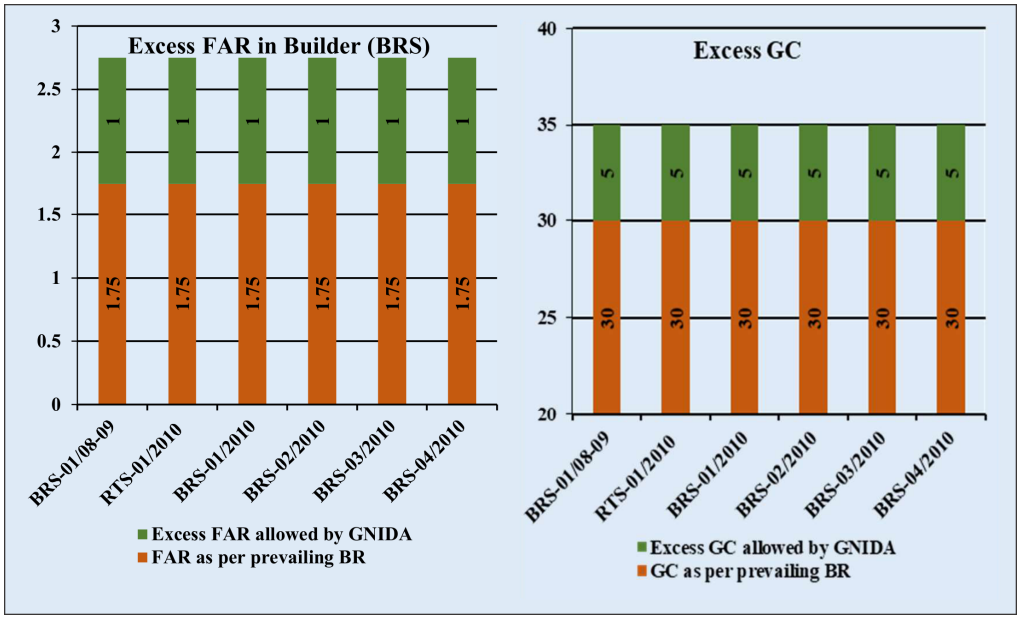
Sl. No.	Category/Years	Period of operation of the scheme	FAR		GC (in *per cent*)	
			Allowed in the scheme brochures	Increase as compared to base year	Allowed in the scheme brochures	Increase as compared to base year
1.	**Builder**					
	2007-08 (Base year)	-	1.75	-	30	-
	BRS 1/2008-09	16-01-09 to 06-02-09	2.75	1	35	5
	BRS 1/2009-10	22-01-10 to 16-02-10	2.75	1	35	5
	RTS 1/2009-10	22-01-10 to 15-02-10	2.75	1	35[38]	5
	BRS 2/2009-10	06-03-10 to 23-03-10	2.75	1	35	5
	BRS 3/2010-11	22-06-10 to 16-07-10	2.75	1	35	5
	BRS 4/2010-11	11-11-10 to 10-12-10	2.75	1	35	5
	BRS 5/2010-11	24-02-11 to 18-03-11	2.75	1	35	5
	BRS 1/2014-15	05-06-14 to 26-06-14	3.50	1.75	35	5
2.	**Commercial**					
	2007-08 (Base year)	-	1.20 and 1.50	-	40	-
	Commercial Plot 1, 2, 3, Commercial Builder Plot 4,5, 7	November 2010 to December 2016	2 and 4	0.80 and 2.50	40	-
	2007-08 (Base year)		0.30	-	40	-
	Petrol Pump-2		0.50	0.20	30	-
3.	**Institutional (Nursery/Crèche)**					
	2007-08 (Base year)	-	0.85	-	40	-
	Open ended schemes	January 2011 to date (as per Building Regulations)	1.50	0.65	40	-

Source: FAR and GC as per scheme brochures provided by GNIDA

Audit further noticed that GNIDA irregularly allowed higher FAR and GC over and above what was allowed in Building Regulation (BR) 2005 to the allottees by including them in the brochures in the cases depicted in **Chart 4.6.**

[38] The scheme brochure provided GC at the rate of 30 *per cent* as per the Bye Laws (Building Regulation 2005, effective from 9 January 2006) applicable at time of launch of the scheme. GC of 35 *per cent* was, however, sanctioned (September 2010) in the building plan of the allottee (Gaursons Hi-Tech Infrastructure Limited; Plot no. GH-01, Sector 4) while sanctioning the Building Plan in September 2010 as per the tender conditions of the allotment.

Chart 4.6: Irregular allowance of excess FAR and GC to Builders



Source: FAR as per Building Regulations notified by the Government of Uttar Pradesh

The excess FAR of one and GC of five *per cent* were allowed in Builder plots, excess FAR by 0.80 and 2.5 over permissible FAR was allowed in commercial builder plots and excess FAR of 0.20 was allowed in petrol pump plots during the schemes launched in April 2006 to December 2010. The excess FAR/GC was allowed mainly during the period January 2009 to December 2010 with the approval of CEO and with the *ex-post facto* approval of the Board. In case of BRS 01/2008-09 launched in January 2009 even the *ex-post facto* approval of the Board was not obtained by the GNIDA.

Audit analysed the sale price for the categories of builders/group housing, commercial, industrial, and institutional after considering the effect of the increase in FAR and GC allowed as compared to the year 2007-08[39] on the sale price arrived at after considering all inputs costs as discussed under ***Paragraph 4.4***. The details of the sale price calculated for above categories after considering FAR and GC[40] are given in ***Appendix-4.2***.

The amount of short recovery by GNIDA from the allotments made under various categories due to not considering input costs and FAR/GC and fixation of sale price at lower side is given in **Table-4.11.**

[39] On the basis of previous year's figures in the costing file of 2008-09 as the files prior to it were not furnished to Audit.

[40] The impact of higher GC was calculated by using the formula of purchasable GC given in the BR under the commercial category which provides that factor for purchasable ground coverage shall be constant at 0.30.

Table 4.11: Loss due to not considering input costs, FAR and GC in fixation of sale price

Sl.No.	Category	Period		No. of Allotments	Total value as per Audit	Total value as per GNIDA	Difference (₹ in crore)
		From	To				
1	2	3	4	5	6	7	8 (6-7)
1	**Builder**						
i	BRS Scheme	March 2009	August 2014	160	11471.76	7836.21	3635.55
ii	RTS Scheme	March 2010	April 2010	7	964.30	541.54	422.76
Sub Total 1				**167**	**12436.06**	**8377.75**	**4058.31**
2	Commercial Plots	November 2010	December 2016	36	**1517.74**	**910.15**	**607.59**
3	Industrial	January 2008	December 2016	820	**1628.82**	**1232.25**	**396.57**
4	**Institutional**						
i	IT	April 2007	June 2015	189	931.00	803.52	127.48
ii	Nursery/ *Crèche*	December 2010	September 2016	53	64.11	50.42	13.69
iii	Electric Sub-station	March 2008	August 2016	31	85.44	63.88	21.56
			Sub Total 4	**273**	**1080.55**	**917.82**	**162.73**
			Grand Total (1 to 4)	**1296**	**16663.17**	**11437.97**	**5225.20**

Source: Compiled by Audit on the basis of data obtained from System Development of GNIDA

Thus, it is evident from above that due to the combined effect of inadequate consideration of essential inputs in a uniform manner (as discussed in ***Paragraph 4.4***) and not considering FAR and GC in fixation of sale price, GNIDA was deprived of extra revenue of ₹ 5,225.20 crore[41] in respect of 1,296 allotments under different categories during the period 2007-08 to 2016-17.

The excess allowance of FAR and GC over and above what the Building Regulations allowed for is yet another case of the Authorities causing undue enrichment of the allottees overlooking its own interest and ignoring regulations. In light of the huge losses of over ₹ 5,200 crore caused to GNIDA, the Government may consider fixing responsibility on the concerned officials of GNIDA.

During the Exit Conference (January 2021), the State Government agreed that higher FAR means more infrastructure and therefore should translate in higher prices and stated that a Committee will be constituted to evolve a standard costing guidelines whose Terms of Reference (ToR) would keep in view the Audit observations. Status regarding constitution of the committee is awaited (April 2022).

Failure in recovery of other costs

4.6 All the costs incurred by GNIDA in acquisition and development should be recovered from the allottees by including the cost elements in the sale price. The nature of costs which are specific to certain allottees and the costs which are not in the nature of regular feature or which cannot be apportioned to all the allottees should, however, be recovered specifically and

[41] Inadequate consideration of input cost: ₹ 1,839.83 crore and FAR and GC not considered: ₹ 3,385.37 crore.

separately from the respective allottees. Audit noticed the following cases of short recovery of such costs from the respective allottees:

Additional compensation paid on land acquisition not recovered

4.6.1 The Hon'ble Allahabad High Court in Gajraj and Others *vs.* State of Uttar Pradesh and Others directed in its judgment (October 2011) that "the petitioners (landowners) were entitled for payment of additional compensation to the extent of the same ratio, *i.e.,* 64.70 *per cent* as already paid for village *Patwari* in addition to the compensation received by them under 1997 Rules/award. The landholders were also entitled for allotment of *Abadi* plot to the extent of 10 *per cent*". It also allowed GNIDA to take decision to extend the above benefit to petitioners whose petitions were dismissed earlier and to those land holders who had not filed the Writ Petition. The Hon'ble High Court also allowed GNIDA to take a decision as to what proportion of additional compensation is asked to be paid by the allottees.

In compliance of the above judgment, Board of GNIDA decided (25 November 2011/20 November 2013) to pay additional compensation and additional *Abadi* plot (four *per cent* being the difference of 10 *per cent* and existing six *per cent*) to all the landowners where notification under Section 6(17) was published after 1 April 2007.

GNIDA also decided (9 November 2011) to recover the cost towards payment of above additional compensation from the allottees as allowed by the Hon'ble Allahabad High Court while directing payment of additional compensation to the farmers. It worked out the rate of recovery from different categories of allottees on the basis of area allotted which was later on revised (31 May 2019) in proportion to their value of allotment.

Due to lackadaisical approach in issuing notices for recovery of amount paid as additional compensation, out of total recoverable amount of ₹ 5,983.63 crore, notices for ₹ 2,697.04 crore were not issued and ₹ 1,219.24 crore could only be recovered (February 2022).

Audit noticed that GNIDA had issued notices for recovery of ₹ 3,286.59 crore only against the recoverable[42] amount of ₹ 5,983.63 crore. Notices for the remaining amount of ₹ 2,697.04 crore were not issued so far (February 2022) despite decision taken for recovery in November 2011. Further, out of ₹ 3,286.59 crore for which notices for recovery were issued, only an amount of ₹ 1,219.24 crore was recovered from the allottees during the period of 2013-14 to February 2022. The remaining amount of ₹ 2,067.35 crore is yet to be recovered.

Thus, due to failure of Finance Division in working out the desired amount for recovery and lackadaisical approach of the respective Property Divisions[43] in issuing notices for ₹ 2,697.04 crore[44], out of the total recoverable amount of ₹ 5,983.63 crore, GNIDA could not recover ₹ 4,764.39 crore[45] even after the lapse of eight years from the decision of the Hon'ble Allahabad High Court.

In its reply, GNIDA accepted (October 2020) the Audit contention and stated that at present many allottees have filed petitions at the Hon'ble Allahabad High Court against recovery of the additional amount. The decision of the court is pending and future recoveries have been installed due to these litigations.

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[42] Includes amount of additional compensation, additional area of *Abadi* Plot and unrecovered portion of development charges against the development of the *Abadi* plot.

[43] Builder, Commercial, Institutional/IT and Industry Departments.

[44] Amount recoverable: ₹ 5,983.63 crore *minus* Notices issued: ₹ 3,286.59 crore.

[45] Notices not issued: amounts to ₹ 2,697.04 crore *plus* Notices issued but amount pending for recovery: ₹ 2,067.35 crore.

Short recovery of cost of additional Abadi plots from other allottees

4.6.2 For allotment of *Abadi* plot, the *Abadi* allottee is required to deposit land cost and development charges for the allotted plot size. The land cost comprises the amount of compensation paid towards land rate to him and acquisition expenses (payable to the ADM-LA) at the rate of 10 *per cent* thereon. The development charges were levied at the rate equivalent to the compensation of land rate or the actual development charges for the year worked out by GNIDA, whichever was higher.

GNIDA, in view of the Hon'ble Allahabad High Court order in case of Gajraj and Others vs. State of Uttar Pradesh and Others which allowed it to recover the cost of additional compensation/additional *Abadi* plot, decided (9 November 2011/31 May 2019) to recover the cost of ₹ 5,983.63 crore from the existing (other than *Abadi)* allottees towards payment of above additional compensation and allotment of *Abadi* plot.

While determining the sale price for allottees of other than *Abadi* plots, GNIDA adjusted the cost recoverable from the *Abadi* allottees twice which led to short recovery of ₹ 372.54 crore.

Audit noticed that while determining (May 2019) the cost of additional four *per cent* developed *Abadi* land (27,13,698 sqm) recoverable from other allottees, GNIDA deducted area of additional four *per cent Abadi* land (cost of which is recoverable from the landowners) from the grossed up[46] area of undeveloped land (49,33,996 sqm) and multiplied the difference by the rate of *Abadi* land. Again, GNIDA adjusted the cost recoverable from the landowners towards allotment of developed *Abadi* plot. Thus, while working out the cost of additional *Abadi* land recoverable from allottees other than *Abadi* plots, GNIDA adjusted the cost recoverable from the landowners twice. This resulted in short recovery of ₹ 372.54 crore from allottees other than *Abadi*.

In its reply, GNIDA stated (October 2020) that in calculating the cost of *Abadi* plots on account of additional compensation, the cost of additional land (four *per cent*) has already been loaded by using the formula[47] for grossing up the land and deducting four *per cent* towards land cost recoverable from *Abadi* allottee.

The reply of GNIDA is not acceptable as the land cost recoverable from *Abadi* allottees was adjusted twice as detailed above.

Short recovery of cost of land from allottees of Abadi plots

4.6.3 GNIDA prescribed that the *Abadi* land shall be allotted to the landowners on deposit of the land rate for the area allotted at the rate of compensation actually paid to him. The amount of additional compensation (64.7 *per cent*) of the original land rate was also a part of the compensation paid to such allottee. Therefore, the rate of additional compensation was also to be recovered from the *Abadi* allottee. GNIDA, however, did not recover additional compensation of ₹ 13.93 crore from 1,005 *Abadi* allottees during the period November 2011 to December 2017.

Further, a development charge was to be recovered from the *Abadi* allottees at the rate equivalent to the land rate, which should not be lower in any case than the development cost fixed on the basis of cost of the development works, in respect of the allotments upto May 2013 and thereafter at the rate of 50 *per cent*. Since additional compensation was a part of the land rate, the

[46] Grossing up due to 55 per cent saleable land.
[47] (Four *per cent* x 100/55) *minus* four *per cent.*

GNIDA failed to recover additional compensation and proportionate development charges from the *Abadi* allottees to the extent of ₹ 20.02 crore.

development charges should also have been increased by the rate of additional compensation (50 *per cent* of rate of additional compensation from May 2013). GNIDA failed to levy development charges on the additional compensation. Resultantly, GNIDA was unable to recover at least[48] ₹ 6.97 crore (being 50 *per cent* of additional compensation of ₹ 13.93 crore) from 1,005 *Abadi* allotees during the period November 2011 to December 2017.

Thus, GNIDA failed to recover ₹ 20.90 crore from the *Abadi* allottees due to not recovering additional compensation and development charges on the additional compensation.

In its reply, GNIDA stated (October 2020) that it has recovered ₹ 83.71 lakh (additional compensation: ₹ 64.21 lakh and development charges: ₹ 19.50 lakh) from 106 *Abadi* allottees. It further stated (August 2022) that an additional amount of ₹ 3.92 lakh (additional compensation: ₹ 2.98 lakh and development charges: ₹ 0.94 lakh) has been recovered.

Thus, even after considering recoveries made by GNIDA, an amount of ₹ 20.02 crore on account of land rate and development charges towards payment of additional compensation remained unrecovered.

Recovery of ex-gratia payments for land acquisition not done

4.6.4 With a view to resolve the issue of demand for increase in compensation by the farmers in case of eight villages (*Surajpur, Ajayabpur, Gharbhara, Ghodi Bachheda, Saini, Dadha, Mathurapur* and *Dabra*), GNIDA decided (23 December 2008) payment of an *ex-gratia* amount of ₹ 431.82 crore.

GNIDA failed to recover *ex-gratia* of ₹ 307.37 crore from the allottees as it did not include this amount in the standard costing from the year 2015-16.

GNIDA paid (January 2009 and February 2011) ₹ 431.71 crore to the ADM (LA) for onward payment to the affected farmers. The recovery of expenditure incurred on the above head from allottees was made by considering it in the standard cost under the head 'recovery for special projects'[49]. Therefore, in order to recover the full amount of expenditure incurred on various special projects, the cost of such projects was required to be included during the year of its occurrence and each succeeding year till the total cost of all such projects was recovered. Audit noticed that GNIDA included the expenditure incurred on *ex-gratia* under the cost of special projects during the years 2009-10 to 2014-15. Thereafter, from the year 2015-16, such amount was not included in the cost of special projects. Due to this, the expenditure incurred on *ex-gratia* was not recovered in full. Out of ₹ 431.71 crore incurred on *ex-gratia*, GNIDA could recover ₹ 124.34 crore[50] ***(Appendix 4.5)*** during the years 2009-10 to 2014-15 from sale of properties and the remaining amount of ₹ 307.37 crore could not be recovered due to exclusion of this head from the cost of special projects.

In its reply, GNIDA stated (October 2020) that the cost of ₹ 431.32 crore on account of *ex-gratia* payment was loaded in the standard cost under special projects from the year 2009-10 to 2013-14 and the total cost recovered during

[48] Since the date of allotments of *Abadi* plot to allotees not available to levy amount equivalent to rate of additional compensation for allotments prior to May 2013.

[49] The rate of recovery for special projects was calculated for each year by dividing the total projected cost of special projects undertaken up to date remaining for recovery by the balance gross area to be developed for sale.

[50] *Ex-gratia* recovered in 2009-10: ₹ 9.01 crore, 2010-11: ₹ 44.37 crore, 2011-12: ₹ 0.02 crore, 2012-13: ₹ 0.63 crore, 2013-14: ₹ 37.66 crore and 2014-15: ₹ 32.65 crore.

the above period was ₹ 3,445.66 crore which includes the cost on account of *ex-gratia* payments.

The reply of GNIDA is not acceptable as the remaining amount of *ex-gratia* of ₹ 307.37 crore could not be recovered by GNIDA due to not including this head under the special projects from the year 2015-16 and onwards.

Loss of stamp duty to State exchequer due to incorrect fixation of sale price

4.7 Section 17 read with Section 78 of the Registration Act, 1908 provided that the leases of immovable property for any term exceeding one year shall be required to be registered at the fee determined by the State Government. Further, Section 3 of the Indian Stamp Act, 1899 prescribed the quantum of duty payable on the execution of lease deed. The GoUP exercising the powers given under the Indian Stamp Act, 1899 revised vide order[51] (June 2008) and prescribed payment of stamp duty[52] at the rate of five[53] *per cent* of consideration amount of property being registered.

Due to incorrect fixation of sale price, the State exchequer was put to loss of stamp duty of ₹ 320.56 crore on amount of ₹ 6,411.29 crore less recovered by GNIDA.

Audit noticed that due to incorrect fixation of sale prices, GNIDA suffered loss of ₹ 6,411.29 crore[54] towards short recovery of land premium (consideration) from the allottees as discussed in ***Paragraphs 4.4 and 4.5 of Chapter-IV: Pricing of Properties***. Consequently, the State exchequer was also put to loss of stamp duty of ₹ 320.56 crore[55] on the above amount of land premium short charged by GNIDA.

In its reply, GNIDA stated (October 2020) that the amount of loss of stamp duty does not seem to be logical.

The reply of GNIDA is not acceptable since the stamp duty is payable to the GoUP under Section 3 of the Indian Stamp Act, 1899 on the amount of consideration (land premium) of the immovable property being transferred at the rate prescribed by the GoUP. Had GNIDA fixed the sale prices appropriately for allotment of properties, the GoUP would not have been put to loss of stamp duty on the amount of consideration (land premium) of ₹ 6,411.29 crore short recovered from the allottees as discussed in detail in ***Paragraphs 4.4 and 4.5***.

4.8 Conclusion

GNIDA did not prepare any guidelines for pricing of the properties due to which method of pricing was not well structured. The method of pricing was not consistent across the years and prices were fixed arbitrarily without consideration of all the input costs and the benefits of Floor Area Ratio/Ground Coverage. Further, no mechanism was developed to ensure recovery of the costs which could not be factored in the sale prices of the properties. Lower fixation of sale price not only resulted in substantial loss of revenue to GNIDA but also resulted in loss of stamp duty to the

[51] SR-5-2756/11-2008-500(165) – 2007 dated 30 June 2008.
[52] On leases for period exceeding thirty years.
[53] Eight *per cent* applicable earlier vide notification no. KSB-5-3706/11-1998 dated 31 August 1998.
[54] ₹ 5,225.20 crore (Paragraph 4.5) *plus* ₹ 690.76 crore (Paragraph 4.4.2) *plus* ₹ 495.33 crore (Paragraph 4.4.3)
[55] At the rate of five *per cent.*

State exchequer. Thus, undue benefits were factored in the pricing of different categories of plots.

4.9 Recommendations

Recommendation Number	Recommendation
9.	GNIDA should prepare guidelines for pricing of properties to streamline the method of pricing. The State Government has accepted the recommendation.
10.	GNIDA should consider all the input costs and factor in the benefits of FAR and GC in pricing of the properties. The State Government has accepted the recommendation and assured that a Committee will be set-up by the Government to recommend costing guidelines which *inter alia* will keep in view the observations made by Audit.
11.	GNIDA should develop mechanism for recovery of other costs which are not a component of the sales price but to be recovered separately from the specific allottees. The State Government has accepted the recommendation.
12.	Undue benefits given by way of excess FAR, excluding input costs and through gaps in slab rates should be separately investigated and responsibility fixed.

CHAPTER–V
Allotment of Properties (General)

CHAPTER–V

Allotment of Properties

V. General

Introduction

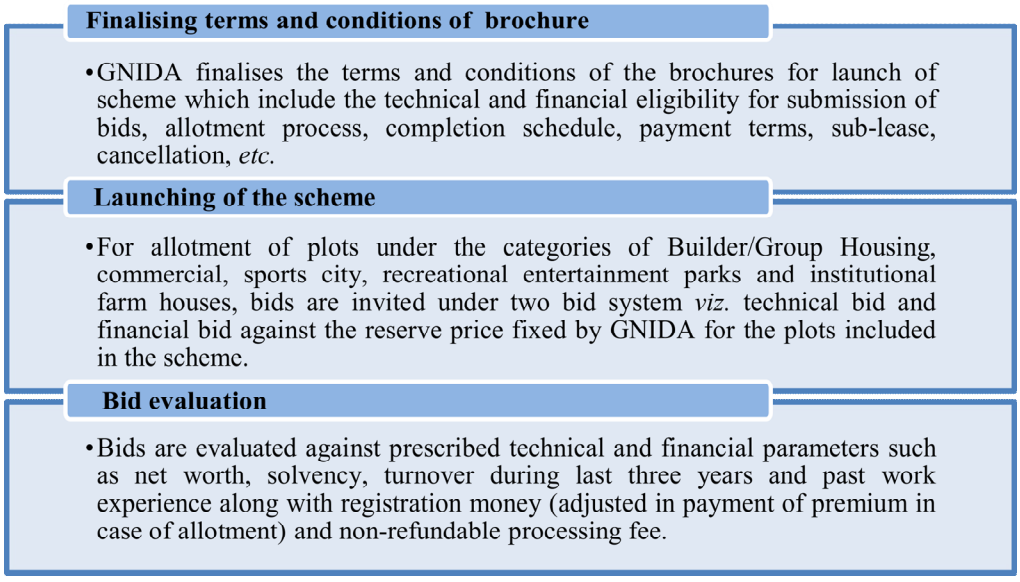
5.1 The main objective of the Greater Noida Industrial Development Authority (GNIDA) is to develop industrial area within its jurisdiction and development of residential, commercial and institutional area is subservient objective to achieve the objective of industrialisation.

The four Property Divisions of GNIDA, *viz.,* Builder Division, Commercial Division, Institutional Division and Industry Division deal with the allotments of various categories of properties and its post-allotment follow up. The Planning Division of GNIDA is responsible for approval of building plans and maps of the allotted plots and ensuring the construction of building as per the approved building plans and maps. Certain categories of properties, *viz.,* builders/group housing, commercial, sports city, recreational entertainment parks and institutional farm house were allotted on bid basis, while others, *viz.,* institutional, IT and industrial plots were allotted based on interviews by the Screening Committee in GNIDA. *Krishi* farm houses were allotted on the basis of draw of lots. The process adopted in each is detailed in the succeeding sections.

Process of allotment on bid basis

The process involved in stages from launching the scheme till follow-up and post-allotment compliances in respect of allotments made through inviting bids under the categories of group housing/builder, commercial, sports city, recreational entertainment parks and institutional farm houses, is depicted in **Chart 5.1.**

Chart 5.1: Process of allotment on bid basis and post-allotment follow-up



Recommendation and approval for allotment

- Financial bids of those bidders are opened who qualify in the technical bid. The bidder who quotes the highest bid against the reserve price is recommended by the Allotment Committee for allotment of specific plot, which is approved by the Chief Executive Officer (CEO).

Issue of Reservation cum acceptance and Allotment letter

- After approval of CEO, reservation cum acceptance letter is issued for deposit of reservation money within one month, except in case of Commercial category, where allotment letter is issued directly after the approval of allotment by CEO.
- On receipt of reservation money, GNIDA issues allotment letter in favour of the applicants for deposit of allotment money within the prescribed time and remaining amount to be deposited in instalments.

Issue of checklist for execution of lease deed

- On receipt of allotment money, GNIDA issues checklist (containing the formalities to be completed for execution of lease deed) and lease plan to the allottee for execution of lease deed within prescribed timeline. Consequent to the execution of lease deed, physical possession of land is given.

Approval of building plan and maps

- After execution of lease deed, the allottee obtains approval of the bulding plan and map from GNIDA and constructs the building as per the approved plan.
- Planning Division of GNIDA is responsible to ensure compliance of building completion and respective Property Division is responsible for ensuring compliance of terms and conditions of allotment and lease deed.

Completion of project

- The project is required to be completed within the period as prescribed in the scheme brochure, failure of which attracts penalty.
- On completion of the project, occupancy/completion certificates are issued and permission is given to the builder/developer for tripartite sub-lease of units to the ultimate users.

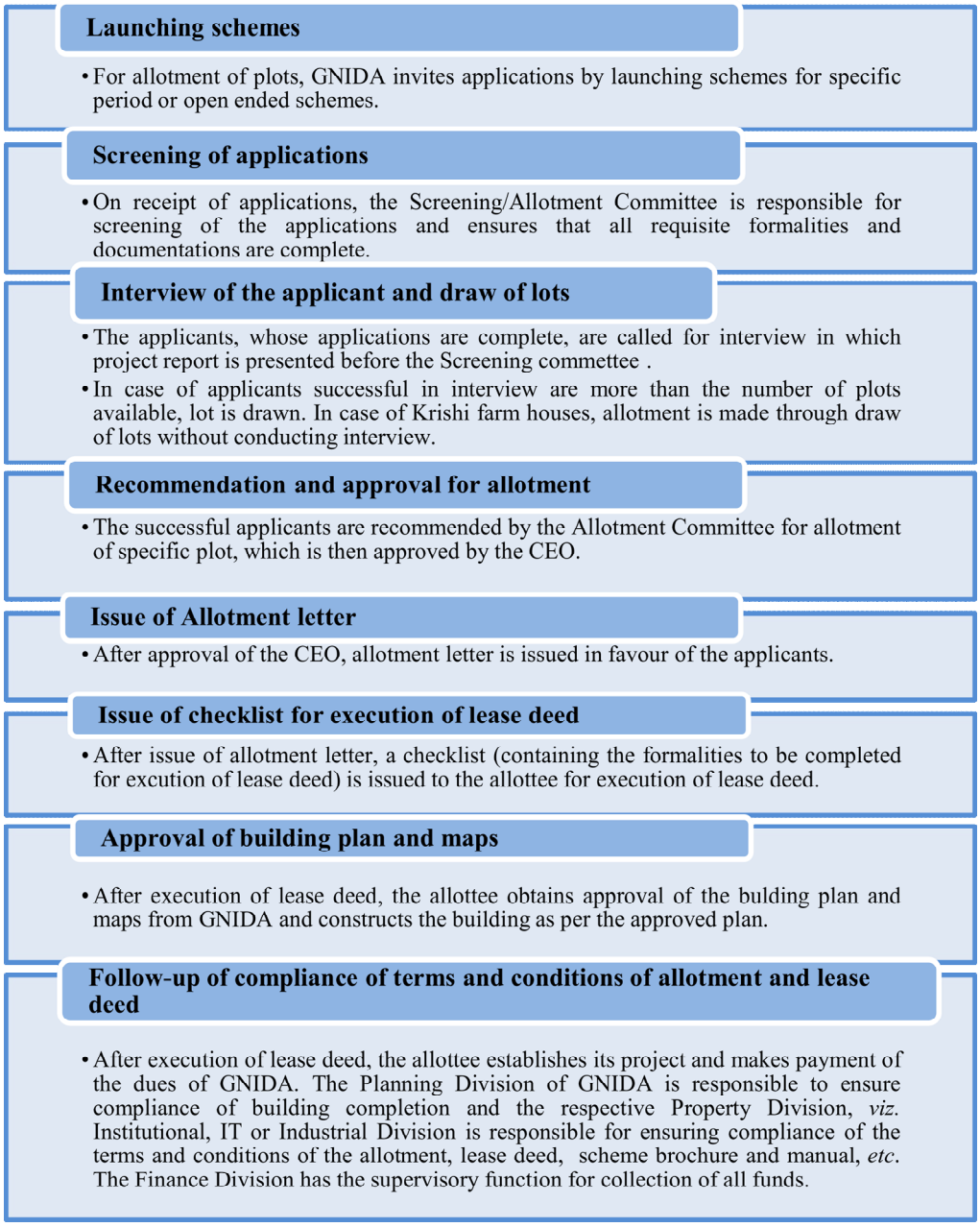
Source: Allotment files of GNIDA

Process of allotment on interview basis

The institutional, IT and industrial plots are allotted on fixed land rates to the entrepreneurs who are successful in interview. If applicants successful in interview are more than the number of plots available, lot is drawn in their name and allotment is made to the applicant whose name appears in the draw of lot. Krishi farm house is allotted on fixed land rates through draw of lots without conducting interview.

The process involved in stages from launching the scheme till follow-up and the post allotment compliances in respect of allotments made through interview, *viz.,* Institutional/IT and Industrial plots and through draw of lots, *viz.*, Krishi farm house is depicted in **Chart 5.2.**

Chart 5.2: Process of allotment on interview basis and post-allotment follow-up

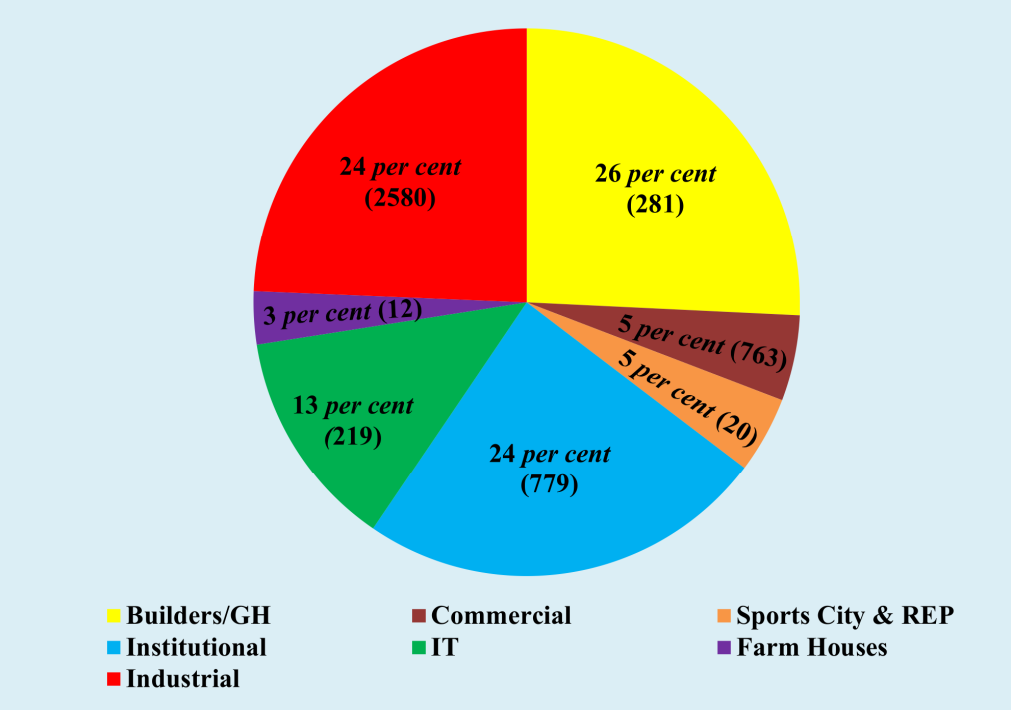


Source: Allotment files of GNIDA

Status of allotments

5.2 GNIDA allotted 4,654 properties (including sub-divided plots) measuring 4,643.28 hectare under various categories (excluding residential) since its inception (January 1991) to 2020-2021 as depicted in **Chart 5.3**.

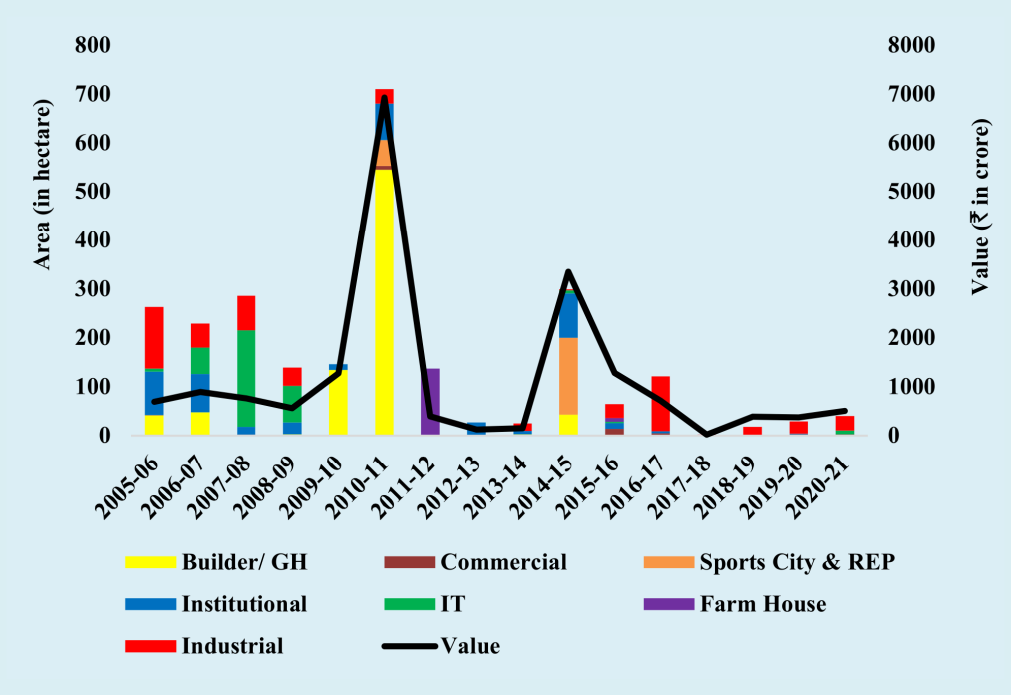
Chart 5.3: Area-wise allotment of plots (in *per cent*) under various categories since inception to 2020-21 (No. of allotments in bracket)



Source: Data provided by GNIDA

During the period 2005-06 to 2020-21 (period covered in Performance Audit), GNIDA allotted 2,459 properties measuring 2,535.45 hectare under various categories (excluding residential). The year-wise allotments of properties during the period 2005-06 to 2020-21 is depicted in **Chart 5.4**.

Chart 5.4: Year-wise allotments of plots during 2005-06 to 2020-21



Source: Data provided by GNIDA

From Chart 5.4, it is evident that:

- The highest allotment both in terms of area and value was done in the year 2010-11 with an allotment of an area of 710.02 hectare with allotment premium of ₹ 6,927.12 crore.
- Most of the allotments of builders/group housing category, *viz.,* 66.81 *per cent* in terms of area took place in 2010-11;
- The industrial allotments were concentrated during the period 2005-06 to 2008-09, accounting for 52.09 *per cent* of total industrial allotments in the period. Thereafter, in 2016-17 again there was 20.61 *per cent* allotment in industrial category; and
- IT allotments in terms of area were largely during the period 2006-07 to 2008-09.

The development activities were stopped during the period 21 October 2011 to 24 August 2012 as per the orders of Hon'ble Allahabad High Court in its judgement dated 21 October 2011 in the case of the Gajraj and Others *vs.* State of Uttar Pradesh and Others[1] directing for carrying development activities only after approval of Master Plan 2021 by NCRPB.

Allotment of properties under various categories

5.3 This Chapter contains six sub chapters which deal with the allotment of properties under various categories, *viz.,*

- Sub-chapter V (1): Allotment of Industrial Plots;
- Sub-chapter V (2): Allotment of Builders/Group Housing Plots;
- Sub-chapter V (3): Allotment of Commercial Properties;
- Sub-chapter V (4): Allotment of Sports City and Recreational Entertainment Park;
- Sub-chapter V (5): Allotment of Institutional and IT Plots; and,
- Sub-chapter V (6): Allotment of Farm Houses Plots.

Common irregularities in allotment of properties

5.4 Audit noted serious irregularities in the process of allotment and post allotment compliances in all allotment categories during test check. These have been discussed in detail in the Sub-chapters V (1) to V (6). A number of irregularities of similar nature were observed across the categories of allotments. While these are discussed in detail in the respective Sub-chapters, some of the issues having a common thread across various categories are highlighted in the succeeding paragraphs.

(i) Terms and conditions of allotment not approved by Board: Scheme brochure containing the terms and conditions of allotment is a significant document governing the process of bidding, allotment, realisation of premium and execution of the project. Therefore, it should be approved by the Board prior to launch of the scheme. Audit observed that out of 22 schemes[2], only

[1] Writ Petition C. No. 37443 of 2011.

[2] Out of 46 schemes for allotment of properties test checked in audit, GNIDA did not provide information regarding approval of scheme brochures by Board in 24 cases.

one scheme brochure (*Krishi* Farm Houses) was approved by the Board before launching the scheme. GNIDA submitted 12 schemes to the Board *ex-post facto*, out of which Board granted approval of 10 scheme brochures while in other two cases (Sports City-02 and REP-01), it merely perused these brochures without approval or rejection. Remaining nine scheme brochures were not submitted to the Board even for *ex-post facto* approval.

(ii) Change in terms and conditions of brochures to the detriment of GNIDA: The existing terms and conditions of allotments relating to ineligibility of the defaulters of earlier schemes and the requirement for obtaining bank guarantee from the allottees were removed and the conditions relating to the deposit of reservation and allotment money and the sub-division of plots were relaxed in the subsequent scheme brochures of Group Housing/Builder, Commercial and Sports City categories. Further, the existing condition of payment plan in the categories of Group Housing/Builder, Commercial and Sports City which provided for levy of interest on the balance[3] premium from the 'date of allotment' was changed (June 2014 and onwards) imprudently in the subsequent scheme brochures to the 'date/due date of deposit of allotment money' which was 60 days to 120 days after the date of allotment. Due to this, GNIDA suffered loss of interest besides deferment of premium instalments.

(iii) Screening of application and allotment: There was absence of objective criteria for evaluation of applications of Industrial and Institutional/IT plots, which were allotted on interview basis. As a result, the decision of Screening/Allotment committee for allotting these plots lacked any transparency. Audit also noticed undue favour in allotment of Industrial, Institutional and IT plots, despite one or more essential documents, such as registration certificate, financial statements, statement of net worth and liquidity certificate, not submitted by the applicants along with the application form. Builders/Group Housing Plots were also allotted to ineligible applicants who did not meet the brochure conditions for technical and financial eligibility.

(iv) Allotment of plots without ensuring intactness: GNIDA should ensure that plots being allotted are free from all encumbrances/encroachment and dispute so that there is no delay in preparation of lease plan and issue of checklist thereon for ensuring smooth handover of the possession of plot to allottees. This would also enable allottees to construct the project within the prescribed period and fulfil the desired objective for allotment. Audit observed that in all the categories, GNIDA failed to ensure allotment of encumbrance free plots which adversely affected the objective of its allotment.

(v) Delay in issue of checklist: Consequent to allotment and receipt of allotment money, GNIDA is required to issue checklist for execution of lease deed. GNIDA, however, did not prescribe any time frame for issuing the checklist. Due to this, the checklists were issued with delay of two months to five years from receipt of allotment money. This resulted in delay in execution of lease deed and consequent loss of lease rent, besides extension of the period for completion of the project by allottees.

[3] remaining after adjustment of registration money, reservation cum acceptance money and allotment money from the premium of the plot.

(vi) Escrow account not opened with allottees: In order to safeguard the interest of GNIDA as regard to the payment of dues by the developer and also ensuring the application of funds collected by the developer from the ultimate buyers/dwellers on the concerned projects, the provision of Escrow Account with the developer is a reliable mechanism. However, GNIDA did not include the condition for opening of escrow account by allottees in scheme brochures for any category of allotment. GNIDA also failed to ensure opening of escrow accounts by defaulting allottees despite GoUP orders (December 2016) and its own direction (March 2019). As a result, GNIDA failed to secure timely payments of its dues and timely completion of projects to ensure the financial interest of ultimate buyers.

(vii) Grant of mortgage permission: In spite of up-to-date dues against the premium and lease rent not cleared by the allottees, GNIDA granted permission to mortgage the plots of Builders/Group Housing, Sports City, Farm House and Industrial categories in violation of the conditions of the brochures/manual.

(viii) Allotment of plots to consortium allottees: GNIDA allotted plots to consortium allottees despite deficient Memorandum of Associations delineating roles and responsibility of each consortium member in the project. Subsequent to allotments, consortium members sub-divided plots and became independent allottees of sub-divided plots. As a result, plots got allotted to those allottees who were themselves not financially or technically eligible for allotment. As a result, the projects could not be completed within the prescribed period. In fact, the extent of sub-division of plots in the Sports City was so pronounced that the very objective of creating sports infrastructure like golf course has been rendered impossible.

(ix) Delay in execution of projects: A number of projects/units were not completed or made functional by the allottees within the prescribed period under all the categories of allotments. Audit noticed change in shareholding of allottees before completion of project or making the units functional, even sometimes without levy of CIS charges. This indicates that allottees had obtained plots for the purpose of trading rather than setting up of projects.

The ensuing chapters bring out the various irregularities in allotment of properties, position of development of allotted properties and the responses of the State Government and GNIDA thereto.

CHAPTER–V (1)
Allotment of Industrial Plots

CHAPTER–V

Allotment of Properties

V (1) Allotment of Industrial Plots

Introduction

5.1.1 The main objective of GNIDA is to develop area under their jurisdiction as industrial area. For this, industrial plots are allotted by GNIDA where allottees have to establish industrial units within the period prescribed in the terms and conditions of the Scheme Brochure.

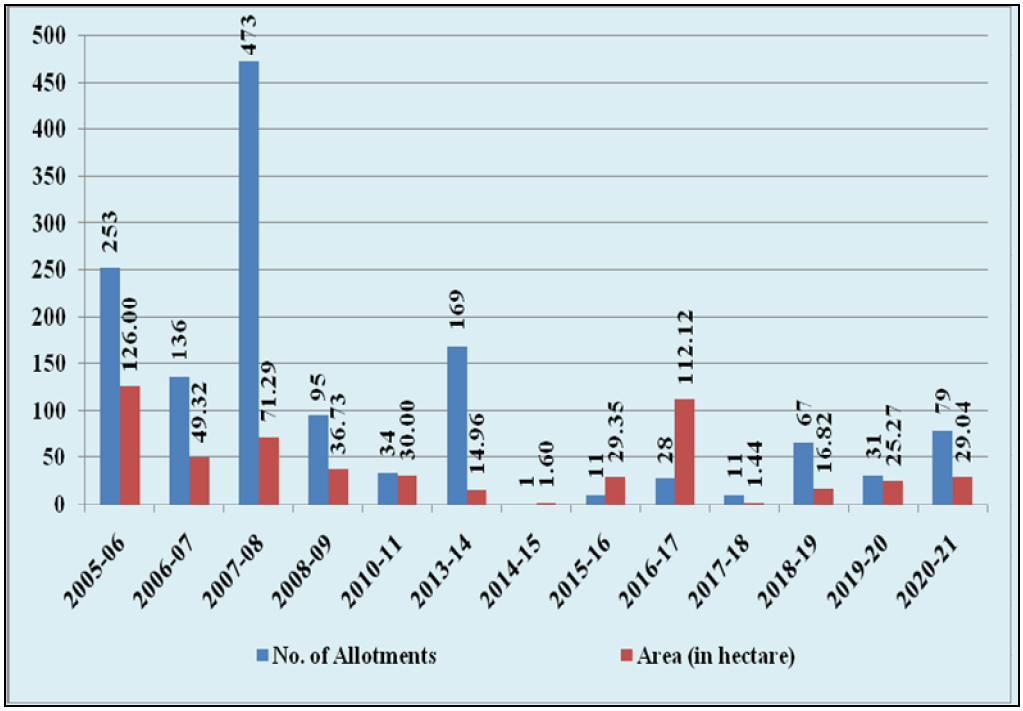
Industry Division of GNIDA deals with allotment of industrial plots and follows-up the post allotment compliances. Planning Division of GNIDA is responsible for monitoring of construction on Industrial plots and their completion.

Status of allotments of Industrial Plots

5.1.2 GNIDA allotted 2,580 plots (including sub-divided plots) measuring 1,130.21 hectare under Industrial category since its inception (January 1991) to March 2021, which constituted 21 *per cent* of total land allotted (5,324.23 hectare) by GNIDA. As on April 2021, industrial units were made functional on 1,341 plots out of 2,580 allotted plots.

During the period 2005-06 to 2020-21[1], GNIDA allotted 1,388 industrial plots with total area of 543.94 hectare. Year-wise allotments (plots/sub-divided plots) and its aggregate area during the period 2005-06 to 2020-21 is depicted in **Chart 5.1.1**.

Chart 5.1.1: Year-wise allotment of industrial plots during the period 2005-06 to 2020-21



Source: Data and information furnished by GNIDA.

[1] The performance Audit covers period from 2005-06 to 2017-18 and the audit findings have been updated up to the year 2020-21.

As on April 2021, overdue against the land premium (principal), lease rent and interest was ₹ 630.56 crore against 972 industrial plots (37.67 *per cent*) out of 2,580 industrial plots allotted since inception (1991) which were largely against the allotments made since inception to the period covered in Audit, *i.e*, up to 2017-18. Out of above overdue of ₹ 630.56 crore, overdue of ₹ 373.64 crore pertained to allotments made during the year 2005-06 to 2020-21, as detailed in **Table 5.1.1**.

Table 5.1.1: Overdue against industrial plots allotted during 2005-06 to 2020-21

Total number of allotments	Number of allotments against which dues were outstanding	Overdue against defaulting allottees up to April 2021 (₹ in crore)			
		Principal amount	Interest on principal	Lease rent including interest	Total
1,388	595	175.59	133.52	64.53	373.64

Source: Information furnished by GNIDA.

The age-wise analysis of above overdue is detailed in **Table 5.1.2**.

Table 5.1.2: Age-wise analysis of overdue as of April 2021

Period of overdue	No. of defaulting allottees	Overdue against defaulting allottees up to April 2021 (₹ in crore)
Above 10 years	39	66.35
Five to 10 years	117	64.56
Three to five years	67	10.42
Below three years	372	232.31
Total	**595**	**373.64**

It may be seen from the above table that an amount of ₹ 141.33 crore was overdue from 223 allottees for more than three years, however, GNIDA did not cancel the plots of defaulting allottees in accordance with the terms and conditions[2] of the allotment.

Audit Coverage

5.1.3 As per data obtained (January 2018) from GNIDA at the time of selecting sample for detailed examination of land allotment cases, GNIDA had allotted 1,221 industrial plots having an aggregate area of 472.35 hectare during the period of Performance Audit, *i.e.,* 2005-06 to 2017-18. Out of these allotments, allotment of 44 industrial plots measuring 203.62 hectare were selected (August 2018) on the basis of stratified random sampling through IDEA software for detailed examination during the Performance Audit. However, records relating to allotments of two plots[3] were not provided to Audit.

Audit examined the records relating to allotment of 42 plots[4] besides conducting physical verification along with representatives of GNIDA of two

[2] Allotments were liable to be cancelled in case of default on the part of the applicant allottee/lessee for breach/violation of terms and conditions of registration, allotment/lease and/or non-deposit of reservation money/allotment money or two consecutive installments of the premium/lease rent.

[3] Rajshi Steering Private Limited (Plot no. 8, Sector Ecotech-XI) and M.G. Enterprises (Plot no. 81, Sector Ecotech-XI).

[4] Including one allottee checked but cancelled by GNIDA later on, *viz.*, Vidhya PU Foam Private Limited (Plot No. 76, Sector Ecotech-I).

industrial sites[5]. Audit also analysed the status of development of industrial units on allotted plots. The compliances required from allottees being monitored by the Planning Division could not be examined in the Performance Audit, since Planning Division did not provide files relating to building completion and map approvals for any of the 44 sampled industrial plots.

Audit findings

The audit findings, which are discussed in succeeding paragraphs, have been grouped as under:

- Deficiencies in systems and procedures ***(Paragraphs 5.1.4 to 5.1.4.4)***;
- Irregularities in screening of applications and allotments ***(Paragraphs 5.1.5 to 5.1.5.3)***;
- Violation of Policy and Procedure for Industrial Property Management ***(Paragraphs 5.1.6 to 5.1.6.2)***;
- Terms and conditions of Brochures not complied with ***(Paragraph 5.1.7 to 5.1.7.5)***;
- Provisions of Building Bye-Laws not complied with - Penalty from allottee not recovered ***(Paragraph 5.1.8)***; and
- Outcome of allotments of Industrial plots ***(Paragraph 5.1.9)***.

Deficiencies in systems and procedures

5.1.4 Audit noticed deficiencies in systems and procedures in the working of GNIDA which also led to financial losses to GNIDA. These are discussed below:

Loss due to allotment of plots without ensuring its intactness

5.1.4.1 After completion of the land acquisition process, GNIDA develops acquired land into different Sectors. The allotment wings dealing with various categories of properties allot such developed land under different schemes launched by GNIDA. As per terms and conditions of brochures published during the years 2005-06 and 2007-08, allottees were required to get the lease deed executed within 18 months from the date of allotment (subsequently changed to 60 days from the date of issue of check list, in the year 2013) and make the industrial unit functional within 36 months from the date of allotment (subsequently changed to 36 months from the date of execution of lease deed, in the year 2013).

For allottees to execute their lease deeds and start construction on their industrial plots, it was necessary that GNIDA ensures that plots allotted are free from all encumbrances and all infrastructure amenities are well developed.

- ***Allotment of plots in Sector Ecotech-I***

Audit noticed that GNIDA did not ensure the intactness of the plots (free from all encumbrances) and its development before issuing allotment letters in three allotment cases in Sector Ecotech-I out of 41 cases[6] of allotments checked in

[5] Hari Home Furnishing Private Limited (Plot No. 109 A and 110, Sector Ecotech-I Extension) and entire Sector Ecotech-XI.

[6] Excluding one allottee checked but cancelled by GNIDA later on, *viz.,* Vidya PU Foam Private Limited.

audit. The reasons for delays in handing over possession of these plots to allottee are discussed in **Table 5.1.3**. As a result, GNIDA had to allow additional time to allottees for setting up of industrial units from the date of intactness of plots. If these plots had been allotted later, *i.e.*, after removing encumbrances, GNIDA could have received ₹ 10.04 crore more[7] on account of premium due to difference in land rate at the time of allotment and rate at the time of intactness of the plot, as detailed in ***Appendix 5.1.1*** and summarised in **Table 5.1.3**.

Table 5.1.3: Details of allotment without ensuring intactness of plots

Sl. No.	Name of allottee	Date of allotment	Plot No./ Sector	Area (in sqm)	Reason due to which physical possession was not handed over to the allottee	Date of intactness of plot	Loss due to allotment of plot without intactness (₹ in crore)
1.	Dharampal Satyapal Limited	17-11-2005	B/2, Ecotech-I Extension	1,05,453	Land was not under possession of GNIDA, as detailed in Case Study below.	30-04-2010	7.44
2.	USI Service Centre Private Limited	21-02-2006	B-11, Ecotech-I Extension	24,039.58	The land was allotted without demarcation of plot. In March 2007, GNIDA changed the allotment of B-11 plot to B-3/2 plot considering the fact that a high tension electric line was passing over this parcel of land and construction below this line was not permitted.	15-03-2007	0.82
3.	Ilex Infrastructure Private Limited	28-12-2006	49, Ecotech Extension-1	4,050	Approach Road was not developed for the plot and therefore, physical possession could be handed over to the allottee after 10 years from the date of allotment.	20-02-2017	1.78
						Total	**10.04**

Source: Information provided by GNIDA.

GNIDA did not ensure intactness of the plots and its development before issuing allotment letters in three cases which not only resulted in financial loss of ₹ 10.04 crore to GNIDA but it was also an obstacle in establishing industrial units by the respective allottees.

The allotment of plots without ensuring its intactness not only resulted in financial loss of ₹ 10.04 crore to GNIDA in these three cases, but also it was a obstacle in establishing industrial units by the respective allottees without their fault. Out of these three cases, a case study in respect of allotment of Plot No. B/2, Ecotech-I Extension is given as under:

Case Study - Allotment of industrial plot without taking possession of land

Scrutiny of allotment file of the industrial Plot No. B/2, Sector Ecotech-I Extension revealed that the plot measuring 1,05,453 sqm[8] was allotted (17 November 2005) to Dharampal Satyapal Limited at a premium of ₹ 11.87 crore on the rates prevailing in 2005-06. It was mandatory to make the industrial unit operational within 36 months of the date of allotment, *i.e.*, by 16 November 2008.

Sector Ecotech-I Extension covered lands falling in villages *Kasna, Dadha and Sirsa*. The land of village *Sirsa* could be acquired by GNIDA in December 2008. The development work for Sector Ecotech-I Extension was also affected during February 2008 to October 2008 due to demand of the affected farmers for higher compensation. Further, Plot No. B/2 also involved acquisition of land parcels pertaining to Revenue and Police Departments, which could be acquired only in May 2009 and September 2009, respectively. As a result of these hindrances, the allottee was issued checklist in July 2009 and the lease deed was executed in August 2009. The allottee was allowed (July 2010) 18 months' time from 30 April 2010 for making industrial unit operational by 29 October 2011 in view of delayed development of the Sector. Thus, the effective allotment of the plot was made in April 2010, *i.e.*, after four years and three months from the date of actual allotment.

[7] After adjusting the amount of lease rent and interest on premium and lease rent deposited by the allottees.

[8] Actual area allotted as per lease deed executed on 4 August 2009.

The imprudent decision of GNIDA to allot Plot No. B/2, Sector Ecotech-I Extension in November 2005 without ensuring its intactness resulted in loss of ₹ 7.44 crore which could have been avoided, had it been allotted in 2010-11 after removing all encumbrances at the then prevailing rates as worked out below:

Sl. No.	Particulars	Amount (₹ in crore)
1.	Premium of plot at the rate of 2005-06	11.87
2.	Lease rent deposited by allottee upto the date of intactness (April 2010)	0.30
3.	Interest earned by GNIDA (at the rate 11 *per cent* levied by GNIDA on instalments of premium and lease rent) on ₹ 12.20 crore deposited by allottee (as per payment intimation) till April 2010	5.93
4.	Total amount received on allotment of the plot (Sl. No. 1 + Sl. No. 2 + Sl. No. 3)	18.10
5.	Premium of the plot, if allotted at the prevailing allotment rate of 2010-11 (1,05,453 sqm at the average rate of ₹ 2,421.73 per sqm)	25.54
6.	Loss to GNIDA due to allotment of industrial plot prior to its intactness (Sl. No. 5 – Sl. No. 4)	7.44

- ***Allotment of plots in Sector Ecotech-XI***

GNIDA had to grant zero period to the allottees of the sector Ecotech-XI up to March 2019 and extend the time for making the units functional up to March 2021 as it allotted 193 plots in this sector without development works such as roads, electricity and other infrastructure. This led to loss of revenue amounting to ₹ 142.35 crore.

Audit further noticed that as per database (January 2018) of Systems Division, GNIDA allotted 193 plots (6.41 lakh sqm) during the period 2007-08 to 2016-17 in Sector Ecotech-XI without developing this Sector. This Sector was planned on the land of villages *Ghanghola* and *Maycha*, but the development work of the Sector was affected due to litigation with farmers against land acquisition and compensation/additional compensation not disbursed to farmers. Consequently, allottees represented to GNIDA from time to time that no significant development works such as roads, electricity and other infrastructure were executed in Sector Ecotech-XI which were necessary for establishment of industrial projects. Some of the allottees also stated that they were forced to consider setting up their industrial units at some other place, which would cause a loss of jobs to Uttar Pradesh.

A joint physical verification of Sector Ecotech-XI was conducted by the Audit team and GNIDA officials on 5 December 2019 to see the present status of development in the Sector. During the joint physical verification, the Sector was found undeveloped with damaged roads and no industrial unit was found under construction/constructed/running in the area. The photographs of the Sector Ecotech-XI taken during joint physical verification give a glimpse of the undeveloped sector:

Photograph 5.1.1: Undeveloped Ecotech-XI Sector









Out of 193 allotments[9] of Industrial Plots in Ecotech XI Sector, GNIDA failed to execute lease deed in 139 cases due its failure in developing the Sector. In view of delays in development works, the Board of GNIDA from time to time[10] waived off (since December 2015) penalty for not executing lease deed up to March 2019 and extended the time for making the units functional up to March 2021.

The decision of GNIDA clearly indicates that the industrial plots in Ecotech-XI Sector were available for allotment only in March 2019 due to delayed development work. As a result of these delays, only 54 allottees had executed lease deed up to March 2019. Due to execution of these lease deeds on old rates applicable in the year of allotment, GNIDA had incurred loss of ₹ 31.83 crore (***Appendix-5.1.2***). Further, if GNIDA had allotted the remaining 139 plots after developing this sector in March 2019, GNIDA could have received ₹ 110.52 crore (***Appendix-5.1.3***) more on account of premium. Thus, GNIDA could have avoided loss[11] of ₹ 142.35 crore (*i.e.*, ₹ 31.83 crore plus ₹ 110.52 crore). Besides, the industrialists could have been saved from the loss of interest on the amount invested and the inconvenience put to them in setting up of the industrial units.

A case study on re-allocation (conversion) of two plots[12], as noticed in audit examination of sampled cases, from undeveloped Ecotech-XI Sector to other developed sectors on the request of allottees is detailed below:

Case Study – Re-allocation of undeveloped sector's plots to other developed sectors

Policy and Procedure for Industrial Property Management-2013 of GNIDA provided that the request for conversion of the industrial plot shall be entertained in exceptional circumstances. In such case, the converted plot shall be allotted at the land rate prevailing on the date of conversion letter.

GNIDA allotted (7 January 2008) Plots No. 15 and 84 to Nidhi Auto Private Limited and Orchid Dreamline Propmart Private Limited respectively in Sector Ecotech XI. Both allottees requested (October 2012/August 2012) GNIDA to re-allocate their plots in any developed sector on the ground that Ecotech-XI Sector was undeveloped and the allottee needed a plot in a developed sector to commence their production. GNIDA re-allocated (January/March 2013) their plots in Sectors Ecotech-XII (Plot No. 75A-1) and Ecotech III (Plot No. 385-388/1) respectively. However, GNIDA had to re-allocate these plots at the respective original rates of allotments instead of the land rate prevailing at the time of conversion. As such, GNIDA incurred loss of ₹ 4.59 crore, as detailed in **Table 5.1.4.**

[9] As per the information provided by GNIDA, as on January 2018, there were 187 allotments in January 2008, five allotments in October 2013 and one allotment in October 2016 in Ecotech-XI Sector.

[10] 103rd meeting held on 14 December 2015, 110th meeting held on 20 November 2017, 112th meeting held on 7 July 2018 and 113th held on 4 December 2018.

[11] After adjusting interest on the amount deposited by the allottees.

[12] These plots (No. 15 and 84) of Ecotech-XI Sector are in addition to 193 plots mentioned in Appendices 5.1.2 and 5.1.3, as these were re-allocated to other sectors in the year 2013.

Table 5.1.4.: Loss due to re-allocation of plots from Ecotech-XI Sector to other Sectors

Sl. No.	Name of allottee	Date of original allotment	Date of conversion (change to a different plot)	Average rate of original allotment (₹ per sqm)	Average rate prevailing at the time of conversion (₹ per sqm)	Difference in rates (₹ per sqm)	Area of re-allocated plot (sqm)	Loss (₹ in crore)
1.	Nidhi Auto Private Limited	7 January 2008	30 January 2013	2710	7480	4770	7400	3.53
2.	Orchid Dreamline Propmart Private Limited	7 January 2008	25 March 2013	3192.22	8900	5707.78	1857.40	1.06
							Total	**4.59**

Source: Information provided by GNIDA.

In its reply, GNIDA stated (October 2020) that no conversion charge was being levied in case the prevailing rates are same in Sector of original allotment and Sector of re-allocation or the converted plot is allotted in the same sector.

The reply is not acceptable, as GNIDA could have received ₹ 4.59 crore more on account of premium, had these plots been allotted on the date of conversion (January/March 2013) instead of January 2008. Thus, allotment of both plots in Sector Ecotech XI without ensuring development of this Sector resulted in loss of ₹ 4.59 crore to GNIDA on re-allocation of plots to other developed Sectors.

In its reply with reference to cases mentioned in **Table 5.1.3**, GNIDA stated (October 2020) that normally the disputed plot was not allotted but due to decision of 64 *per cent* additional compensation by Hon'ble Supreme Court and Allahabad High Court, legal disputes arose in many cases of allotments. GNIDA also disagreed with the computation of loss on allotment of plots and stated that these decisions were taken to promote time value of money and industrialisation, otherwise these investments could have gone to other states. GNIDA further stated that at present, only encumbrance free plots are being allotted. With reference to Ecotech-XI Sector, GNIDA further stated that the main reason for not developing this sector was litigations and disputes by the farmers from time to time due to the decision of Hon'ble Supreme Court and Allahabad High Court against the application of urgency clause under Section 17 of LAA, 1894. It also stated that at present the industries are being set up in Ecotech-XI Sector.

The contention of GNIDA that land disputes had arisen due to court cases is not correct, as the three allotments under **Table 5.1.3** were allotted between October 2005 to December 2006, which were much earlier than the decision of the Hon'ble Allahabad High Court (October 2011) to award 64 *per cent* additional compensation in case of Gajraj and Others *vs.* State of Uttar Pradesh and Others. The reply in respect of Ecotech-XI Sector is also not acceptable, as these plots should have been allotted only after ensuring Sector's development and due to failure of GNIDA in ensuring this, it had to waive off penalty for not executing lease deed up to March 2019 and extend the time for making the units functional up to March 2021. This decision of GNIDA clearly indicates that the industrial plots in Ecotech-XI Sector were available for allotment only in/after March 2019. Further, out of 193 allotted plots in this Sector, 187 plots (97 *per cent*) were allotted in January 2008, *i.e.*, much before the judgements of the Hon'ble Supreme Court and Allahabad High Court delivered during April 2011 to October 2011.

As regards computation of loss in Audit, the loss has been worked out after giving due adjustment of the interest earned by GNIDA on the deposits of allottees thus time value of money as received by GNIDA has been factored in. The other contention of GNIDA regarding the compulsion for taking the decision of plot allotment for the purpose of promoting industrialisation is also not acceptable, as industrial units cannot be established without providing encumbrance free plots and as such, due to delay in developing the Sector, allottee could not establish their units, which was inconvenient to allottees and tarnished the image of GNIDA.

Lack of parameters for evaluation of the industrial projects

5.1.4.2 The Policy and Procedure for Industrial Property Management-2005, 2009 and 2013 approved[13] by Board of GNIDA were applicable from time to time which mainly provided guidelines for transfer of industrial plot, change in shareholding, change in constitution, renting of industrial premises, declaration of industrial premises as functional, time extension, *etc.* However, GNIDA had not prescribed any criteria for evaluation of application for the industrial projects regarding financial health of the applicant (minimum turnover, minimum net worth and minimum liquidity) and experience in the same/similar industry for which application for plot was submitted. As a result, the Screening Committee of GNIDA examined the project report submitted by the applicant without availability of any objective criteria for evaluation and their decision lacked any transparency due to complete discretion available for allotment of plots.

In its reply, GNIDA stated (October 2020) that rules and guidelines for management and allotment of industrial plots are prescribed by the Authority to bring transparency and evaluation of project as amended from time to time. GNIDA further stated that a policy for allotment of Industrial Plots was approved in 112th Board Meeting of GNIDA (July 2018) under which plots were to be allotted after examination of documents by the Scrutiny Committee and on recommendation of the Interview Committee on the basis of objective criteria[14].

The reply confirms the fact that the system of objective criteria was belatedly introduced by GNIDA from July 2018. Even this criterion did not prescribe for linkage of size of plots with the type of industry and evaluation of financial health of the applicant in terms of minimum turnover, minimum net worth and minimum liquidity. The criteria of minimum turnover, minimum net worth and minimum solvency was included in a subsequent scheme (ONLIND 2022-01) launched in December 2022.

Delay in lease deed due to lack of time frame for issuing checklist

5.1.4.3 GNIDA has prescribed in the Brochures of the schemes for allotment of industrial plots that allottee is required to execute lease deed within 60 days from the date of issue of checklist[15] by GNIDA. The checklist is required to be issued after receipt of allotment money. However, GNIDA has not prescribed

[13] Policy and Procedure for Industrial Property Management 2005, 2009 and 2013 were approved on 23 June 2005, 20 January 2009 and 11 January 2013, respectively.

[14] For evaluation of the projects by assigning marks for the parameters such as financial health, applicant's background and experience, the trend of profit earned in the past three years, employment generation, project presentation and project implementation.

[15] Regarding documents and fees required for execution of lease deed.

any time limit for issuing checklist by Industry Division from the date of receipt of allotment money to enable the allottee to execute lease deed.

In 10 cases, GNIDA issued checklist with delays of 223 to 1,804 days thereby resulting in delays of execution of lease deed and consequent loss of lease rent of ₹ 4.08 crore.

Audit noticed that GNIDA had issued checklist with delays[16] of 223 days to 1,804 days from the date of receipt of allotment money in 10 cases, allotted during 2005-06 and 2015-16, out of 41 cases of allotments checked in audit. As a result, the lease deeds in these cases were delayed which resulted in loss of lease rent of ₹ 4.08 crore (***Appendix-5.1.4***) for the period of delay. Consequently, the completion of industrial units was also delayed causing inconvenience to allottees.

In its reply, GNIDA stated (October 2020) that the check list has been issued by Industry Division after deposit of amount of 30 *per cent* premium and after the receipt of lease plan from the Project Division. Sometimes, due to delay in removing encroachment, inadequate development in sector, legal hurdles and several disputes by farmers, there were delays in issuing checklist to respective allottees. It further stated that GNIDA has decided that allotments would be made only of those plots which are fully developed/un-disputed and lease plans are available in Industry Division.

The reply confirms that there were delays in issue of checklist as lease plans were received with delays from Project Division. Therefore, it is pertinent that GNIDA should prescribe a timeline within which checklist should be issued to allottee after deposit of the allotment money to avoid loss of revenue and inconvenience to allottees.

Permission to mortgage without clearance of dues

5.1.4.4 Allottee should not be allowed to mortgage plot if all dues relating to it are not paid, to prevent the property passing on to other hands without clearing dues of GNIDA in case of default. The Policy and Procedure for Industrial Property Management, 2009 (Industrial Policy 2009) effective from 20 January 2009, provides that no prior mortgage permission is required in cases where full premium along with interest and one-time lease rent has been paid. It further provides that for grant of mortgage permission, either the lending institution/bank shall clear all the overdue and dues of GNIDA or give an undertaking to this effect or 100 *per cent* payment should have already been made to GNIDA by the concerned institution/allottee(s).

In violation of the Industrial Policy, 2009, GNIDA granted mortgage permission to Amrapali Infrastructure Private Limited, without ensuring payment of dues in respect of entire premium and one-time lease rent.

GNIDA allotted (March 2011) a plot[17] to Amrapali Infrastructure Private Limited at premium for ₹ 24.42 crore and executed (28 June 2011) the lease deed. The allottee requested (10 April 2013) for issue of mortgage permission in favour of Bank of Baroda consortium to avail the term loan and working capital loan of ₹ 188.75 crore for establishing its factory[18] on the plot. While processing the request of allottee, the Scheme Assistant and the Manager-II (Industry) recorded that the allottee had deposited the premium due against the plot and there were no dues against the lease rent till the year 2013 (15 April 2013). Accordingly, GNIDA issued (15 April 2013) the permission to mortgage in favour of Bank of Baroda.

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[16] In the absence of any timeline for issue of check list after receipt of allotment money, Audit has computed delays after allowing five days for issue of check list.

[17] Plot No. A-2, Ecotech-VI measuring one lakh sqm.

[18] Precast hollow core slabs.

Audit noticed that the allottee (Amrapali Infrastructure Private Limited) or the Financial Institution had neither cleared dues/overdue of GNIDA with respect to entire premium and one-time lease rent, nor the payment of these dues/overdue was assured by the financial institution. After the issue of mortgage permission by GNIDA in favour of Bank of Baroda on 15 April 2013, the allottee requested (16 April 2013) GNIDA to provide the up-to-date dues of land premium and interest for making one-time payment of land premium. Accordingly, GNIDA computed (29 April 2013) dues of ₹ 6.86 crore against the allottee for one-time payment of premium, which was deposited by the allottee on the same date and GNIDA issued (30 April 2013) 'No Dues Certificate' (NDC) against the premium of plot. Besides, overdue of ₹ 7.83 lakh towards lease rent of the plot was outstanding against the allottee at the time of granting the permission to mortgage. Thus, the issue of mortgage permission to allottee was irregular.

Meanwhile, the allottee defaulted (May 2016) in repayment of the loan taken from the bank consortium against which a case of insolvency was lodged (2017) in the National Company Law Tribunal (NCLT) for dues[19] of ₹ 97.29 crore by the bank consortium. NCLT, in its judgment (25 September 2017), appointed an Interim Resolution Professional (IRP) for managing the affairs and operations of Amrapali Infrastructure Private Limited and performing other functions in accordance with the provisions of Insolvency and Bankruptcy Code, 2016. In response to the letter of IRP, GNIDA intimated (February 2018) its outstanding dues[20] of ₹ 23.66 crore. The lease rent dues have further increased (as on April 2021) by ₹ 9.86 crore thereby increasing the total outstanding dues to ₹ 28.75 crore, chances for recovery of which have become uncertain.

In its reply, GNIDA stated (October 2020) that NDC was issued for the overdue against the outstanding premium and lease rent at the time of issue of No Objection Certificate (NOC). It was further stated that the notice for additional compensation was issued to the allottee on 27 June 2013 while no dues certificate was issued to allottee on 30 April 2013.

The reply is not acceptable, as GNIDA had granted mortgage permission to the allottee without ensuring payment of dues in respect of entire premium and one-time lease rent, which was in violation of Industrial Policy, 2009. Further, NDC against dues of outstanding premium was issued on 30 April 2013 whereas mortgage permission was already granted on 15 April 2013 which was indicative of possible collusion or lack of due diligence on the part of officials of the Industry Division.

During the Exit Conference (January 2021), the State Government, in a similar audit observation on the issue of mortgage permission without clearing of dues in the Chapter on Allotment of Farm House Plots, assured that action would be taken against the concerned official after examining the violation of terms and conditions. Action against responsible officers is awaited (March 2022).

[19] Principal: ₹ 83.90 crore; Interest and overdue interest: ₹ 13.39 crore.

[20] Additional compensation at the rate of 64.7 *per cent*: ₹ 8.64 crore; Lease rent: ₹ 4.77 crore and Time extension charges: ₹ 10.25 crore.

Irregularities in screening of applications and allotments

5.1.5 Audit noticed irregularities committed at the stages of screening of the applications and allotments. These are discussed below:

Undue favour extended in screening of application

5.1.5.1 Scheme IND 2100 (2013)-02 and Scheme ONLIND 2016-02 for allotment of Industrial Plots *inter alia* provided for submission of Liquidity Certificate by the applicant, which was an essential document in the absence of which eligibility for a candidate to apply could be rejected.

GNIDA allotted three industrial plots despite liquidity certificate, an essential document, not submitted by the applicants.

Audit noticed that Industrial plots were allotted (June 2015 to December 2016) to three applicants, *viz.*, DS Spiceco Private Limited[21], Primera Intra Greens Limited[22] and Noida Fabcon Machine Private Limited[23]; however, these applicants had not submitted liquidity certificate with their applications. The Allotment Committee recommended allotments in above three cases after concluding that the documents submitted by applicant were found satisfactory. The allotments were made to these applicants after the approval of CEO. Thus, GNIDA extended undue favour by arbitrarily allotting plots to these three applicants despite not submitting liquidity certificates with the application as per the terms and conditions of the brochure. These allottees failed to make the units functional (April 2021).

In its reply, GNIDA stated (October 2020) that approval for allotment to the three allottees were made by drawing conclusion from other financial documents attached by the allottee. It stated that the audit point has been noted and shall be considered in future allotments.

While GNIDA has accepted the audit observation, it has not indicated the action taken on the three ineligible allotments or against the concerned officials for undue favour to the allottees.

Undue benefit to the allottee

5.1.5.2 GNIDA modified[24] with effect from 21 October 2016 the clauses of mortgage, surrender, restoration of plots, *etc.*, of the Policy and Procedure for Industrial Property Managment-2013 (Industrial Policy 2013). The modified clause provided that if allottee surrendered the plot after six months from the date of allotment, 20 *per cent* of the premium, reservation money and 100 *per cent* of the processing fee would be deducted from the deposit against the premium.

GNIDA allotted (24 June 2015) an industrial plot (No. 14, Sector Ecotech-XI) to Haldiram Snacks Private Limited for setting up 'Food Processing Industries' at a premium of ₹ 68.34 crore. After 15 months from the date of

[21] Application submitted on 3 June 2015 in the scheme IND 2100 (2013)-02, plot no. 7 measuring 75,000 sqm in Ecotech-VIII Sector allotted on 24 June 2015 for the premium of ₹ 32.60 crore.

[22] Application submitted on 10 August 2015 in the scheme IND 2100 (2013)-02, plot no. 10 measuring 20,000 sqm in Ecotech-VIII Sector allotted on 30 October 2015 for the premium of ₹ 10.20 crore.

[23] Application submitted on 14 December 2016 in the scheme ONLIND 2016-02, plot no. IC/2 measuring 5,000 sqm in Sector-16 allotted on 23 December 2016 for the premium of ₹ 5.25 crore.

[24] Approved in 106th meeting dated 21 October 2016 of Board of GNIDA.

allotment, the allottee submitted (21 October 2016[25]) to GNIDA that it now wished to set up a Mega Project-Food Processing Unit for which a land of more than 50 acre would be required[26] and in view of this, the allottee wished to withdraw the application for the allotted plot, No. 14, Sector Ecotech-XI. Accordingly, the allottee requested for refund of deposits made by it with GNIDA.

The request for surrender of the plot was processed by Industry Division, GNIDA considering the application for surrender as dated 24 October 2016. Industry Division proposed (24 October 2016) for deduction of processing fee of ₹ 15,000 along with an amount of ₹ 20,000 quoting the terms and conditions for surrender of plot as specified in the scheme brochure[27]. The proposal for surrender of plot was approved by CEO on 11 November 2016. Accordingly, GNIDA issued (5 December 2016) refund of ₹ 32.04 crore[28] to the allottee out of ₹ 32.05 crore deposited towards premium (including processing fee, registration money, allotment money and instalments of premium).

Audit noticed that the modified Industrial Policy, 2013 of GNIDA, which was effective from 21 October 2016, was applicable on surrender of above plot as the application was received by GNIDA on 21 October 2016. Therefore, as per the modified Industrial Policy, 2013, ₹ 13.67 crore[29] was to be deducted from the deposit of the allottee and refund of only ₹ 18.38 crore was to be made against which GNIDA refunded ₹ 32.04 crore to the allottee. Thus, GNIDA extended undue benefit by making excess refund of ₹ 13.66 crore to the allottee.

In its reply, GNIDA stated (October 2020) that the entire money was refunded in view of requirement of additional land to allottee for Mega Project. GNIDA further contended that this was a notional loss because if the allottee had taken a 50 acre plot and adjusted the amount in it, then it would not have resulted in loss. The decision was taken in view of larger interest of the State revenue, employment and development which would have otherwise been much more than the loss pointed out by Audit.

The reply is not acceptable as GNIDA was required to make the refund as per the provisions of Industrial Policy 2013 of GNIDA applicable at the time of surrender of the plot. The contention of GNIDA that it was a notional loss is also not correct as GNIDA had considered allotment (7 October 2016) of new plot (No. 27, Sector Ecotech-XI[30]) on the request of allottee, as a fresh allotment instead of additional allotment of land parcels to previously allotted plot (No. 14, Sector Ecotech-XI). This was done despite the fact that land parcels of 34 plots including the area of the previously allotted plot (No. 14, Sector Ecotech-XI) were merged to create new plot (No. 27, Sector

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[25] Letter dated 20 October 2016 of the allottee received in GNIDA on 21 October 2016 and diarised in GNIDA on 24 October 2016.

[26] The present allotment of plot no. 14, Sector Ecotech-XI, was of 1,26,000 sqm, *i.e.*, 31.14 acre.

[27] The plot was allotted under the scheme IND2100 (2013)-02 dated 18 September 2013.

[28] After deducting ₹ 35,000 (Processing fee: ₹ 15,000 and Deduction: ₹ 20,000).

[29] Deduction: ₹ 13.67 crore (being 20 *per cent* of the premium) + Processing fee: ₹ 15,000.

[30] The allottee was allotted (7 October 2016) a plot measuring 2,22,600 sqm without assigning any plot number. Subsequently (2 December 2016), GNIDA allotted a specific plot (No. 27, Sector Ecotech-XI) measuring 2,09,700 sqm to the allottee.

Ecotech-XI). In case the allotment of additional area under new allotment been considered as the allotment of additional land (as contended by GNIDA), GNIDA could have earned revenue of ₹ 19.20 crore[31] more than the premium actually received on fresh allotment (No. 27, Sector Ecotech-XI). The notings of Planning Division also suggested it as additional land. Thus, both ways GNIDA suffered loss of ₹ 13.66 crore or ₹ 19.20 crore. With respect to the contention of GNIDA regarding employment generation and development, it is notable that the project was not functional (April 2021).

Execution of lease deed with the company other than the allottee

5.1.5.3 The condition of scheme brochure IND/2005-06 provided that the allottee would be required to execute the lease deed within 18 months from the date of allotment. It further provided that for making a Change in Constitution[32] (CIC) of the allottee, the allottee was required to make an application to GNIDA. With the change in constitution, ownership rights should not be changed, otherwise provisions of transfer of plot would be applicable. Ownership rights meant that the original allottee/allottees should possess a minimum 51 *per cent* shares. In case the change of ownership rights was made through a change in constitution before the allotted unit was made functional, such a transfer would be considered void and the allotment would be cancelled.

GNIDA allotted (12 July 2005) plot No. 7 measuring 8,000 sqm in Ecotech-I Extension Sector to Shri Sandeep Singh Sethi at a premium of ₹ 1.37 crore. It permitted (26 July 2006) change in constitution of ownership from the proprietorship to a private limited company (Megna Garments Private Limited) with the condition that the original allottee, *i.e.,* Shri Sandeep Singh Sethi will maintain his shareholding of not less than 51 *per cent* in this company.

Audit noticed that for execution of lease deed, GNIDA issued (May 2008) checklist which *inter alia* required submission of the list of shareholders and Directors, certified by Chartered Accountants (CA) along with resolution of the Board of Directors authorising the powers delegated to the competent person to execute the lease deed.

Megna Garments Private Limited submitted (June 2008) the list of shareholders and Directors certified by a CA which specified Shri Sandeep Singh Sethi, Shri Ashish Garg and Shri Vijay Garg as the directors as well as shareholders with ownership rights of 52 *per cent*, 24 *per cent* and 24 *per cent* respectively as on 20 June 2008. The allottee also submitted an extract of Board resolution signed by Shri Sandeep Singh Sethi, who was indicated as Director of Megna Garments Private Limited. As per this Board resolution,

[31] Computation of additional revenue to GNIDA in case allotment of addition area under Plot No. 27, Sector Ecotech XI would have been considered as additional allotment of land:

Particular	Amount (₹ in crore)
(i) Premium for Plot No. 14 allotted in 2015-16 (Plot size: 1,26,000 sqm)	68.34
(ii) Premium for additional area (Average Rate of ₹ 6,187.17/sqm for 83,929 sqm) in case Plot No. 27 would have been considered as additional land allotment to Plot No. 14	51.93
(A) Total Premium that GNIDA would have received after additional allotment of land parcel (i +ii)	120.27
(B) Premium actually received by GNIDA for Plot No. 27 (leased area 2,09,929 sqm)	101.07
Additional revenue to GNIDA in case GNIDA had provided additional land to the allottee in place of fresh allotment (A-B)	19.20

[32] Change from one status (Proprietorship, Partnership or Company) to another on choice of proprietor, partners or shareholders with a view to re-organize the business. Besides, change in constitution is also effected through change within the status, *i.e.*, reconstitution of partners.

Shri Rishabh Singhvi was authorised to execute the lease deed with GNIDA. Audit further noticed that the extract of this purported Board resolution did not indicate the date on which Board had resolved to appoint Shri Rishabh Singhvi as authorised signatory for Megna Garments Private Limited.

The lease deed was executed (15 September 2008) by GNIDA with Megna Garments Private Limited through its authorised signatory, Shri Rishabh Singhvi. The unit has not been made functional so far (March 2021).

Audit cross-verified the shareholding of Megna Garments Private Limited from the Annual Return enclosed in Form 20 B filed[33] with the Registrar of Companies (RoC), New Delhi for the year 2007-08 and noticed that Shri Rishabh Singhvi and Smt. Amila Singhvi were the holders of 50-50 *per cent* shares. Further, Shri Sandeep Singh Sethi, Shri Ashish Garg and Shri Vijay Garg ceased to be directors from 11 August 2006. Thus, the information of shareholders and directors of Megna Garments Private Limited submitted by the allottee in June 2008 for the execution of lease deed were incorrect. Further, as Shri Sandeep Singh Sethi was not a Director of Megna Garments Private Limited in 2007-08, his certification of extract of Board resolution to appoint Shri Rishabh Singhvi was also invalid. It may be concluded from the aforementioned RoC records that Shri Sandeep Singh Sethi had transferred the ownership rights prior to execution of the lease deed and making the unit functional with the objective of trading the plot. Thus, the allotment of plot was liable to be cancelled in view of terms and conditions of brochure.

In its reply, GNIDA stated (October 2020) that the allotment was made (12 July 2005) to Shri Sandeep Singh Sethi and lease deed was executed (15 September 2008) in favour of Megna Garments Private Limited. As per CA Certificate dated 20 June 2008, Shri Sandeep Singh Sethi was shareholder of 52 *per cent* in the company. Thus, lease deed was executed in favour of above mentioned company when there was more than 51 *per cent* share of original allottee in the company.

The reply is not acceptable as Shri Sandeep Singh Sethi was not shareholder of Megna Garments Private Limited at the time of execution of lease deed as per the Annual Return enclosed in Form 20 B filed with RoC for the year 2007-08. GNIDA should take action against the allottee for misrepresentation of facts and falsifying documents due to which lease deed was executed in favour of ineligible lessee.

Violation of Policy and Procedure for Industrial Property Management

5.1.6 The Management of GNIDA failed to ensure compliance of the provisions of the Policy and Procedure for Industrial Property Management-2013, as discussed below:

Loss due to violation of Policy and Procedure for Industrial Property Management -2013

5.1.6.1 The clause J (Surrender) of the Policy and Procedure for Industrial Property Managment-2013 provided that the allottee can surrender the industrial premises in favour of GNIDA within six months from the date of allotment. In such case, entire deposit made by the allottee shall be refunded after deducting ₹ 20,000. In case the allottee surrenders the plot after six months, 20 *per cent* of

[33] Date of Annual General Meeting: 30 September 2008.

the premium and processing fee was required to be deducted from the deposit made by the allottee. However, the forfeited amount would not exceed the total deposited amount. This policy was applicable on all industrial schemes w.e.f. the date of Board's approval[34] and for all cases, public or private.

Despite decision of GoUP to take up separately the issue of financial liability arising as result of surrender of plots by UPDESCO, GNIDA did not forfeit the deposited amount ₹ 29.68 crore as per the provisions of the Policy and Procedure for Industrial Property Management-2013.

GNIDA allotted (24 July 2015) to Uttar Pradesh Development System Corporation Limited (UPDESCO) two industrial plots, *i.e.,* one measuring 4,45,170 sqm at the rate of ₹ 3,248 per sqm in Ecotech-VI and another measuring 4,04,700 sqm at the rate of ₹ 3,281 per sqm in Ecotech-VII for the development of Electronics Manufacturing Cluster (EMC). The premium of both plots aggregated to ₹ 277.37 crore against which UPDESCO had deposited ₹ 29.68 crore till October 2016.

Subsequently, it was decided in a meeting held (20 December 2016) under the chairmanship of Chief Secretary, GoUP that UPDESCO shall surrender these plots and GNIDA shall allot these plots directly to the investors/Special Purpose Vehicle so that the allottees can avail the benefit of 100 *per cent* exemption[35] in stamp duty under the Uttar Pradesh Electronics Manufacturing Policy-2014. It was also decided that the decision on financial liability arising as result of surrender of these plots by UPDESCO to GNIDA would be taken separately. Accordingly, GoUP directed (22 December 2016) UPDESCO to surrender these plots immediately so that GNIDA would allot these to investors.

UPDESCO applied (27 December 2016) for surrender of the plots and requested to refund the entire money deposited till date. GNIDA cancelled the allotment and refunded (12 January 2017) entire deposited amount of ₹ 29.68 crore after deducting the processing fee of ₹ 30,000.

Audit noticed that the allottee had requested for surrender of the plot after six months from the reservation/allotment of plots; therefore, 20 *per cent* of total premium or the deposited amount, whichever is less, should have been forfeited. As such, the entire deposited amount, *i.e.,* ₹ 29.68 crore, being lesser than 20 *per cent* of the total premium, should have been forfeited in accordance to the rules, which was not done.

In its reply, GNIDA stated (October 2020) that surrender of the above plots were made (27 December 2016) by UPDESCO in compliance of the directions (22 December 2016) of the GoUP so that these plots could be allotted to OPPO Mobiles and TEEMA[36] (EMC). The decision was taken by the GoUP to bring investment in the State which could have otherwise been gone to other States. Therefore, all the money deposited by UPDESCO was refunded after deducting processing fees. Moreover, UPDESCO is a public undertaking and therefore it has not caused any financial loss to the State Government.

The reply is not acceptable, as GoUP vide the aforesaid order (22 December 2016) did not direct GNIDA to refund the entire amount to UPDESCO. GoUP had directed that the decision on financial liability arising as result of surrender of these plots by UPDESCO to GNIDA would be taken separately. Thus, GNIDA was not responsible to bear the financial liability of UPDESCO due to surrender of both plots and therefore, GNIDA should have forfeited the deposit of ₹ 29.68 crore made by UPDESCO as required under Policy and

[34] 106th Board Meeting dated 21 October 2016.
[35] A reference of the exemption of Stamp duty is mentioned in the lease deed and stamp duty is not levied.
[36] Taiwan Electrical and Electronic Manufacturing Association.

Procedure for Industrial Property Managment-2013 or should have taken permission from GoUP to waive the forfeiture.

Charges for change in shareholding not recovered

GNIDA did not levy charges of ₹ 14.77 crore for Change in Shareholding on seven allottees.

5.1.6.2 Section B-3 read with Section A-12 of the Policy and Procedure for Industrial Property Management-2013 of GNIDA provides that in case of 100 *per cent* change in shareholding, charges for Change in Shareholding (CIS) will be 10 *per cent* of the current allotment rate. For less than 100 *per cent* change, CIS charges would be proportionate to the change of shareholding on a *pro-rata* basis. Further, Section B-7 of the policy provides that in case of the changes in shareholdings of a company before the unit is declared functional, the CIS charges will be 1.5 times of the normal CIS charges.

Audit further noticed that the Industry Division of GNIDA failed to recover CIS charges, as discussed below.

Case Study on change in shareholding of Hari Home Furnishing Private Limited

GNIDA allotted (June 2005) an industrial Plot (no. 109 A and 110), in sector Ecotech-I Extension measuring area 5,000 sqm to Shri Achir Goel (allottee) for setting up industry for home furnishing items (cushion cover and curtains). The allottee applied (June 2008) for transfer of this plot in the name of a private limited company 'Sri Hari Home Furnishing Private Limited' in which the allottee had ownership rights of 51 *per cent* of total shareholding. GNIDA approved (July 2008) the change in constitution of the allottee from individual to private limited company and replaced the allotment in favour of Sri Hari Home Furnishing Private Limited.

Audit noticed that the original allottee, Shri Achir Goel (51 *per cent*) resigned (20 June 2016) from the post of Director and shareholding of the company was changed as detailed under:

Sri Hari Home Furnishing Private Limited (as on 01.06.2008)			**Sri Hari Home Furnishing Private Limited (as on 20.06.2016)**		
Name of shareholders	**No. of shares**	**Percentage of shares**	**Name of shareholders**	**No. of shares**	**Percentage of shares**
Achir Goel	5100	51	Ashu Mittal	100	0.008
Neelam Goel	4900	49	Gourav Garg	397400	33.333
			Sourabh Garg	397400	33.333
			Unique Collections (India) Private Limited	397300	33.326
Total	**10000**	**100**	**Total**	**1192200**	**100**

Source: records of GNIDA

Audit also cross verified (September 2019) the shareholding of Sri Hari Home Furnishing Private Limited with RoC. As per the records of RoC, Shri Achir Goel was not the shareholder in Sri Hari Home Furnishing Private Limited and the shareholding in the company as on 31 March 2019 was of Ashu Mittal (0.01 *per cent*), Gourav Garg (33.33 *per cent*), Sourabh Garg (33.33 *per cent*) and Unique Collections (India) Private Limited (33.33 *per cent*).

Change in shareholding needed to be informed to GNIDA, which attracts charges as per Section B-3 of Policy and Procedure for Industrial Property Management and accordingly, charges for change in shareholding should have been collected from the allottee amounting to ₹ 78.75 lakh at the rate of 1.5 times[37] of the normal CIS charges of 10 *per cent* (100 *per cent* shareholding changed) of ₹ 5.25 crore on the then current allotment rate in the year of change in CIS (2016-17). However, GNIDA did not levy the CIS charges, which led to loss of ₹ 78.75 lakh to GNIDA.

Joint physical verification A joint physical verification of Plot no. 109 A and 110 in sector Ecotech-I Extension was carried out by the Audit team and representative of GNIDA on 5 December 2019. It was found that:

- A different Company, Imperia Décor Private Limited, was running on the allotted plot, whereas this plot was allotted to Sri Hari Home Furnishing Private Limited.
- The Company was engaged in manufacturing aluminum composite panel fabrication, as can be seen in the Photograph 5.1.2 which were taken during the joint physical verification:

[37] CIS was effected (20 June 2016) by the allottee prior to making the unit functional (22 June 2016)

Photograph 5.1.2: Aluminum Composite Panel Fabrication









Audit further observed that GNIDA, on the application of the allottee (August 2017), issued (November 2017) functional certificate to Sri Hari Home Furnishing Private Limited in which the unit was considered as operational from 22 June 2016. As per Udyog Adhar certificate of the allottee, Sri Hari Home Furnishing Private Limited was engaged in manufacturing of made up textile articles. Thus, the unit being run at the allotted plot (Plot no. 109 A and 110, in Sector Ecotech-I Extension) was not the same for which functional certificate was issued by GNIDA. Thus, the allottee had either further transferred the plot to another company through change of shareholding or changed the product without taking permission from GNIDA as required under scheme brochures.

Similarly, Audit observed that, in six other cases, the Industry Division of GNIDA did not recover CIS charges to the extent of ₹13.98 crore, as detailed in **Table 5.1.5.**

Table 5.1.5: Details of charges for change in shareholding not recovered

SI No.	Plot No.	Name of Allottee	Shareholding change and Year in which changed	Charges leviable (₹ in crore)	Remarks
1	1-A/ Ecotech -III	Covestro (India) Private Limited	100 *per cent* in the year 2015-16	7.40	A plot measuring 77,880.74 sqm was allotted (February 2006) to Bayer Material Science Private Limited in which Bayer AG (Germany) had 100 *per cent* shareholding. The lease deed was executed in June 2006. On the request (September 2015) of allottee, GNIDA changed (November 2015) the name of allottee as Covestro (India) Private Limited in which Bayer AG (Germany) did not have any shareholding and the company's shareholders as on 1 October 2015 were Covestro Deutschland AG (95.28 *per cent*) and Covestro GmbH (4.72 *per cent*). In terms of Para D-2, the Policy and Procedure for Industrial Property Management-2013 of GNIDA, if the name of company changes with original company remaining in existence and shareholders of

SI No.	Plot No.	Name of Allottee	Shareholding change and Year in which changed	Charges leviable (₹ in crore)	Remarks
					the company also change, the CIS charges are leviable and the allottee/lessee would also have to execute required legal documents.
2	117/ Ecotech -XII	Global Power Transfor-mers Limited	99.70 *per cent* in the year 2015-16	3.55	A plot measuring 30,081.80 sqm was allotted (October 2008) to Mayur Electricals Industries Limited. As on July 2013, the shareholding of this company was in name of Shri Rakesh Kumar Dadu (20 *per cent),* Smt. Madhvi Bansal (40 *per cent)* and Shri Pawan Kumar Bansal (40 *per cent).* The allottee requested (November 2014) for execution of lease deed in favour of Global Power Transformers Limited in which the above three shareholders of Mayur Electricals Industries Limited had 0.30 *per cent* share only. The change in constitution was approved by GNIDA in November 2015 and the lease deed was executed (November 2015) in favour of Global Power Transformers Limited without levying the applicable charges for change in shareholding.
3	385-388/1/ Ecotech -III	Orchid Dreamline Propmart Private Limited	100 *per cent* in the year 2016-17	0.30	A plot was allotted (March 2013) to Orchid Garment, a proprietorship firm of Ms. Monica Dua. The allotment was changed (August 2014) in favour of Orchid Dreamline Propmart Private Limited, a company having shareholding of Ms. Monica Dua (98 *per cent)* and Shri Azad Khan (two *per cent)* and CIC charges were collected by GNIDA. Audit noticed that the shareholding in Orchid Dreamline Propmart Private Limited was further changed (February 2017),) in favour of Shri Mukesh Sharma (50 *per cent*), Shri Manoj Choudhary (25 *per cent*) and Shri Vinod Kumar (25 *per cent*). However, charges for second CIS were not levied.
4	B 29 A and B 30/ Ecotech - I Exten-sion	Taftin Exim Private Limited	100 *per cent* in the year 2015-16	0.93	The shareholding in the company, which was in the name of Shri Tafshir Ahmad (51 *per cent)* and Shri Tanweer Ahmad (49 *per cent)*, was transferred (March 2016) in favour of Shri Prabhu Dayal Gupta (51 *per cent*) and Smt. Rani Gupta (49 *per cent*). CIS charges was not levied in view of GNIDA's order of November 2010 through which it abolished CIS charges and the requirement of taking approval for CIS. However, non-levy of CIS charges was irregular, as CIS charges were leviable in view of Policy and Procedure for Industrial

SI No.	Plot No.	Name of Allottee	Shareholding change and Year in which changed	Charges leviable (₹ in crore)	Remarks
					Property Management-2013 of GNIDA, which was approved by the Board in January 2013, *i.e.*, subsequent to the GNIDA's order of November 2010.
5	33/ Ecotech -XII	E-Way Furniture Systems Private Limited	100 *per cent* in the year 2018-19	1.15	Initially the plot was allotted (6 October 2008) to Kathuria Roll Mill Private Limited. The name of allottee was replaced in favour of E-Way Furniture Systems Private Limited, a subsidiary of the allottee having shareholding of Kathuria Roll Mill Private Limited (99.99 *per cent)* and Umesh Kathuria (0.01 *per cent*). Later on (31 October 2018), the shareholding in E-Way Furniture Systems Private Limited was changed to Shri Manoj Tomar (99.99 *per cent*) and Smt. Renu Tomar (0.01 *per cent*) when the industrial unit was already functional.
6	49/ Ecotech - I Exten-sion	ILEX Infra-structure Private Limited	100 *per cent* in the year 2017-18	0.65	Initially, shareholding in the company was in name of Shri Sarish Kumar Chaudhary (45 *per cent)* and Shri Anil Kumar Arora (55 *per cent)*. Later on (10 August 2017), the shareholding was transferred in favour of Shri Rajan Yadav (50 *per cent*) and Shri Rajinder Yadav (50 *per cent*) but CIS charges were not levied.
Total				**13.98**	

Source: Information provided by GNIDA.

Thus, in contravention of its Policy and Procedure for Industrial Property Management-2013, GNIDA did not recover CIS charges of ₹ 14.77 crore in seven cases since 2015-16. Further, change of 100 *per cent* shareholding after allotment of plots has resulted in non-transparent allotments to ineligible allottees by manipulation of system.

In its reply, GNIDA stated (October 2020) that the above cases were reviewed with respect to CIS charges and demand notices for recovery of CIS charges would be issued, as per rules. Further progress on these recoveries is awaited (April 2021).

Terms and conditions of Brochures not complied with

5.1.7 Audit noticed that terms and conditions of the schemes brochures were not complied with which led to financial losses to GNIDA as discussed below:

Time extension charges for making industrial units functional, not recovered

5.1.7.1 Clause 5 of the scheme brochures for the years 2005-06 and 2007-08 for industrial allotment provided that the allottee was required to make the unit functional within a period of 36 months from the date of allotment. It further allowed extension of three years with payment of penalty at the rate of four, six and eight *per cent* of total premium for extension of first year, second year and third year respectively on submission of written request by the allottee. It

Despite lapse of the prescribed timelines for making the industrial units functional, GNIDA neither levied/recovered penalty of ₹ 23 crore for extension of time from the allottees in three cases nor cancelled these plots after forfeiting the deposited amount of ₹ 4.11 crore.

was further decided by the Board from time to time[38], to provide extension for a further period upto 30 September 2018 on payment of penalty at the rate of one *per cent* per month upto 31 March 2017 and at the rate of two *per cent* thereafter. Clause 10 of the scheme brochure provided that in case of the unit not made functional even on the expiry of the extended period, the plot can be cancelled. In case of cancellation, the entire amount deposited by the allottee subject to a maximum of 20 *per cent* of the total premium of the plot shall be forfeited.

Further, due to farmers' agitation for acquisition of land which affected the construction of units on the allotted plots, the Board of GNIDA had, in general, approved[39] (09 July 2012) zero period[40] of 10 months from 21 October 2011 to 24 August 2012 for all the allottees, thereby extending the period of completion/making functional of the units by such period without payment of penalty.

An amendment (July 2020) in Section 7 of the Uttar Pradesh Industrial Area Development Act, 1976 provides that where any land so allotted is not utilised for the purpose for which it was allotted within the period of five years from the date of possession or within the period fixed for such utilisation in the conditions of allotment whichever is longer, the lease deed will stand cancelled and the land shall vest with the Authority. Provided further, where the aforesaid period has already lapsed before the commencement of this amendment, the Authority shall give a notice to the allottee to use the land for the purpose for which it was allotted within a period of one year and if within the above period of one year the allottee does not use the land, then the allotment and lease deed shall stand automatically cancelled.

Thus, if industrial units are not made functional even after grant of extension (after paying due extension charges), the allotment and lease deed shall stand automatically cancelled.

Audit noticed the following deficiencies:

- In two allotments (Roto Pumps Limited and Supertech Precast Technologies Private Limited) out of 41 sampled cases examined in Audit, the allottee had not requested for extension of time since their due date of becoming functional (January 2014/ April 2015) till March 2021, *i.e.*, even after a delay of 86 months and 71 months respectively in making industrial units functional. However, GNIDA neither cancelled these plots in accordance with the terms and conditions of the scheme brochures along with forfeiture of amount of ₹ 3.83 crore nor recovered extension charges of ₹ 22.04 crore as detailed in **Table 5.1.6.**

[38] 84th meeting held 2 June 2010, 102nd meeting held on 18 September 2015, 106th meeting held on 21 October 2016, 108th meeting held on 5 June 2017 and 111th meeting held on 1 February 2018.

[39] 92nd Board Meeting.

[40] Zero period was allowed to those allottees who were affected due to Hon'ble Allahabad High Court Judgement dated 21 October 2011 in case of Gajraj and Others vs. State of Uttar Pradesh and Others (Writ Petition C. No. 37443 of 2011). GNIDA's in its office order dated 24 August 2012 declared the period from 21 October 2011 to 24 August 2012 as zero period with the exemption of penal interest during such period and automatic extension of scheduled completion/functional by such period.

Table 5.1.6: Cases where plots not cancelled despite industrial units not made functional

(*Amount ₹ in crore*)

Name of allottee (as per lease deed)	Plot No., sector	Date of allotment	Date of lease deed	Due date for making unit functional (36 months after lease deed plus zero period of 10 months)	Period of delay upto March 2021 (in months)	Amount of premi-um	Amount to be forfeited (20 *per cent* of premium)	Aggregate rate of penalty for the period of delay (in *per cent*)	Amount of penalty for extension upto March 2021
Roto Pumps Limited	31, Ecotech-XII	06-10-2008	31-03-2010	31-01-2014	86	7.12	1.42	116	8.26
Supertech Precast Technologies Private Limited	2, Sector-16	31-03-2011	22-06-2011	22-04-2015	71	15.66	2.41[41]	88	13.78
Total							**3.83**		**22.04**

Source: Information provided by GNIDA.

- In case of allotment of plot no. 7, Ecotech-I Extension to Megna Garments Private Limited, GNIDA had allowed (September 2018) time extension up to December 2017 and demanded time extension charges of ₹ 90.92 lakh, which were however, not deposited (March 2021) by the allottee. The unit was not made functional till March 2021, however, GNIDA had neither cancelled the plot and forfeited ₹ 27.55 lakh (being 20 *per cent* of the premium on plot) nor levied additional penalty of ₹ 96.43 lakh for time extension up to March 2021 (excluding zero period from 21 October 2011 to 24 August 2012).

Thus, GNIDA has not been monitoring setting up of industrial units in prescribed period, nor was taking penal actions.

In its reply, GNIDA stated (October 2020) that demand notice was being issued to Roto Pumps Limited. With reference to cancellation of plots in cases of the units not made functional, GNIDA stated that one year extension has been granted for making units functional which are not functional at present even after lapse of more than five years and thereafter, plots would be cancelled.

Fact remains that GNIDA has not levied/recovered penalty for time extension from the allottee in cases where industrial units were yet to be made functional despite lapse of prescribed timelines. Further action (recovery/cancellation) in these cases is awaited (March 2022).

Delay in execution of lease deeds after issue of checklist

5.1.7.2 As per the conditions of the Brochure of the schemes and Checklist, the allottees were required to execute lease deeds within 60 days from the date of issue of checklist. The Brochure of the schemes also provided for levy of penalty at the prescribed rates in case of delay in execution of the lease deed. Penalty for delay in lease deed was to be computed at the rate of three *per cent* of total premium for first six months and thereafter, at the rates of four *per cent*, five *per cent*, six *per cent*, seven *per cent*, eight *per cent* and nine

[41] Actual amount deposited: ₹ 2.41 crore, which was less than 20 *per cent* of the premium, hence entire deposit was to be forfeited.

per cent of total premium for each subsequent six monthly time extensions, subject to maximum of 42 *per cent* of premium.

Audit noticed that in three cases, the allottees executed lease deeds with delays of four months to 66 months after the prescribed period of 60 days from the date of issue of checklist as summarised in **Table 5.1.7.**

Table 5.1.7: Delay in execution of lease deed after issue of checklist

Sl. No.	Name of the allottee	Plot no./ Sector	Date of allotment	Date of issue of Checklist	Date of execution of Lease deed	Period of delay[42]
1.	Global Power Transformers Limited	117, Ecotech-XII	06-10-2008	10-02-2010	09-11-2015	66 months
2.	Tanay Metalware Accessories Private limited	100, Ecotech-XII	06-10-2008	28-09 2010	18-04-2011	4 months
3.	Jubilant Organosys Limited	B 5, Ecotech-I Extension	06-10-2005	16-07-2010	23-03-2011	6 months

Source: Information provided by GNIDA.

Audit analysed the reasons for delays in execution of lease deed and observed that:

(i) Global Power Transformers Limited (Sl. No. 1 of Table 5.1.7) was allotted (October 2008) a plot measuring 30,000 sqm and checklist was issued (February 2010) for execution of lease deed for 30,079.50 sqm. However, the allottee informed (November 2010) GNIDA that the area of plot was 30,008.46 sqm only and therefore, requested for amended lease plan to enable execution of lease deed. GNIDA, after a lapse of three years, affirmed (October 2013) the area of plot as 30,008.46 sqm and waived off (November 2014) penalty for delay in execution of lease deed as the delay was on the part of GNIDA. The lease deed was executed (November 2015) for the area of 30,081 sqm in view of a revised checklist issued (November 2015) by GNIDA.

Audit noticed that failure of GNIDA in working out the area of allotted plot led to revision of checklist and delay in execution of lease deed. This led to loss of lease rent of ₹ 1.38 crore for the period of 66 months from April 2010[43] to November 2015. Further, GNIDA did not levy penalty of ₹ 70.14 lakh, despite there was delay on the part of allottee in executing lease deed which was required to be executed by 10 April 2010 whereas the allottee approached GNIDA only on 24 November 2010 for a revised measurement of plot.

In reply, GNIDA stated (March 2022) that penalty for execution of lease deed was waived off in view of delayed revision in lease plan.

The reply is not acceptable, as there was delay on the part of allottee for which penalty was leviable as per the terms and conditions of brochures. Besides, failure of GNIDA in timely revision of lease plan led to loss of lease rent and delay in establishing industrial units.

[42] After allowing the prescribed period of 60 days from the date of issue of checklist.
[43] After allowing the prescribed period of 60 days from the date of issue of first checklist on 10 February 2010.

(ii) In two other cases (Sl. no. 2 and 3 of Table 5.1.7), in spite of delay on the part of the allottees in execution of lease deeds for four to six months from the prescribed period of 60 days from the date of issue of checklist, GNIDA did not levy penalty of ₹ 0.21 crore on the allottees.

In reply, GNIDA stated (October 2020) that on the basis of examination of the case files and prevalent rules, demand notices are being issued as per rules to the concerned allottees. Recovery of penalty is awaited (March 2022).

Refund of claims without following the prescribed procedure

5.1.7.3 As per the clause J-2 of the Policy and Procedure for Industrial Property Management-2013 and the procedure prescribed in the brochure[44] of the schemes of industrial plots provided that the request for surrender of plot should contain the signature of bonafide allottee/lessee. In case of incorporated company, the request should be supported by the certified copy of the resolution of Board of Directors.

In violation of terms and conditions of brochure, GNIDA refunded ₹ 33.06 crore to two allottees though their surrender applications were not supported by the certified copy of the Resolution

Audit noticed that in two cases of surrender of industrial plots (Haldiram Snacks Private Limited and Vidya PU Foam Private Limited), the requests for surrender of plots were not supported by the certified copy of the resolution of the Board of Directors. The applications were simply signed by a Director each of the above Companies, which should have not been entertained by the Industry Division of GNIDA. However, refunds of the claims of ₹ 33.06 crore were made (5 December 2016 and 27 December 2017) to the allottees, which was in violation of the prescribed procedure.

In its reply, GNIDA accepted and noted (October 2020) the audit observation for compliance in future.

Short recovery of premium on account of revised area of plots

5.1.7.4 In GNIDA, for allotments of industrial plots, slab rates are applicable. Therefore, the average rate per sqm works out different for various sizes of the plots. However, at the time of handing over of the plots, the average rate should be re-worked out by applying the slab rates on the actual area of the plots handed over to the allottee.

Audit noticed that, in two cases out of 41 cases checked in audit, the actual handed over area was less than the allotted area. GNIDA, however, did not compute the premium on reduced area of the plots correctly resulting in short recovery of premium as detailed below:

- Plot no. 2/Sector Ecotech-XVI: Supertech Precast Technology Private Limited, was allotted 60,000 sqm of land for a premium of ₹ 16.12 crore in March 2011 on the land rate applicable for the year of allotment (2010-11). The lease deed was executed (June 2011) for an area of 58,271 sqm at a premium of ₹ 15.66 crore. However, the premium on the plot as worked out by Audit amounts to ₹ 15.76 crore on the land rate applicable for the year of allotment (2010-11). Thus, incorrect computation of premium led to short recovery of ₹ 0.10 crore.

- Plot no. A-3/Sector Ecotech-VI: Lease deed of Intex Technologies (India) Limited was executed (April 2016) on a premium of ₹ 48.73 crore. However,

[44] Clause 2 of B-3 'Surrender' of the scheme brochures IND 2100 (2013)-02 and ONLIND 2016-02.

GNIDA has mentioned the premium as ₹ 48.12 crore in payment intimation to allottee. This resulted in short recovery of ₹ 0.61 crore from the allottee which also had cascading effect on the recovery of interest on instalments for premium.

In its reply, GNIDA accepted the audit observation and stated (October 2020) that demand notices are being issued to concerned allottees. Recovery of premium on account of revised area of plots is awaited (March 2022).

Short recovery of premium on account of excess land area

In violation of terms and condition of brochure, GNIDA allotted excess area in three cases of allotments at the rate of initial allotment instead of at the rate prevailing at the time of identification of the excess area resulting in loss of ₹ 17.73 lakh.

5.1.7.5 The clause 3(4) of the Brochure of the scheme 2005-06 provides that the allottee will pay the premium for the actual area of the plot. In case there is a difference in the area, all payments will be made at the rate then prevailing and shall be payable within 30 days. If the difference is more than 10 *per cent*, the allottee will have the option of surrendering the allotment.

Audit noticed that, in three cases, GNIDA allotted excess area for which premium was taken at the rate of initial allotment instead of the premium at the rate prevailing at the time of identification of the excess area. This resulted in loss to GNIDA to the extent of ₹ 17.73 lakh[45].

In its reply, GNIDA accepted the audit observation and stated (October 2020) that demand notices are being issued to concerned allottees. It, however, subsequently stated (March 2022) that the scheme brochure provides that in case the area of plot is increased up to 10 *per cent* of the allotted area, premium for such increase is to be levied at the original rate of allotment.

The reply (March 2022) of GNIDA is not acceptable, as the terms and conditions of the scheme brochure provide that premium for excess area is payable by the allottee at the then prevailing rate, *i.e.*, at the time of allotment of such excess area.

Provisions of Building Bye-Laws not complied with- Penalty from allottee not recovered

Although an allottee had constructed a portion of the project prior to the approval of building plan, GNIDA did not levy penalty as required under the provisions of the Building Bye-laws.

5.1.8 The Planning Division looks after the compliances of Building Bye-Laws by visiting and monitoring the construction activities of the allottees. Clause 4 read with Clause 7 (8) of the GNIDA Building Regulation, 2002 provides that no person shall erect any building without obtaining a prior building permit thereof from GNIDA. In case of construction without issue of building permit, a penalty of ₹ 1,000 per sqm of covered area shall be levied, provided all the provisions of Building Regulations are complied with.

GNIDA allotted (12 July 2005) plot no. B-5 in sector Ecotech I Extension having area of 40,000 sqm under industrial category at premium of ₹ 4.32 crore (at the rate of ₹ 1,079 per sqm) to Jakson Engineers Limited. GNIDA re-allotted (15 July 2005) another plot (no. 25 in Sector Ecotech-III) on the request of the allottee for allotment of plot in a developed area. The lease deed was executed (6 January 2006) for an actual area of 40,090.82 sqm.

[45] ₹ 5.18 lakh in case of Tanay Metalware Accessories Private Limited (Plot No. 100, Sector Ecotech-XII), ₹ 4.18 lakh in case of Harsh Buildwell Private Limited (Plot No. 174, Sector Ecotech-I), ₹ 8.37 lakh in case of Best Grain Private Limited (Plot No. 66, Sector Ecotech-I).

Audit noticed that GNIDA approved (30 June 2010) the unit as functional with effect from 29 March 2007 on the basis of a declaration (26 June 2010) by the allottee about construction of more than 50 *per cent* of FAR (floor area ratio) and certificate issued by the District Industries Centre, Gautam Buddha Nagar of the State Government. The allottee, however, applied for sanction of building plan on 7 July 2006, which was approved by GNIDA on 3 May 2007.

It was obvious from the above that the allottee had commenced the operation on the plot from 29 March 2007 before approval of the building plan. Thus, a portion of the project was constructed even without approval of building plan, which attracts penalty[46] as per the provisions of the clause 7 (8) of the Building Bye-laws.

In its reply, GNIDA assured (October 2020) that action is being taken in accordance with the provisions of Building Bye-laws. Recovery of penalty is awaited (March 2022).

Outcome of allotments of Industrial plots

5.1.9 The prime objective of GNIDA is development of industrial area and development of residential, commercial, institutional areas is subservient objective. Therefore, GNIDA should have focussed on establishment of industrial units, which cannot be fulfilled without actual establishment of the industrial units on the allotted plots. From GNIDA's/Government's perspective, generation of employment is the crux of industrialisation.

Out of 2,580 industrial plots allotted till March 2021, industrial units were not made functional in case of 855 allotments even after lapse of up to 23 years from their respective stipulated period for making the units functional, which defeated the objective of GNIDA to industrialise the area.

The brochures of the schemes[47] effective upto March 2013 provided that the units were to be made functional within three years of the date of allotment. The schemes[48] effective from April 2013 to 10 November 2016 provided that the units were to be made functional within three years from the date of execution of lease deed. The schemes[49] effective from 11 November 2016 and onwards provided that the units on plot size upto 2,000 sqm, 2,000-10,000 sqm and above 10,000 were to be made functional within two, three and four years respectively from the date of execution of lease deed.

Audit obtained the data of allotments from the System Division of GNIDA, which indicates the functional status of the industrial unit on each allotted plot besides the details of allottee and payment made.

Audit analysed the status of the units made functional in respect of 2,580 industrial plots allotted since inception to the year 2020-21 as per System Division's data, which is summarised in **Table 5.1.8.**

Table 5.1.8: Status of functional as on April 2021

Sl. No.	Particulars	No. of plots/units	Area (in sqm)
1.	Total allotments since inception to March 2021	2580	11302080
2.	Functional units as on April 2021	1341	4439297
3.	Units not made functional as on April 2021	1239	6862783

Source: Data and information furnished by GNIDA.

[46] Audit could not compute the amount of penalty leviable in the absence of completion certificate.
[47] Schemes prior to 2005-06, IND 2005-06 (including TC and MUS) and IND 2007-08.
[48] IND2000 (2013)-01, IND2100 (2013)-02, IND (2016)-01 and ONLIND 2016-01.
[49] ONLIND 2016-02 and ONLIND 2020-01.

Out of 2,580 plots allotted by GNIDA since its inception to the year 2020-21, only 1,341 units (52 *per cent*) could be made functional by April 2021. Further analysis revealed that out of 1,341 functional industrial units, only 147 units (11 *per cent*) were made functional within the timeline prescribed in the scheme brochure[50] for making them functional. The other 1,194 units (89 *per cent*) could be made functional with delays of upto 19 years from the prescribed period. However, there was discrepancy in data maintained by System Division, as it indicated 370 industrial units as functional without date of completion of construction on these plots indicating that either these plots were incorrectly shown as functional without their actual completion or the dates of their completion were not captured in the data.

In case of 1,239 units not made functional, the timelines for making 384 units (31 *per cent*) functional was yet to lapse as on March 2021. In remaining 855 cases of allotment of Industrial plots without functional units, even lease deeds were not executed in 79 allotments till March 2021 despite lapse of 869 days to 7,234 days from the dates of allotment. This included 43 allotments where the units are required to be made functional from the date of execution of lease deed. In remaining 812 cases of allotment (*i.e.*, 855 allotments *minus* 43 allotments), industrial units were not made functional even after lapse of 23 days to more than 23 years after the stipulated timelines for making them functional of which 605 cases of allotments were delayed beyond 10 years.

Out of 41 sampled cases of allotment of industrial plots, Audit noticed that in five cases[51], plots were transferred by original allottee through change in shareholding even before establishing industrial units. This indicates that these allottees had applied for industrial plots with the objective of trading the plot. This was facilitated due to lack of objective criteria for evaluation of industrial projects by Screening Committee of GNIDA for allotment of industrial plots, as detailed in ***Paragraph 5.1.4.2***. Audit further noticed that the industrial units are yet to be set up by two[52] out of five subsequent allottees in above cases. Overall, industrial units were not made functional on 20 plots[53] out of 41 sampled cases of industrial allotments examined in audit, thereby, leading to possible trading of these plots in future by allottees instead of setting up of industrial units on these plots by original allottees.

Thus, industrial units on the allotted plots were not functional in significantly large number of cases (about 48 *per cent*) defeating the objective of development of industrial area by GNIDA and generation of employment. Audit noticed that besides failure of the allottee in making the units functional within stipulated period, other major reasons were lack of objective criteria for evaluation of the industrial projects for selection of the deserving applicant, delay in issue of checklist, allotment of plots without ensuring intactness of the

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[50] In case of Ecotech-XI Sector, the period for making the industrial units functional was allowed to all allottees up to 31 March 2021 due to delay in developing this Sector.

[51] Global Power Transformers Limited (Plot no. 117/Ecotech-XII), Hari Home Furnishing Private Limited (Plot no. 109 A and 110/Ecotech-I Extension), ILEX Infrastructure Private Limited (Plot no. 49/Ecotech-I Extension), Orchid Dreamline Propmart Private Limited (Plot no. 385-388/1/Ecotech-III) and Taftin Exim Private Limited (Plot no. B 29 A and B 30/Ecotech- I Extension).

[52] Global Power Transformers Limited (Plot no. 117/Ecotech XII) and ILEX Infrastructure Private Limited (Plot no. 49/Ecotech-I Extension).

[53] Excluding nine allotments in respect of which date of making units function was beyond 31 March 2021.

plots leading to delays in handing over and lease deed of the plot and lack of development of the Sector due to which zero period was granted for execution of lease deed and making industrial units functional. Besides, GNIDA also failed in cancelling projects not made functional beyond stipulated time period which gave undue favour to the allottees and encouraged profiteering in transfer of land through change in constitution of the allottees.

During the Exit Conference (January 2021), the State Government directed GNIDA to initiate action for cancellation of not functional units in future in accordance with the new/amended law[54]. Further, the State Government added that there should be a condition for a lock-in-period for completion/setting up of industries and no transfer should be allowed before such compliance.

5.1.10 Conclusion

The systems and procedures of GNIDA were deficient in respect of allotments of industrial plots, as un-acquired/disputed/undeveloped plots were allotted to entrepreneurs which led to delay in establishing industrial units. The allotment of plots without ensuring intactness, besides violation of the provisions of the Policy and Procedures also resulted in loss to GNIDA. GNIDA also failed to ensure the payment of dues by the allottees and levy penalties in accordance with the terms and conditions of allotments.

Irregularities in screening of the applications and allotment were noticed as there were cases where applications with deficient documents were accepted. Absence of objective criteria for evaluation of industrial projects for allotment of plots left allotments to discretion of Screening Committee. This also facilitated allotments to applicants who obtained plots merely for selling on higher prices. A case of misrepresentation of facts by allottee with the objective of trading the plot was also noticed.

Out of 2,580 industrial plots allotted till March 2021, 1,341 units were made functional which included 1,194 units made functional involving delays up to 19 years. In case of 812 allotments, industrial units were not made functional even after lapse of up to 23 years from their respective stipulated period for making units functional, which defeated the prime objective of GNIDA to industrialise the area which would have led to employment generation in the region.

5.1.11 Recommendations

Recommendation number	Recommendation
13.	**Industrial plots should not be allowed to be transferred by the allottees in favour of other entrepreneurs to check the trading of plots. The State Government has accepted the recommendation.**

[54] An amendment in UPIAD Act, 1976 was effected (July 2020) by the GoUP which provides maximum period of five years from the date of possession or the period fixed in conditions of allotment, whichever is longer, to utilise the plot for the purpose allotted. In case where the aforesaid period had already expired before the date of effectiveness of this Act, a further period of one year was allowed for utilsation of such plot.

Recommendation number	Recommendation
14.	**GNIDA should ensure that only encumbrance free plots are allotted after their development.**
15.	**GNIDA should recover outstanding dues and penalties in time and fix responsibility for delay in recovery.**
16.	**Cases of trying to defraud GNIDA by misrepresentation of facts should be taken up with the concerned authorities.**
17.	**Discretion in allotment should be minimised by laying down objective criteria for same.**

CHAPTER–V (2)
Allotment of Builders/ Group Housing Plots

CHAPTER–V

Allotment of Properties

V (2) Allotment of Builders/Group Housing Plots

Introduction

5.2.1 As per GNIDA Building Regulation, 2010 'Group Housing' means a premise of size not less than 2,000 square meter (sqm) comprising either residential flats or a cluster of flats and independent houses/villas with basic amenities like parking, park, convenience shop, public utilities, *etc.*

GNIDA allotted plots measuring 2,000 sqm to 4.5 lakh sqm on lease basis for 90 years to Builders/Group Housing societies[1] for construction of the plotted/flatted residential dwellings and their consequent sub-leases to the ultimate dwellers by the respective builders/societies. The allotments were made by inviting bids after fixing the reserve price. GNIDA also allowed subsequent sub-division and sub-lease of these plots by the original allottees subject to minimum area of 20,000 sqm/10,000 sqm of each sub-divided plot as decided from time to time.

Builders Division of GNIDA deals with allotment of Builders/Group Housing plots and follows-up the post allotment compliances. Planning Division of GNIDA is responsible for monitoring the compliance of the building completion. The process involved in stages from launching the scheme till follow-up of the post allotment compliances is depicted in ***Paragraph 5.1*** in the Chapter-V on Allotment of Properties - General.

Status of allotments

5.2.2 GNIDA allotted 189 Builders/Group Housing plots[2] with total area of 1,19,55,301 sqm[3] (2,954.22 acre) since its inception (January 1991) to 2014-15. Thereafter, no allotment was made under this category till date (March 2021). Of the above 189 plots, 42 builder plots with area of 53,16,598 sqm were sub-divided in 134 plots during March 2010 to March 2021. Thus, a total of 281 Builder/Group Housing plots[4] (including sub-divided plots) existed at the end of March 2021.

During the period 2005-06 to 2014-15[5], GNIDA allotted 94 Builder/Group Housing plots[6] with total area of 81,65,041 sqm[7] (2,017.63 acre). After taking into account sub-divided plots, a total of 186 (Builder: 183; Group Housing: 3) Builder/Group Housing plots (carved out of these 94 plots) existed at the end of March 2021.

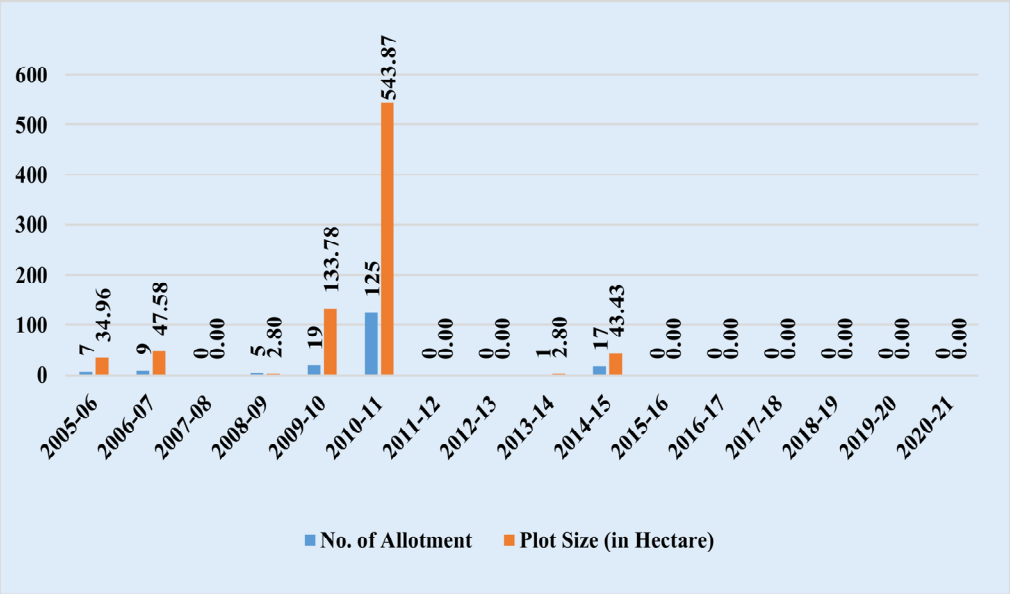
The year-wise and scheme-wise details of total number of plots allotted during the period 2005-06 to 2020-21 with their aggregate area and value of land

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1 The housing schemes were categorised as 'Allotment of Group Housing Plots' and 'Builders Residential Plots' in the respective scheme brochures of GNIDA.
2 Builders plots: 111 and Group Housing plots: 78.
3 Builders plots: 92,13,343 sqm and Group Housing plots: 27,41,958 sqm.
4 Builders plots: 203 and Group Housing plots: 78.
5 Audit covered the period from 2005-06 to 2017-18. However, the status of events covered in the Chapter has been updated upto 2020-21.
6 Builders plots: 91 and Group Housing plots: three.
7 Builders plots: 80,92,229 sqm and Group Housing plots: 72,812 sqm.

premium along with details of their coverage in sample are given in ***Appendix-5.2.1***. The year-wise number of plots and the area allotted during these years is also depicted in **Chart 5.2.1**.

Chart 5.2.1: Year-wise allotment of Builders/Group Housing Plots

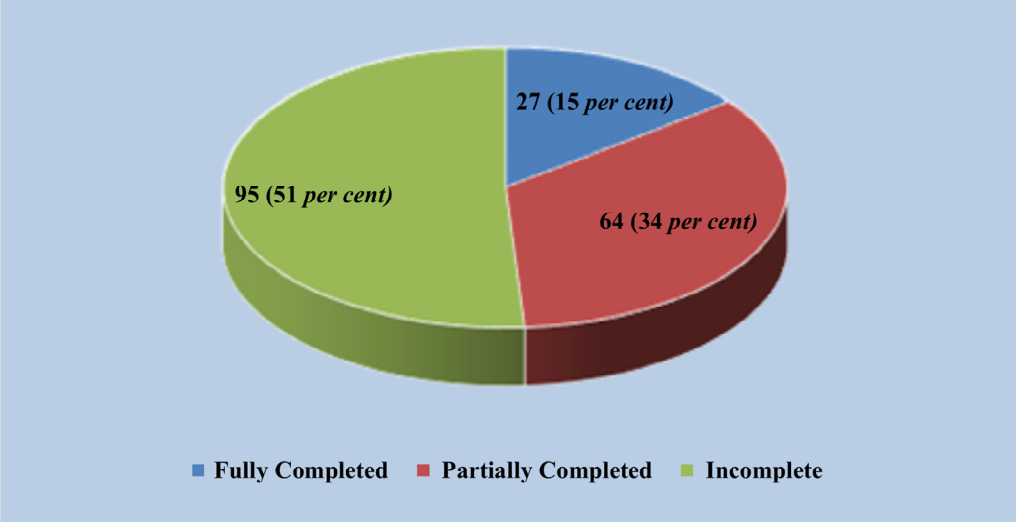


Source: Information furnished by GNIDA.

It can be seen that maximum allotments of 144 plots having area of 677.65 hectare (67,76,481 sqm) were done during 2009-10 and 2010-11. This translated to approximately 79 *per cent* and 84 *per cent* of total allotments in terms of number and area respectively allotted during the period 2005-06 to 2020-21.

Completion status: The year-wise details of the allotments where the stipulated completion period of first phase/full construction was already over *vis-a-vis* the status of actual completion as of April 2021 is given in ***Appendix-5.2.2***. The summarised status of completed (part/full) and incomplete projects in respect of the allotments is shown in **Chart 5.2.2**.

Chart 5.2.2: Status of Completion of Projects (In numbers)



Source: Information furnished by GNIDA.

It is evident from the chart above that out of 186 plots (including sub-divided plots) allotted during the period 2005-06 to 2014-15, only 27 Builder/Group Housing allottees could complete their projects as against targeted completion of 148 projects as of April 2021. Further, 95 Builders/Group Housing allottees could not even partially complete the construction.

Amounts overdue against allottees: The allottees are required to pay premium[8] and lease rent against the allotted plots. In case of default, penal interest at the rate of three *per cent* is levied on the defaulted amount as per brochure conditions.

As of April 2021, overdue against the land premium (principal), lease rent and interest was ₹ 12,059.08 crore against 172 allottees (61.21 *per cent*) out of 281 allotments (including sub-divided plots) made since inception (1991) to 2014-15. Out of this, overdue of ₹ 10,732.44 crore pertained to allotments made during the year 2005-06 to 2014-15, as detailed in **Table 5.2.1**.

Table 5.2.1: Status of overdue amount against allottees

Period	Total Number of allotments	Number of allotments against which dues were outstanding	Overdue against defaulting allottees (₹ in crore)			
			Principal amount	Interest/ penal interest	Lease Rent	Total
2005-06 to 2014-15	186	151	4681.67	5961.48	89.29	10732.44

Source: Information furnished by GNIDA.

It is evident from the above that GNIDA has overdue of ₹ 10,732.44 crore to be recovered from 81 *per cent* of total Builder/Group Housing allottees as of April 2021.

The age-wise analysis of above overdue is detailed in **Table 5.2.2**.

Table 5.2.2: Age-wise analysis of overdue as of April 2021

Period of overdue	No. of defaulting allottees	Overdue against defaulting allottees up to April 2021 (₹ in crore)
Above 10 years	4	911.76
Five to 10 years	30	4675.82
Three to five years	32	1512.09
Below three years	85	3632.77
Total	**151**	**10732.44**

It may be seen from the above table that an amount of ₹ 7,099.67 crore was overdue from 66 allottees for more than three years, however, GNIDA did not cancel the plots of defaulting allottees in accordance with the terms and conditions[9] of the allotment.

In view of the large pendency in delivery of flats due to persistent delay in completion of the projects by the builders and in the context of dues of the Authorities, the issues relating to plight of home buyers were discussed at various forums. In this regard, Hon'ble Supreme Court delivered a judgment in July 2019 in the case of Bikram Chatterji and Others *vs.* Union of India and

[8] The balance land premium alongwith interest after adjustment of allotment money is recovered in instalments.

[9] Allotments were liable to be cancelled in case of default on the part of the applicant/ allottee/lessee for breach/violation of terms and conditions of registration/allotment/lease and/or non-deposit of allotment money.

Others[10] on the issues related to Amrapali Builders. The facts of the case and observation of the Hon'ble Supreme Court are following:

In 2011, in Noida and Greater Noida various real estate projects for housing were started. In the various projects, the Amrapali Group of Companies proposed to construct approximately 42,000 flats. Under these projects, it was assured that the delivery of possession shall be made in 36 months. Several revised dates of possession were fixed unilaterally, but they failed to deliver the flats. Further, the Builder did not pay the amount either to the Authorities or to the banks. The dues of GNIDA alone stood at ₹ 3,234.71 crore as on 15 January 2019.

In the instant case, Hon'ble Supreme Court held (23 July 2019) that the matter projects the issue of larger public interest and adjudged that:

"Once the Noida and Greater Noida Authorities knew very well that there were defaults, they could not have allotted further land to the Amrapali group without insisting for payment of its dues. Secondly, it was not open to the Authorities to permit the sub-leases of plot of land executed by builders, thereby allowing the leaseholder to earn a huge amount without making payment of the amount due to them. The officials of the Authorities have acted in clear breach of public trust.

They have permitted the defaulting leaseholders to earn the amount by sub-leasing its land of which dues had not been cleared. Thus, apparently, the officials of the Authorities acted clearly in collusion with the builders and overlooked the interest of the Authorities and home buyers while permitting the sub-leases of plot of land to be granted.

It passes comprehension how the officials of the authorities could have permitted such sub-leases in the factual scenario of the case when even the basic obligation to raise the construction was not being fulfilled by the builders and they were not paying the dues of premium, lease money, *etc*. The action of the officials of the Authorities has the effect of causing unjust enrichment of builder from the land held by the concerned Authorities. It was wholly an illegal exercise permitted".

"They have violated every condition, but still, Authorities were bent upon to condone everything. This reflects absolute dereliction of duty cast upon the Authorities."

"The Noida and Greater Noida Authorities and the Bankers have permitted diversion of funds of home-buyers and the possession of other assets by Amrapali Group."

"The Authorities have to be vigilant in such cases and not to tolerate the default. They have to blame themselves for their inaction and have to wait for the realisation of dues by sale of other properties and as against guarantors, *etc*."

"It is apparent from the report of the forensic audit submitted by Forensic Auditors that there is a serious kind of fraud played upon the buyers in active connivance with the officials of the Noida and Greater Noida Authorities and that of the banks."

"The NOIDA and Greater Noida Authorities were grossly negligent in reviewing and monitoring the progress of the project and in collusion with

[10] Writ Petition (C) 940/2017.

leaseholders failed to take action concerning non-payment of dues and illegally permitted the group to Sub-lease the land without payment of dues."

After considering the facts of the case, the Hon'ble Supreme Court decided, in context of dues of Authorities, that the premium and other dues payable under the lease deeds to Authorities, cannot be recovered from the home buyers or the projects in question and may be recovered by sale of other properties which have been created from the money diverted.

The landmark judgment in the above case has brought into sharp focus the issues plaguing the housing sector in NOIDA/GNIDA. Similar issues of incomplete projects by the allottees and huge pendency of dues of GNIDA, observed in the audit have been discussed in detail in the ***Paragraphs 5.2.4 to 5.2.8.3***.

Audit Coverage

5.2.3 As per data obtained from GNIDA at the time of selecting sample (January 2018), GNIDA had allotted 188 plots[11] (Builders plots: 186 and Group Housing plots: 2) under Builders/Group Housing schemes during the period covered in Performance Audit, *i.e.,* 2005-06 to 2017-18. Out of these, allotment of 58 Builder/Group Housing plots were selected on the basis of stratified random sampling for detailed examination in the Performance Audit.

Out of cases selected in sample, the Builders Division of GNIDA furnished allotment files of only 35 Builder/Group Housing plots[12] and allotment files of 23 cases[13] were not submitted during the course of audit from December 2018 to November 2019. Further, the Planning Division also did not submit 48 files of building completion and map approvals during the course of audit out of 58 allotments cases selected in sample.

Thus, Audit examined the allotment files of 35 plots[14] submitted by Builders Division and ten files of building completion/map approvals submitted by Planning Division besides conducting joint physical verification of two sites.

Audit Findings

The audit findings as a result of examination of the records of the sample cases furnished to Audit and limited physical verification are discussed in succeeding paragraphs. These audit findings have been grouped as under:

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[11] There was mismatch between the data of allotted plots submitted by GNIDA in January 2018 (188 plots as mentioned in Paragraph 5.2.3) and in April 2021 (186 plots as mentioned in Paragraph 5.2.2).

[12] Builders: 33 plots (including one cancelled plot); Group Housing: two plots.

[13] Amprapali Leisure Valley Private Limited, Amrapali Dream Valley Private Limited, Amrapali Smart City Private Limited, Amrapali Smart City Private Limited, Amrapali Centurian Park Private Limited, Ansal Properties and Infrastructure Limited, Gaursons Hi-Tech Infrastructure Limited, Supertech Limted, Mahagun (India) Private Limited, AIMS Golf Town Developers Private Limited, ATS Infrastructure Limited, Nirala Infratech Private Limited, SJP Infracon Limited, Purvanchal Projects Private Limited, Steller Spring Private Limited, Earthcon Universal Infratech Private Limited, AVJ Developers (India) Private Limited, Starcity Buildcon Private Limited, Antriksh Engineers Private Limited, Assotech-Omni Consortium, Starcity Buildcon Private Limited, Decent Buildwell Private Limited and Anticement Infrastructure Private Limited.

[14] Including one plot allotted to Unitech Limited which was although selected in the sample of 58 files in January 2018 and was examined but was cancelled by GNIDA due to defaults in payments.

- Launch of schemes without approval ***(Paragraphs 5.2.4 to 5.2.4.2)***;
- Deficiencies relating to schemes' brochures and brochure conditions not being complied with ***(Paragraphs 5.2.5 to 5.2.5.16)***;
- Irregularities in evaluation of bids and allotments ***(Paragraphs 5.2.6 to 5.2.6.5)***;
- Post allotment irregularities ***(Paragraphs 5.2.7 to 5.2.7.13)***; and
- Outcome of allotments of builder plots ***(Paragraph 5.2.8 to 5.2.8.3)***.

Launch of Schemes without approval

5.2.4 Brochure is a document containing complete terms and conditions for the allotment of properties. The terms and conditions of the brochure are also included in the lease deed. The schemes brochure needs to be approved by the Board prior to launch of the scheme. Further, in case of any change in land use required for launching a scheme, such change needs prior approval of GoUP. Cases of violation in this regard are discussed in succeeding paragraphs:

Terms and conditions of the schemes not approved by the Board prior to their launch

5.2.4.1 Sections 3 and 7 of the Uttar Pradesh Industrial Area Development Act (the Act), 1976 provide for constitution[15] of the Authority, *i.e.*, GNIDA (as a body corporate hereinafter referred to as the Board) and power of Authority in respect of transfer of land respectively. As per Section 7 of the Act, "the Authority may sell, lease or otherwise transfer whether by auction, allotment or otherwise any land or building belonging to Authority on such terms and conditions as it may, subject to any rules that may be made under this Act, think fit to impose".

The Board of GNIDA in its 20th meeting (26 March 1996) *inter alia* delegated the powers conferred under Section 7 of the Act to the CEO subject to the overall directions of the Board. Thus, the Board had not delegated full power to the CEO with respect to sale, lease or transfer of land.

In the context of allotment of land, the scheme brochure is an important document which governs the process of bidding, allotment and execution of the project. The brochure also specifies the terms and conditions of allotment, as decided by GNIDA. The prospective buyers are expected to bid as per the brochure terms and conditions. Therefore, this document can be equated to invitation to offer which becomes the basis of agreement between the allottee builder and GNIDA for execution of the project in future. Further, the terms and conditions of the brochure also form the basis of subsequent agreement between the allottee and the home buyers[16]. In view of the underlying importance, the brochure of the schemes should have been discussed and approved by the Board before the launch of the scheme. Further, any changes to terms and conditions of allotment should have been approved by the Board.

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[15] Consisting of 11 members, *viz.,* five ex-officio members, five nominated (by State Government) members and one Chief Executive Officer.

[16] The State Consumer Disputes Redressal Commission, UT Chandigarh in the case of Neha Ahluwalia *vs.* Omaxe Chandigarh Extension held (25 November 2019) that it is a settled law that brochure is a part of contract. The National Consumer Disputes Redressal Commission in the case of Brigadier (Retired) Kamal Sood *vs.* DLF Universal Limited also observed (20 April 2007) that it is a settled law that brochure is part of the promise on which the contract is based.

Audit noticed that a total of nine schemes for allotment of builder plots were launched during the period 2005-06 to 2014-15. Out of these nine schemes, CEO launched eight schemes[17] without obtaining prior approval of the Board. The date of approval of these schemes by the CEO, the period of launch and status of their approval to the Board are given in **Table 5.2.3**.

Table 5.2.3: Status of sanction of schemes by the Board

Sl. No.	Name of the scheme	Date of approval by CEO	Period of launch	Date of approval by Board
1	BRS 11/2006	04-04-2006	10-04-06 to 09-05-06	Not put up to Board
2	BRS 01/2008-09	15-01-2009	16-01-09 to 06-02-09	Not put up to Board
3	BRS 01/2010(I)	21-01-2010	22-01-10 to 16-02-10	28-04-2010
4	BRS 02/2010	03-03-2010	06-03-10 to 23-03-10	28-04-2010
5	BRS 03/2010	21-06-2010	22-06-10 to 16-07-10	25-02-2011
6	BRS 04/2010	03-11-2010	11-11-10 to 10-12-10	25-02-2011
7	BRS 05/2010-11	21-02-2011	24-02-11 to 18-03-11	29-03-2011
8	BRS 01/2014-15	04-06-2014	05-06-14 to 26-06-14	Not put up to Board

Source: Main allotment files of Builders Division, GNIDA.

It is evident from above that although the brochures of the above schemes were approved by the CEO, these were not submitted to the Board for approval prior to launch of the schemes. Out of the above eight schemes, brochures of five schemes were submitted to the Board after 11 days to seven months from their launch period for *ex-post facto* approval by the Board. In the remaining three schemes, the brochures were not submitted to the Board even for the *ex-post facto* approval.

Despite the fact that the Board of GNIDA had not delegated full powers to the CEO with respect to sale, lease or transfer of land, CEO launched eight schemes without prior approval of the Board. Out of these, three schemes were not submitted to the Board even for *ex-post facto* approval.

As the terms and conditions of the scheme brochures were the most significant documents which governed the process of bidding, allotment, realisation of premium and the execution of the project and the full power of its approval was not delegated by the Board to the CEO, these terms and conditions were required to be apprised and approved by the Board prior to the launch of the schemes. In its absence, the Board failed to exercise control over the undue relaxations and lack of uniformity across the schemes as discussed in ***Paragraphs 5.2.5 to 5.2.5.14***. This entails both a serious dereliction of duty by the concerned officials of GNIDA as well as oversight and control failure on the part of the Board.

During the Exit Conference (January 2021), GNIDA stated that as per Board's meeting dated 26 March 1996, full powers have been delegated to the CEO. They usually seek prior approval of the Board in important cases of policy change only and in rest of the cases *ex-post facto* approval/perusal is sought. On being pointed out by Audit that Government should look into the matter so that prior approval is sought when major issues are involved or there is a departure from established past approach, the State Government expressed its agreement in this regard and stated that in case of urgency, *ex-post facto* approval of the Board should be obtained.

The assertion of GNIDA as regards to delegation of full power by the Board to CEO is factually incorrect as the power delegated to the CEO was subject to the overall directions of the Board. Further, the contention of GNIDA that

[17] Except scheme RTS 01/2010 where the Board had authorised the CEO for the determination of terms and conditions of the scheme. The scheme was, however, put up to the Board for *ex-post facto* approval on 28 April 2010.

prior approval of the Board in important cases of policy change was sought is also incorrect as cases of significant changes in the terms and conditions of allotment regarding permission to transfer/sale of the shareholdings in the consortium (***Paragraphs 5.2.5.9 and 5.2.5.10***), reduction in reservation and allotment money (***Paragraph 5.2.5.13***), allowance of higher Floor Area Ratio prior to the approval of the Government ***(Paragraph 5.2.5.16)*** and penalty for delay in submission of Building Plan ***(Paragraph 5.2.7.8)*** without seeking approval of Board were noticed.

Launch of scheme prior to approval of change in land use from GoUP

5.2.4.2 GoUP directed (23 September 1997) GNIDA that as GNIDA was in the National Capital Region (NCR), the regulations of the NCR were also applicable to GNIDA and therefore, any land use change may not be done without the prior approval of the Government.

GNIDA, in its 81st Board meeting, approved (November 2009) interchange of various land uses of the pre-planned land. The interchange was mainly due to conversion of a large chunk of land along the 130 metre road earmarked for Industrial use to Builder/Group Housing use on the ground that the land would fetch good rates in the bids and would improve the cash flow/liquidity of GNIDA. The CEO sent (29 December 2009) the revised Master Plan-2021 to the GoUP for approval with the request to send the same to the NCRPB for approval. The interchange of land use of 2,774.58 hectare was approved by GoUP on 30 March 2010. Master Plan 2021 (with changed land use) was approved by NCRPB on 24 August 2012.

The CEO prior to the approval (30 March 2010) of land use change by the GoUP launched three group housing schemes on the land designated for industrial use and allotted 24 builder plots which also led to loss of ₹ 167.74 crore.

Audit noticed that the CEO, prior to the approval (30 March 2010) of the land use change by the GoUP, approved (January 2010 to March 2010) and launched three schemes for allotment of builder plots, *viz.,* RTS 01/2010(I), BRS 01/2010(I) (launched in January 2010), and BRS 02/2010 (launched in March 2010) as per the proposed changed land use. Consequently, 24 builder plots (22,94,981 sqm) were allotted (March 2010 to May 2010) at the sale price[18] for the year 2009-10. It is pertinent to mention that 19 of these plots were allotted during April 2010 to May 2010. Since the approval of change in land use was in process, the launching of scheme during January 2010-March 2010 was irregular in the absence requisite approval of GoUP. This also led to loss of revenue on account of land premium as the revised rates (2010-11, effective from April 2010) would have been applicable had these schemes were launched after approval of GoUP. Thus, GNIDA had to bear revenue loss of ₹ 167.74 crore[19] ***(Appendix-5.2.3)*** against the sale price for the year 2010-11 due to inappropriate hurry in launching schemes without approval of change of land use by the GoUP.

During the Exit Conference (January 2021), the State Government stated that action has already been taken against the concerned officials for launching the schemes prior to the approval of land use change by the Government. GNIDA confirmed the punitive action against the concerned staff.

[18] The sale price was not revised in the year 2009-10 by GNIDA citing economic slowdown.

[19] After adjusting interest of ₹ 22 lakh earned at the rate of four *per cent* simple interest on the amount of registration/reservation money deposited by the allottees.

Deficiencies relating to schemes' brochures and brochure conditions not being complied with

5.2.5 GNIDA had not formulated any working manual for allotment of builder plots due to which there was lack of uniformity in terms and conditions of the brochures and system of allotment as compared to other categories of allotments. Further, the Chief Executive Officer (CEO) allowed various relaxations to the consortium of builders in the subsequent schemes[20] launched in January 2009 and onwards. These scheme brochures were either not put up to the Board or were put up for *ex-post facto* approval of Board after the launch of the schemes. It has led to discretion and adhocism in allotment of plots due to complete lack of policy guidance, as discussed in succeeding paragraphs.

Opening of Escrow Account not included in the schemes brochures

5.2.5.1 An escrow account is a temporary contractual arrangement between two transacting parties where a third party (usually a bank) holds the financial payments until specified conditions are met. Having an escrow account reduces the risk of not fulfilling the contractual commitments. In order to safeguard the interest of GNIDA as regard to the payment of dues by the developer and also ensuring the application of funds collected by the developer from the ultimate buyers/dwellers on the concerned projects, the provision of Escrow Account is a reliable mechanism.

It is also notable that the Real Estate (Regulation and Development) Act, 2016 (RERA Act), notified on 26 March 2016, under section 4 (2) (*l*) (D) *inter alia* provided that 70 *per cent* of the amounts realised for the real estate project from the allottees, from time to time, shall be deposited in a separate account in a scheduled bank to cover the cost of land and construction and shall be used only for that purpose.

GNIDA did not incorporate clause requiring the builders to open escrow account in its scheme brochures. Consequently, it failed to ensure timely payment of its dues and completion of projects imperiling its own interests as well as those of home buyers.

Audit noticed that GNIDA failed to include the condition for opening of Escrow Account by the builders in the terms and conditions of the schemes launched during the period 2005-06 to 2014-15. Notably, the allottees defaulted continuously in payment of instalments of the premium of the allotted plots causing accumulation of dues of ₹ 2,234.81 crore upto April 2021 in 28 cases out of 34 cases test checked in audit. Further, it could not be ensured that the allottees applied the funds collected by them on the concerned projects or diverted elsewhere. The absence of checks and balances resulted in incomplete projects. Out of 34 allotments only seven projects[21] could be completed[22] up to April 2021. Further, out of these seven completed projects, overdue of premium of ₹ 486.26 crore was outstanding for payment as on April 2021 in respect of four cases[23].

[20] Schemes, *viz,*. BRS 01/2008-09, BRS 01/2010(I), BRS 02/2010, BRS 03/2010, BRS 04/2010.

[21] M.I. Builders Private Limited (Alpha 02, GH-02), County Infrastructure Private Limited (Techzone IV, GH 05B), U.P. Township Private Limited (Omicron 3, GH 01), Supertech Construction Private Limited (Omicron 1, GH 02), SDS Infratech Private Limited (Omega 2, GH 01), Santushti Sahkari Avas Samiti Limited (GH 4) and K N Consultants Private Limited (Omicron 3, GH 06).

[22] Out of remaining 27 sample files submitted to Audit, in 16 cases the projects were partially complete (First Phase) and in 11 cases even the first phase was not completed.

[23] M.I. Builders Private Limited (Alpha 02, GH-02), Supertech Construction Private Limited (Omicron 1, GH 02), SDS Infratech Private Limited (Omega 2, GH 01) and K N Consultants Private Limited (Omicron 3, GH 06).

Audit further noticed that GNIDA although adopted (December 2016) the 'Project Settlement Policy' issued by GoUP for re-schedulement of dues against allottees who had defaulted in payment but failed to ensure its compliance with respect to opening of Escrow Account at the time of re-schedulement of dues. In six cases[24], although re-schedulements once to thrice were allowed to the builders after December 2016 but opening of Escrow Account was not ensured at the time of such re-schedulements. Notably, the dues in these cases amounted to ₹ 404.63 crore (April 2021). Further, in two other cases[25], the Escrow Accounts were opened in May 2019/July 2019 but with delay of more than two years after the date of their re-schedulements (January 2017/June 2017). Dues in these two cases amounted to ₹ 116.57 crore (April 2021). Thus, by failing to impose the requirement of Escrow Account, GNIDA has imperiled its own interests as well as those of home buyers.

Checks and balances could have been automatically exercised in eliminating the accumulation of dues, if there had been the practice of operation of the Escrow Account. GNIDA had, however, in its scheme BRS 2021-22, 'Builders plot for development of Pradhan Mantri Avas Yojna unit in Greater Noida' launched in October 2021, incorporated a clause for opening escrow account by the allottee.

GNIDA accepted the audit observation and stated (November 2020) that earlier published scheme brochures did not include a condition requiring the builders to open an Escrow Account, however, notices were issued to the builders to open Escrow Account. GNIDA further stated that the condition of opening Escrow Account is being included in schemes to be published in the future.

Removal of clause for obtaining bank guarantee/performance bank guarantee

5.2.5.2 In order to safeguard the financial interest of the organisation, it is prudent to obtain reasonable amount of performance guarantee for due performance of the contract. The scheme BRS 06/2003 launched in June 2003 by GNIDA provided that the builder was required to deposit with GNIDA a Performance Bank Guarantee (PBG) of an amount fixed by GNIDA. This PBG clause was meant to safeguard the interest of GNIDA against the defaults by the builders in payment of dues and completion of projects in the stipulated period thereby also safeguarding the interest of the ultimate home buyers for timely delivery of the flats.

GNIDA excluded the existing clause pertaining to submission of Performance Bank Guarantee by the builders from the scheme brochure of BRS 09/2004 onwards.

Audit noticed that GNIDA, with the approval of CEO, excluded the PBG condition in the brochure from July 2004 (Scheme BRS 09/2004) onwards. Scrutiny of records revealed the fact of removal of PBG clause from the brochure condition in nine scheme brochures. Out of the nine scheme brochures, CEO of GNIDA approved eight schemes brochures without approval of the Board. *Ex-post facto* approval was obtained for five schemes

[24] Amrapali Leisure Valley Developers Limited, Anthem Infrastructure Private Limited, Supertech Limited, Ajay Enterprises Private Limited, Arham Escon Private Limited and Shirja Real Estate Solutions Private Limited.

[25] Sam India Abhimanyu Housing (Sector 16 C, GH-2) and Nirala Housing Private Limited Sector 16, GH-3).

brochures from the Board. The remaining three schemes brochures were not submitted to the Board for approval.

As a result, GNIDA failed to safeguard the interest of home buyers as 137 projects (83.54 *per cent*) were not completed by the builders even after lapse of stipulated period[26] (after allowing zero period) against 164 projects due for completion as of April 2021. The delays in these project ranged from one year to eight years causing distress to 1,91,827 homebuyers[27] and the dues in case of 137 out of above 164 allottees accumulated to ₹ 9,507.75 crore[28] as of April 2021. In the absence of PBG, GNIDA could not recover any pending dues.

It was, further, noticed that in case of Parsavnath Developers Limited[29] despite the scheme brochure (BRS 06/2003)[30] specifically providing for obtaining PBG for an amount to be fixed by GNIDA, GNIDA failed to fix such amount and obtain PBG for it from the allottee. Neither the construction of the project was completed even after lapse of almost 13 years from the year of allotment nor the dues amounting to ₹ 103.12 crore could be realised as discussed in ***Paragraph 5.2.8.3***.

- The scheme BRS 06/2003 (launched in June 2003) to BRS 11/2006 (launched in April 2006) required the builders to deposit Bank Guarantee (BG) for the 50 *per cent* of the estimated cost of internal development within 30 days of the sanction of scheme in the form of BG. Audit noticed that provision for submission of BG equivalent to 50 *per cent* of internal development cost was excluded from BRS 01/2008-09 (launched in January 2009) and subsequent schemes with the approval of the CEO without any reasons on record. As a result, GNIDA failed to safeguard itself against internal development works not being completed by the builders, which was a pre-requisite for completion of the project besides extending undue benefit of ₹ 573.73 crore ***(Appendix-5.2.4)*** to 158 allottees on account of BG not submitted.

The Government may like to examine the circumstances in which practice of obtaining BG/PBG, which would have gone a long way in protecting the interests of GNIDA and the home buyers, was omitted from the brochure and fix responsibility in the matter.

During the Exit Conference (7 January 2021), GNIDA accepted the facts and stated that an internal Committee has been formed to deliberate on the best practices and to study whether to re-introduce the provision for BG.

The State Government instructed (January 2021) GNIDA to obtain prior approval of the Board on this issue and fix responsibility for the specific case of omission pointed out by the Audit. GNIDA promised to fix the responsibility in the matter of removal of clause pertaining to PBG/BG after September 2004 and also agreed to take action in cases where PBG/BG was

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[26] Seven years from the date of execution of lease deed.
[27] Calculated on the basis of Person Per Hectare (PPH) sanctioned for the respective plots and a dwelling unit constituting 4.5 persons.
[28] Overdue amount against 137 builder allottees: ₹ 9,610.88 crore less dues of Parsavnath Developers Limited amounting to ₹ 103.12 crore.
[29] Allotted plot number 11, Sector-PI in April 2006 under BRS 06/2003.
[30] Sub clause 3 of Clause L (Possession).

not obtained inspite of provisions in the scheme brochure. Details of specific action taken are awaited (March 2022).

Issue of mortgage permission without clearing of dues

5.2.5.3 The Policy and Procedure for Industrial Property Management (Industrial Policy), 2005 of GNIDA effective from 23 June 2005 *inter alia* provided that in case of mortgage of industrial plot, the allottee will make the due payments regularly from time to time to GNIDA. The above provision was changed in the Policy and Procedure for Industrial Property Management, 2009 (Industrial Policy 2009) effective from 20 January 2009 which provided that for grant of mortgage permission, the lending institution/bank shall clear all the over dues and dues of GNIDA or give an undertaking to this effect or the institution/allottee(s) has already made 100 *per cent* payment to GNIDA. The allottee was required to submit application along with consent of Financial Institution and a 'No Objection Certificate' (NOC) regarding full payment/no arrear from concerned Property Division of GNIDA.

Scheme brochures of Builder/Group Housing upto BRS 03/2010 launched in June 2010 provided that the mortgage permission shall be issued on receipt of payment by the allottee or on receipt of assurance of payment by bank or any other suitable arrangements in mutual settlement amongst GNIDA, developer and the financial institution/Bank. The conditions for permission for mortgage were changed in the subsequent scheme brochures BRS 04/2010 launched in November 2010 and onwards to the effect that the permission would be granted subject to the condition that the allottees have cleared up to date dues of the plot premium and lease rent.

Audit noticed that:

GNIDA granted 22 mortgage permissions on 12 allotments test checked in Audit without obtaining the required undertaking from the concerned lending institutions for payment of balance premium or clearance of upto date dues as per condition of applicable brochure.

- mortgage permissions were granted on the allotments upto the scheme BRS 03/2010, with the condition that the concerned lending institution would provide an undertaking to GNIDA for payment of the balance premium, GNIDA failed to develop any mechanism to monitor the amount of actual loan availed by the allottee against such permission of mortgage. It also failed to obtain the required undertaking from the concerned lending institution for payment of the balance premium to GNIDA as these were not available on record in respect of 17 mortgage permissions granted during the period March 2006 to September 2017 on nine allotments up to BRS 03/2010 test checked in audit despite outstanding dues of premium ranging between ₹ 0.36 crore and ₹ 72.01 crore ***(Appendix-5.2.5)***. The total outstanding dues of premium of the aforesaid nine allottees accumulated to ₹ 1,156.53 crore (April 2021);

- the condition for mortgage approved in the Industrial Policy 2009 and the existing condition prescribed in Builder allotments at the time of granting permission for mortgage in the earlier allotments which secured the balance premium of GNIDA was relaxed (November 2010) in the scheme brochures BRS 04/2010 and onwards with the approval of the CEO, GNIDA to the effect that it ensured the payment of only up to date dues by the allottee; and

- the Builders Division failed to comply with even the changed conditions of the scheme brochures of builder plots which prescribed for issue of mortgage on clearance of up to date dues by the allottee in the following cases given in **Table 5.2.4.**

Table 5.2.4: Status of default at the time of issue of mortgage permission

Sl. No	Name	Allotment Date	Plot No./Sector	Date of mortgage permission	Defaulted amount on date of issue of mortgage permission (₹ In crore)	Overdue as on April 2021 (₹ In crore)
1	Himalaya Real Estate Private Limited	01-03-2011	GH-10B, Techzone-IV	11-07-2013	5.57	-
				13-02-2017	9.33	
2	Ajnara Realtech Limited	04-02-2011	GH-02B, Sector-16	20-02-2014	9.77	49.06
				16-09-2016	7.37	
3	PSA Impex Private Limited	30-03-2011	GH-06B , Chi-05	11-02-2015	5.32	36.24

Source: Information furnished by GNIDA.

It is clear from the above that GNIDA, despite default and outstanding dues ranging between ₹ 5.32 crore and ₹ 9.77 crore towards the premium of plot, additional compensation and lease rent, issued (July 2013 to September 2016) permission to mortgage which was totally irregular. The total outstanding dues of premium against the aforesaid two out of three allottees accumulated to ₹ 85.30 crore (April 2021). No action has been taken by GNIDA in this regard.

Thus, GNIDA not only failed to secure its future dues but also continued to issue permission[31] to mortgage in spite of outstanding overdue in violation of the conditions of the brochures. It further failed to monitor the utilisation of fund received from mortgage of plot and progress of construction work to protect the interest of prospective home buyers. The Hon'ble Supreme Court has observed in its judgment[32] in the case of Amrapali builders that *"Despite default, they continued to issue permission to mortgage/NOCs for that purpose in spite of the fact that there was no payment of premium and advance annual lease rent up to date. The authorities have acted in breach of clause 7 of the conditions of the lease deed, they failed to monitor the progress of the project to protect the interest of the public"*.

In its reply, GNIDA stated (November 2020) that the allottees had to make payment along with interest as per the payment plan. The builders in order to sustain the project needed mortgage permission to avail loan so that they could make the payment against dues and execute the construction work. Generally, permission to mortgage was issued by GNIDA after up to date payment of dues at the date of issue of mortgage permission. However, in certain cases, the conditional mortgage permission was issued on the basis of undertaking/affidavit given by the allottees with the objective that the allottee would make the payment of overdue against the plot on receipt of loan from the Financial Institution/Bank.

The reply does not address the failure to enforce the conditions specified in the brochure at the time of issue of mortgage permission and the relaxation in conditions of mortgage permission in the subsequent brochures. The contention of GNIDA regarding ensuring the upto date payment of dues at the time of issuing the permission was not found correct in view of the number of cases observed by Audit in contradiction to it. Further, the undertaking for

[31] With the approval of ACEO/Manager (Builders Division).
[32] Writ Petition (C) 940/2017 Bikram Chatterji and Others *vs.* Union of India and Others.

payment of the balance dues was required to be obtained from the concerned Financial Institution/Bank and not from the allottee which was not available in any case.

During the Exit Conference (January 2021), the State Government, in a similar audit observation on the issue of mortgage permission without clearing of dues in Chapter-V (6): Allotment of Farm Houses Plots, assured that action would be taken against the concerned official after examining the violation of terms and conditions. Further, the Government also assured to review the mechanism in terms of conditions of permission to mortgage the plots by constituting a Committee. Specifics of action taken are awaited (March 2022).

Issue of Occupancy Certificate without clearance of dues

5.2.5.4 As per financial prudence, GNIDA should safeguard its financial interest by ensuring the clearance of outstanding dues prior to sanctioning building plan or issue of occupancy/completion certificate.

Contrary to the prevailing practice, occupancy certificates in three cases were issued without recovering outstanding dues from the builders which have further accumulated to ₹ 73.25 crore as of April 2021.

Audit noticed that GNIDA issued occupancy certificates in three cases[33] in spite of the outstanding dues ranging between ₹ 6.64 crore and ₹ 13.35 crore towards the premium of plot, additional compensation and lease rent. Total outstanding dues of premium in the above three cases accumulated to ₹ 73.25 crore (April 2021).

Thus, GNIDA failed to safeguard its financial interest by issuing occupancy/completion certificate without ensuring the clearance of dues.

In its reply, GNIDA stated (November 2020) that the Planning Division, before issuing completion certificate, obtains details from the Builders Division regarding pending dues against the plot. Further, Builders Division after getting the upto date dues deposited by the builders issues 'No Dues Certificate' to the Planning Division.

GNIDA, although in its reply, specified the system of issuing completion certificates by Planning Division after ascertaining 'no dues' from the Builders Division, this was not complied with in the three cases pointed out by Audit and occupancy certificates were issued to the builders despite of dues against them.

Relaxations to consortium and its adverse impact

5.2.5.5 Uttar Pradesh Procurement Manual for 'Procurement of Goods'[34] defines consortium as an association of several persons, firms or companies. GNIDA allowed consortium to participate in the bids from the scheme BRS 09/2004 launched in July 2004. A condition was introduced in the scheme brochure BRS 01/2008-09 (launched in January 2009) which required the members of consortium to submit a Memorandum of Agreement (MoA) conveying their intent to jointly apply for the scheme, and in case the plot is allotted to them, to form a Special Purpose Company (SPC) to execute the project.

Audit noticed that GNIDA kept relaxing the eligibility conditions for consortium in the bidding as summarised in **Table 5.2.5**.

[33] Anthem Infrastructure Private Limited, Today Homes and Infrastructure Private Limited and Ajnara Realtech Limited.

[34] Issued by Department of Micro, Small and Medium Enterprises, GoUP on 1 April 2016.

Table 5.2.5: Relaxation to consortium in subsequent brochures

Original conditions of brochures (benchmark)			Revised conditions of the brochure (relaxations)		
Scheme No.	**Month of launch**	**Condition**	**Scheme No.**	**Month of launch**	**Condition**
Eligibility criteria for participation of a consortium					
BRS 11/ 2006	April 2006	Largest shareholder of the consortium was required to singly qualify the minimum eligibility criteria of net worth, solvency and turnover.	BRS 01/08-09	January 2009	The condition was relaxed wherein aggregate qualifications of all the consortium members could be considered for ensuring the technical and financial eligibility of the consortium instead of the technical and financial eligibility of only the single largest shareholder of the consortium being considered earlier.
BRS 1/ 2008-09	January 2009	Largest shareholder shall be the Lead Member (LM) having at least 26 *per cent* share. Other Relevant Members (RM) were required to have at least 10 *per cent* shareholding in the consortium.	BRS 3/ 2010	June 2010	Minimum shareholding of Relevant Member reduced to five *per cent*.
		LM and RMs were required to maintain their shareholding till the completion certificate for whole project issued by GNIDA for the complete construction. In exceptional circumstances, the change in shareholding structure of the consortium may be permitted by GNIDA.	BRS 1/ 2010(I)	January 2010	Only LM was required to maintain its shareholding and that too till completion of first phase.
		Consortium members would be jointly and severally responsible for the successful implementation of the project as per Memorandum of Agreement (MOA) of the consortium members submitted at the time of submission of the bid.	BRS 3/ 2010	June 2010	Condition dispensed with.
		No provision for sub-division of plot.	BRS 1/ 2010(I)	January 2010	Sub-division of plot was allowed between the RM/SPC in any combination and to any third party subject to minimum area of 20,000 sqm of each sub-divided plot *(as discussed in Paragraphs 5.2.5.9 and 5.2.5.10).*
BRS 1/ 2010 (I)	January 2010	Minimum area for sub-division of plot was 20,000 sqm.	BRS 3/ 2010	June 2010	Minimum area reduced to 10,000 sqm.
BRS 11/ 2006	April 2006	No provision for change in shareholding of consortium at any stage.	BRS 1/ 2008-09	January 2009	The applicant/SPC will be allowed to transfer/sell up to 49 *per cent* of shareholding, provided original RM and LM shall continue to hold at least 51 *per cent* of shareholding and LM remain unchanged till the CC issued for project *(as discussed in Paragraph 5.2.5.7).*

Original conditions of brochures (benchmark)			Revised conditions of the brochure (relaxations)		
Scheme No.	**Month of launch**	**Condition**	**Scheme No.**	**Month of launch**	**Condition**
Eligibility criteria for participation of a consortium					
BRS 01/ 2008-09	January 2009	The applicant/SPC will be allowed to transfer/sell up to 49 *per cent* of shareholding, provided original RM and LM shall continue to hold at least 51 *per cent* of shareholding and LM remain unchanged till the CC issued for project.	BRS 01/ 2010(I)	January 2010	The applicant/SPC will be allowed to transfer/sell up to 49 *per cent* of its shareholding, provided original RM and LM shall continue to hold at least 51 *per cent* of shareholding with LM holding at least 26 *per cent* till the issue of CC of one phase of project.
BRS 01/ 2010	January 2010	The applicant/SPC will be allowed to transfer/sell up to 49 *per cent* of its shareholding, provided original RM and LM shall continue to hold at least 51 *per cent* of shareholding with LM holding at least 26 *per cent* till the issue of CC of one phase of project.	BRS 04/ 2010	November 2010	The lessee/sub lessee(s) will be allowed to transfer up 100 *per cent* of its shareholding, provided the LM shall continue to hold at least 26 *per cent* of shareholding in the SPC till the CC of project is obtained from the GNIDA *(as discussed in Paragraph 5.2.5.7).*

Source: Scheme brochures provided by GNIDA.

Thus, it is evident from the above Table that between January 2009 and November 2010, conditions relating to financial eligibility, continuation of LM/RM and their shareholdings in the SPC were continuously diluted with the approval of the CEO without prior approval of the Board (as discussed in ***Paragraph 5.2.4.1***). Failure to bind all the consortium members to stay in the SPC till final completion of the project and sub-division of the plots attracted ineligible bidders to join the consortium and later on acquire the plot from back door with independent[35] liability.

Audit observed that for successful execution of a project, the consortium consisting of different companies is required to work in unison but GNIDA's relaxations of conditions has served to weaken the consortiums and their commitment which has contributed to not completing of the projects. With the reduction in builders' responsibility to complete the project, GNIDA has also compromised the position of the home buyers who invested their life savings in the projects.

Failure to bind all the consortium members to stay in the SPC till final completion of the project and allowing sub-division of the plots attracted ineligible bidders to join the consortium and later on acquire the plot from back door.

Audit examination revealed that GNIDA allotted 60 plots during 2009-10 to 2014-15 out of which 40 plots were allotted to consortiums of companies and 20 plots were allotted to individual companies. The above 40 plots allotted to the consortiums were further sub-divided in 127 independent plots.

Audit examined allotment files of 34 Builder/Group Housing plots (including sub-divided plots) allotted during the period 2005-06 to 2014-15. Out of these, 24 plots were allotted/sub-divided[36] to the consortium/members of consortium, two plots sub-divided in favour of companies who were not in the consortium and remaining eight plots[37] allotted to individual companies.

[35] Payment of proportionate share of lease premium, lease rent and other charges payable to GNIDA in the proportion of the sub-divided/sub-leased land.
[36] 20 plots were sub divided plots.
[37] Builder: six plots and Group Housing: two plots.

Audit analysed, in aforesaid 24 plots, the status of formation of SPC and the technical/financial eligibility of the SPCs/members of the consortium in whose favour the plots were sub-divided into 24 plots. The summarised position is given in **Table 5.2.6**.

Table 5.2.6: Status of SPC formation and eligibility for the sub-divided plots

Sl. No.	Particulars	Status of technical and financial eligibility			Total
		Eligible	Not eligible	Information not available	
1	**2**	**3**	**4**	**5**	**6**
1	SPC formed as per MoA (including sub-divided plots)	5	-	-	5
2	SPC formed but not as per MoA (including sub-divided plots)	4	2	2	8
3	**Sub Total (SPC formed) (1+2)**	**9**	**2**	**2**	**13**
4	SPC not formed (whole plot allotted in the name of Lead Member)	-	2	-	2
5	SPC not formed (sub-divided plots allotted to Lead Member)	1	1	1	3
6	SPC not formed (sub-divided plots allotted to Relevant Members)	-	4	2	6
7	**Sub Total (SPC not formed) (4+5+6)**	**1**	**7**	**3**	**11**
Total (3+7)		**10**	**9**	**5**	**24**

Source: Compiled by the Audit on the basis of records submitted by GNIDA.

Further details are contained in ***Appendix-5.2.6***.

It is evident from the above Table that plots were sub-divided without ensuring the formation of SPC and eligibility of the allottees as discussed in succeeding paragraphs.

SPC not formed/the continuance of the members of consortium not ensured

5.2.5.6 The terms and conditions[38] of the brochure provided that in case of allotment to the consortium, its members were required to form a SPC to carry out all the subsequent responsibilities of the allottee. The shareholding of the consortium members in the SPC was to be in accordance with that proposed in MoA at the time of submission of bid.

GNIDA failed to monitor and regulate the formation of SPC as per terms and conditions of the scheme brochure and allowed the key members of the consortium to exit the project.

Audit noticed in the scrutiny of 34 allotment files that in 11 cases (as indicated in **Table 5.2.6**), the consortium members did not form the SPC as required by the terms and conditions of the brochure (***Appendix-5.2.7***). Further, in eight other cases, SPCs were formed but were not in accordance with the shareholding proposed in the MoA as detailed in ***Appendix-5.2.8***.

Audit noticed that in two out of above 11 cases where SPC was not formed, the members of the consortium on the credentials of whom the plots were allotted were allowed to exit the project after allotment and GNIDA allotted the plots to the Lead Members who did not possess the required eligibility to execute the project, as given in **Table 5.2.7**.

[38] Clause 8 (d).

Table 5.2.7: Details of allotments in which key member exited

Sl. No.	Consortium members	Required parameters for technical qualification	Available credentials	Member on credential of whom plot was allotted (key member) and who exited the project	Allotment made to	Details of allotment of plot		Date of lease deed/ Date of exit of key member
						Plot number and Sector	Date of allotment	
1.	SDS Infratech Private Limited (LM)	Work experience: Minimum two executed projects in last five years; Net worth: ₹ 5 crore; Total Turnover during last three years: ₹ 25 crore; Liquidity: ₹ 2 crore	Work experience: not stated; Net worth: not stated, Total turnover: not stated, Liquidity: ₹ 2.82 crore	Divine (India) Infrastructure Private Limited (RM)	SDS Infratech Private Limited (LM)	GH-1, Sector Omega 2 (BRS 01/2008-09)	29 July 2009	27 August 2009
	Divine (India) Infrastructure Private Limited (RM)		Three completed projects; Net worth: ₹ 4.33 crore; Total turnover: ₹ 41.87 crore; Liquidity: not stated					
2.	UP Township Private Limited	Work experience: Minimum two executed projects in last five years; Turnover for each of last three years: ₹ 20 crore; Solvency: ₹ 5 crore	Work experience: not stated; Turnover for each of last three years: not stated; Solvency: not stated	Chaddha Sugars Private Limited	UP Township Private Limited	GH-1, Sector Omicron 3 (BRS 10/2005)	20 April 2005	21 July 2005
	Uppal Housing Private Limited		Work experience: two completed projects; Turnover for each of last three years: nil, ₹ 20.80 crore, ₹ 27.57 crore; Solvency: not stated					
	Chaddha Sugars Private Limited		Work experience: not stated; Turnover for each of last three years: ₹ 83.08 crore, ₹ 84.84 crore, ₹ 110.31crore; Solvency: ₹ 28.96 crore					

Source: Compiled by the Audit on the basis of records submitted by GNIDA

It is evident from the above Table that the key members on the basis of whose credentials the plots were allotted were allowed to exit the project prior to the execution of lease deed proving that their joining was only to facilitate allotment of plots. This resulted in breach of terms and conditions of the allotment and negated the objective of allotting to a consortium. The exit of key members of the consortium immediately after allotment in the above cases indicates lack of monitoring, regulatory control and nullification of the objective of creating an SPC besides undue benefit to ineligible allottees. The amount of undue benefit could not be ascertained as it involved transactions between third parties, *i.e.,* other than GNIDA which was not available with GNIDA.

In its reply, GNIDA stated (November 2020) that the clause 8 (e) of the scheme brochure provided that execution of lease deed may be made in favour of either the Relevant Member(s) or the SPC(s) which should be a registered firm or an incorporated company. The Relevant Members/SPCs may, separately, or together in any combination, sub-divide this allotted plot.

The reply of GNIDA is not acceptable as clause 8 (d) provides that members shall submit a registered MoA conveying their intent to jointly apply for the scheme, and in case a plot is allotted to them, to form a SPC that will subsequently carryout all responsibilities as the allottee. The insertion of a

contradictory provision in the scheme brochures allowed the allottees to manipulate the provisions in their favour which proved detrimental to the interest of GNIDA and the home buyers. This indicated the failure of internal controls in the Marketing Division, Builders Division and Legal Division in ensuring the compliance of the terms and conditions of the scheme brochures.

During the Exit Conference (7 January 2021), the State Government accepted the facts and agreed with the observation stating that a lock-in period for the members of the consortium till completion of the projects should be incorporated by the GNIDA to address the gap pointed out by Audit.

5.2.5.7 The conditions of the brochures up to the scheme BRS 01/2008-09 launched in January 2009, provided that the Lead Member (LM) with share of at least 26 *per cent* of the shareholding in the SPC along with the original Relevant Members (RM) shall hold at least 51 *per cent* of the shareholding in the SPC till the completion of the project (which was relaxed to completion of first phase only from BRS 01/2010(I), launched in January 2010 and onwards). The condition was further diluted (3 November 2010: BRS 04/2010 and 21 February 2011: BRS 05/2010-11) allowing transfer of entire shareholding by relevant members subject to the condition that LM shall continue to hold 26 *per cent* shareholding in SPC till completion of the project. First phase was required to be completed within three years and the full project was to be completed within seven years or the extended period, if any.

In order to ensure the shareholding by the LM and RM in the SPC till the prescribed period of completion (first phase/full project), GNIDA should have monitored shareholding at periodical intervals from the allottee SPC.

Audit noticed that in all 13 cases where SPC was formed (as indicated in **Table 5.2.6**), GNIDA failed to obtain any documents from the allottees or any other source such as Registrar of Companies or keep a watch to ensure the compliance of above clause. Audit collected the information of shareholding of the SPC companies from the Registrar of Companies (RoC), Delhi and noticed that in six cases[39] of SPC, nine Lead Members/Relevant Members left the SPC at the later dates, prior to completion of the projects as detailed in **Table 5.2.8**.

Table 5.2.8: Details of Special Purpose Companies in which Lead Member/Relevant Member left the SPC prior to completion of Projects

Sl. No.	Plot No. and sector	Scheme/ (Date of allotment)	Name of the SPC	Consortium members in the SPC at the time of allotment	Consortium Members who left the SPC at a later date	Year of leaving the SPC	Status of Completion (April 2021)
1.	GH-1, Sector Omicron-1	BRS 11/2006 (15 September 2006)	U.P. Township Private Limited	Uppal Housing Private Limited (LM)	Uppal Housing Private Limited (LM)	2011-12	Partially completed
				Waves Builders Private Limited	Waves Builders Private Limited	2007-08	
				Pelo Enterprises Private Limited			
				Rado Enterprises Private Limited			
2.	GH-7 A, Sector 16 B	BRS 02/2010 (10 May 2010)	Anthem Infrastructure Private Limited	Bengal Silver Spring Projects Limited (RM)	Bengal Silver Spring Projects Limited (RM)	2011-12	Partially completed
				Zodiac Buildwell Private Limited (RM)			

[39] Including one case (Jatasya Promoters Private Limited) other than sample but related to examination of sample cases.

Sl. No.	Plot No. and sector	Scheme/ (Date of allotment)	Name of the SPC	Consortium members in the SPC at the time of allotment	Consortium Members who left the SPC at a later date	Year of leaving the SPC	Status of Completion (April 2021)
				Paradise Arcade Private Limited (RM)			
3.	GH-3, Sector 16	BRS 04/2010 (1 March 2011)	Nirala Housing Private Limited	Nirala Developers Private Limited (LM)	Nirala Developers Private Limited (LM)	2017-18	Partially completed
				Exotica Housing Infrastructure Company Private Limited	Exotica Housing Infrastructure Company Pvt. Ltd.	2013-14	
				Span Buildtech Private Limited			
4.	GH-1 B, Sector 10	BRS 05/2010-11 (30 March 2011)	Dhanya Promoters Private Limited	Mastiff Industries Private Limited (LM)	Surprise Suppliers Pvt. Ltd. (RM)	2013-14	Not Completed
				Surprise Suppliers Private Limited (RM)			
5.	GH-1 D, Sector 10	BRS 05/2010-11 (30 March 2011)	Nivas Promoters Private Limited	Mastiff Industries Private Limited (LM)	Surprise Suppliers Pvt. Ltd. (RM)	2013-14	Not Completed
				Surprise Suppliers Private Limited (RM)			
6.	GH-1 C, Sector 10	BRS 05/2010-11 (30 March 2011)	Jatasya Promoters Private Limited	Mastiff Industries Private Limited (LM)	Mastiff Industries Pvt. Ltd. (LM)	2014-15	Not Completed
				Surprise Suppliers Private Limited (RM)	Surprise Suppliers Pvt. Ltd. (RM)	2014-15	

Source: Compiled by the Audit on the basis of information collected from the ROC.

It is evident from the above Table that the members of consortium left the SPC subsequently within the period ranging between six months and eight years from the date of allotment prior to the completion of projects and none of these projects are completed.

Thus, due to lacunae in the policy of GNIDA for not binding all the members till the completion of the project, the members of consortium left the project which forfeited the objective of the allotment to the consortium against their combined eligibility to execute the project.

Audit further noticed from the information collected from the RoC, Delhi that in two of the above cases[40] the Lead Members who were required to maintain at least 26 *per cent* shareholding in the SPC till the completion of at least first phase did not comply with the condition of the brochure and left the SPC. A case study in this regard is discussed below:

Case study

A plot[41] was allotted (March 2011) to a consortium of Mastiff Industries Private Limited (LM) and Surprise Suppliers Private Limited (RM). The plot was sub-divided (October 2012) in four plots and four separate SPCs[42] were formed by including both consortium members in each of four SPCs. Even first phase was not complete (April 2021) in any of the four sub-divided plots. As per terms and conditions of scheme brochure and lease deeds, the LM[43] was required to maintain at least 26 *per cent* shareholding in all the four SPCs.

Audit noticed from the information collected from Registrar of Companies (ROC), Delhi that while LM continued to hold more than 26 *per cent* shareholding in three SPCs[44] it sold off its entire shareholding of 26.4 per cent (3,700 shares out of 14,000 shares) in Jatasya Promoters Private Limited during 2014-15 as indicated by the returns filed for the period March 2015 and onwards.

[40] Sl. No. 1: UP Township Private Limited and Sl. No. 6: Jatasya Promoters Private Limited.
[41] GH-1, Sector-10.
[42] Hebe Infrastructure Private Limited, Dhanya Promoters Private Limited, Nivas Promoters Private Limited and Jatasya Promoters Private Limited.
[43] Mastiff Industries Private Limited.
[44] Hebe Infrastructure Private Limited, Dhanya Promoters Private Limited and Nivas Promoters Private Limited.

Thus, the LM did not maintain the required shareholding of 26 *per cent* till the completion of first phase as specified in the terms and conditions of the brochure and GNIDA in absence of any mechanism failed to ensure its compliance.

Thus, GNIDA could not ensure compliance of the conditions of allotment due to not monitoring the shareholding of the SPC at periodical intervals. Lead Members notably exited the SPC. In above two cases, even the first phase of the Group Housing projects could not be completed.

During the Exit Conference (January 2021), the State Government accepted the similar audit observation (previous ***Paragraph 5.2.5.6***), and stated that a lock-in period for the members of the consortium till completion of the projects should be incorporated by the GNIDA. Orders for change in policy are awaited (March 2022).

Irregular extension of facility for sub-division of plots

5.2.5.8 With a view to counter the challenges of economic slowdown, the GoUP brought out (January 2009 and October 2009), various facilities for the existing allottees who were either defaulting in payments or had not completed their projects which *inter alia* allowed for sub-division of the existing plots on levy of transfer charges at the rate of two *per cent* of the prevailing sale price upto March 2010 (extended further in September 2010 for the period upto March 2011).

Although the facility for sub-division of the existing plots was introduced by the GoUP for the existing defaulting allottees, GNIDA made it a permanent feature by incorporating it in the scheme brochures commencing from scheme BRS 01/2010(I) launched in January 2010.

Audit noticed that although the facility for sub-division of the existing plots was introduced by the GoUP for the existing defaulting allottees, GNIDA, with the approval of the CEO, made it a permanent feature by incorporating it in the upcoming scheme brochures commencing from scheme BRS 01/2010(I) launched in January 2010 and accordingly extended the benefit not only to the allottees encountering difficulties but also to all prospective allottees.

In its reply, GNIDA stated (November 2020) that the scheme brochure did not provide for levy of transfer charges in case of sub-division of plot in favour of consortium members/SPC constituted by them. As per the scheme brochure, transfer charges were payable in case the main allottee sub-divided the plot in favour of any third party.

The reply of GNIDA does not address the audit observation that the above GoUP order for sub-division of plot was only meant for the defaulting allottees/allottees where completion certificates were not issued in respect of the existing schemes and was therefore not to be extended to the allottees of upcoming schemes.

Sub-division of plot to ineligible member(s) of the consortium

5.2.5.9 As per the terms and conditions of the brochure, in case of bids by a consortium, the aggregate eligibility of all the consortium members (LM and RMs) was considered. From the scheme BRS 01/2010(I) onwards launched in January 2010, GNIDA allowed sub-division of plot between the Relevant Members/SPC in any combination subject to minimum area of 20,000 sqm (reduced further to 10,000 sqm from BRS 03/2010 launched in June 2010) of each sub-divided plot. In such case, the sub-lessee was bound to comply with the provisions of payment of proportionate share of lease premium, lease rent and other charges payable to GNIDA in the proportion of the sub-divided/sub-leased land. Further, any default in payment by such sub-lessee was not to be considered as default of the lessee (original allottee).

GNIDA allowed sub-division of plots in favour of incapable members of the consortium without evaluating their individual capabilities which adversely affected the interest of home buyers as all the 14 projects were still incomplete (April 2021) with accumulated dues amounting to ₹ 725.99 crore.

Audit noticed that as the plots were allotted on the basis of aggregate technical and financial eligibility of all the members of the consortium, the eligibility of each consortium member was known to GNIDA. In spite of this fact, GNIDA did not take cognizance of the fact and allowed the sub-division of plots in favour of ineligible members of the consortium without ensuring the technical and financial eligibility prescribed for size corresponding to the sub-divided plots. Consequently, the sub-division was allowed in favour of 15 members[45] of the different consortiums which were not eligible and therefore incapable of executing the projects ***(Appendix-5.2.9)***.

Thus, the sub-division attracted ineligible entities to join the consortium and secure an allotment through the back door. Given their weak financials, it was observed that this resulted in not completing of the projects which adversely affected the interest of home buyers. Out of the above 15 cases of sub-division, the projects were not complete in all 14 cases even after a delay of five to nine years from the stipulated date of completion (as on April 2021). In seven of these cases, even the first phase of the project was not completed after a delay of two to five years from the stipulated date of completion (as on April 2021). One allotment (Kinetic Buildtech Private Limited) had to be cancelled for failure to pay dues on 5 June 2017. The dues of ₹ 725.99 crore ***(Appendix-5.2.9)*** to GNIDA were also outstanding in respect of 14 allottees as of April 2021.

GNIDA accepted the audit observation and stated (November 2020) that such provisions could be included in the schemes to be launched in future.

Sub-division of plot in favour of ineligible third party

5.2.5.10 The terms and conditions of the scheme brochure BRS 01/2010(I) launched in January 2010 and onwards, allowed for sub-lease/transfer of the plot to third party on the payment of transfer charges subject to the prescribed minimum size of 20,000 sqm. The minimum size was reduced to 10,000 sqm with the approval of the CEO (from BRS 03/2010 launched in June 2010).

GNIDA allowed sub-division of two plots in favour of third parties without evaluating their eligibility.

Audit noticed that in two cases, GNIDA allowed[46] the transfer of sub divided plots to third party (Arham Escon Private Limited and Balaji Hi Tech Construction Private Limited which was later on transferred to New Tech La Palacia on 22 September 2014) without obtaining the credentials and evaluating their competence according to the technical and financial eligibility criteria prescribed in the brochure for the similar size of plots. As a result, even first phase of the project (15 *per cent* of FAR) could not be completed by the allottees after the lapse of nine years (Arham Escon Private Limited) and six years (New Tech La Palacia) from the year of lease deed as of April 2021.

A case study showing the sub-division of plots to the members of consortium and third party without ensuring eligibility is discussed below:

[45] Sample cases test checked: seven (as indicated in row 7, column 4 of Table 5.2.6); other related cases noticed from the main file: eight.

[46] 20 September 2016: Arham Escon Private Limited (sub-divided plot no. GH 2A/1, Sector 1 Area: 10,627 sqm from the plot no. GH 2A of Shubhkamna Buildtech Private Limited of 33,538 sqm allotted in BRS 03/2010, sub-lease deed executed on 27 September 2016); 2 May 2013: Balaji Hi Tech Construction Private Limited (sub-divided plot no. GH-09 A, Sector Tech zone IV with area 12,479 sqm from plot no. GH-09 of Amrapali Dream Valley of 2,60,307 sqm, allotted in BRS 03/2010, sub-lease deed executed on 31 July 2013 which was transferred to New Tech La Palacia on 22 September 2014).

Case study

GNIDA allotted (25 January 2011) a plot[47] measuring 2,03,422 sqm to a consortium of eight members with Panchsheel Buildtech Private Limited as the Lead Member (54 *per cent*) and Supertech Construction Private Limited (five *per cent*) as one of the seven Relevant Members (RM). The plot was allotted solely on the credentials (technical and financial eligibility) of Supertech Construction Private Limited (RM) as per details in table below:

Sl. No.	Particulars	Percentage holding in the consortium	Technical Eligibility (Minimum two Completed Projects during last 5 years) (in lakh sqft)	Financial Eligibility		
				Net worth as on 31 March 2010 (₹ in crore)	Total Turnover during last three years (₹ in crore)	Solvency (₹ in crore)
Eligibility required as per brochure			**15**	**60**	**200**	**10**
Eligibility of the members						
1.	Panchsheel Buildtech Private Limited	54.44	Not Submitted	3.89	122.69	10
2.	Supertech Limited	5	34.98	157.22	777.11	Not Submitted
3.	Dreamland Promoters and Consultants Private Limited	5	Not Submitted	Not Submitted	Not Submitted	Not Submitted
4.	Cosmos Infra Estate Private Limited	8.47	Not Submitted	Not Submitted	Not Submitted	Not Submitted
5.	Ratan Buildtech Private Limited	8.29	Not Submitted	Not Submitted	Not Submitted	Not Submitted
6.	Baibhaw Construction Private Limited	5.01	Not Submitted	Not Submitted	Not Submitted	Not Submitted
7.	Seimens Construction Corporation	5.01	Not Submitted	Not Submitted	Not Submitted	Not Submitted
8.	Anusha Engineering Consultants	8.78	Not Submitted	Not Submitted	Not Submitted	Not Submitted
Total		**100**	**34.98**	**161.11**	**899.80**	**10**

Audit noticed that the consortium members did not form the Special Purpose Company (SPC) on allotment, constituting all the members in the shareholding specified in the MoA, as required by the terms and conditions of the brochure.

GNIDA allowed sub-division (3 May 2011) of the plot into six plots[48] in favour of the consortium members without ascertaining their technical and financial eligibility against the corresponding size of sub-divided plots. The lease deeds were executed on 19 October 2012. It further allowed (July 2014) Panchsheel Buildtech Private Limited (Panchsheel) to sub-divide and transfer a part[49] of its plot to an ineligible third party (other than consortium member), *viz.,* JRS Conbuild Private Limited, which was a newly incorporated (February 2014) company thus did not possess any experience.

Further, the original plot was allotted to consortium on the basis of credentials of Supertech Limited (Supertech) alone as other members did not submit their technical and financial eligibility to execute project. Supertech purchased five *per cent* shares in the existing company of Panchsheel which would act as an SPC for a sub-divided plot of an area of 1,21,231 sqm although as per the proportion proposed in the MoA (five *per cent* of Supertech against 54.44 *per cent* of Panchsheel), it was required to hold 8.4 *per cent* in the SPC. Further, Supertech decreased its shareholding in the SPC to 2.08 *per cent* in the year 2013-14 immediately following the execution of lease deed (19 October 2012) and before due date of completion of the project in April 2018.

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47 GH-1, Sector 16 under BRS 04/2010.

48 Panchsheel Buildtech Private Limited (SPC of Panchsheel Buildtech Private Limited and Supertech Limited), Dreamland Promoters and Consultants Private Limited, Cosmos Infra Estate Private Limited, Ratan Buildtech Private Limited, B S Buildtech (Partnership deed between Baibhaw and Seimens) and Anusha Engineering Consultants.

49 13,500 sqm.

Thus, due to the above policy of not retaining of all the consortium members till completion of the project and sub-division of the plots among and other than consortium members compounded by the lapses in ensuring their eligibility prior to sub-division, the ineligible bidders joined to form a consortium and later on acquired independent plots through backdoor with their independent liability. This has now resulted in six[50] out of above seven plots remaining incomplete. Further, it also resulted in accumulation of dues of premium of ₹ 109.12 crore (April 2021) against the above six plots.

In its reply, GNIDA stated (November 2020) that sub-lease deed for the part of land was executed, as per terms and conditions of the scheme brochure, in favour of main allottee after the deposit of transfer charges. There was no provision in the brochure to analyse the technical and financial eligibility of the buyer.

The reply of GNIDA is not acceptable as lack of due diligence by GNIDA in allowing the project to be sub-divided without evaluating the technical and financial eligibility of the buyer was against the doctrine of public trust and gave a back door to the allottees to manipulate eligibility condition. The Hon'ble Supreme Court observed[51] that "*the State or the public authority which holds the property for the public or which has been assigned the duty of grant of largesse, etc., acts as a trustee and, therefore, has to act fairly and reasonably*". GNIDA as a trustee was expected to protect the interest of home buyers as well as of its own by acting diligently.

Loss due to sub-division and transfer of plots without development

5.2.5.11 The sub-clause 8 (e) of BRS 03/2010 provided that lease deed will be executed in favour of either the RM(s) or the SPC and the RM/SPC may separately or together in any combination sub-divide the plot subject to minimum area of each sub-divided plot not being less than 10,000 sqm.

Clause O 'Execution of sub-lease deed' of the scheme brochure provided that after the approval of the lay-out plan by GNIDA, the lessee (allottee) shall have the option to sub-lease portions of land earmarked for Group Housing, subject to minimum plot size of 10,000 sqm. The lessee shall sub-lease an area only once the internal development work such as internal roads, sewerage, drainage, culverts, water supply electricity distribution/transmission lines, street lighting, *etc.,* in that area is under progress.

GNIDA allotted (27 July 2010) a plot measuring[52] 4,20,328 sqm to the consortium of Gaursons Promoters Private Limited, Buland Buildtech Private Limited and Aarcity Infrastructure Private Limited. The plot was sub-divided (14 September 2010) between the consortium members as shown in **Table 5.2.9**:

[50] Dreamland Promoters and Consultants Private Limited, Cosmos Infra Estate Private Limited, Ratan Buildtech Private Limited, BS Buildtech (Partnership deed between Baibhaw and Seimens), Anusha Engineering Consultants and JRS Conbuild Private Limited (excluding plot of Panchsheel Buildtech Private Limited completed on 23 April 2018).

[51] Para 38 of Noida Entrepreneurs Association *vs.* Noida and Others (2011) 6 SCC 508.

[52] As per lease deeds.

Table 5.2.9: Sub-division of plot

Name of the consortium member	Area (in sqm)
Gaursons Promoters Private Limited	379421
Buland Buildtech Private Limited	20286
Aarcity Infrastructure Private Limited	20621
Total	**420328**

Source: Compiled from the records submitted by GNIDA

GNIDA further approved (November 2012) the proposal of Gaursons Promoters Private Limited (allottee) for sub-division of the area into 10 plots. Of this, one plot of area 2,69,761 sqm was retained by the allottee itself and remaining nine plots with total area of 1,43,500 sqm were allowed to be transferred to other than consortium members without ensuring their financial/technical eligibility on the payment of two *per cent* transfer charges.

GNIDA, in violation of the conditions of the scheme brochures, allowed sub-division of the plot and its sub-lease to nine parties. This led to loss of ₹ 79.37 crore to GNIDA.

Audit noticed that the fee for approval of layout plan and plan processing were deposited by Gaursons Promoters Private Limited for the first time in July 2013. Thus, the layout plan was not approved till July 2013 and the internal development work was not commenced. GNIDA, however, in violation of the conditions of the scheme brochure, allowed (November 2012) sub-division of the plot and its sub-lease to nine parties.

The policy of allowing sub-division and transfer also led to loss of income to GNIDA. Had GNIDA itself allotted the said land as individual plots at the approved allotment rate of ₹ 19,100 per sqm for the year 2012-13, it could have earned an extra amount of ₹ 79.37 crore[53] (after adjusting ₹ 2.18 crore towards interest[54] earned by GNIDA on the amount deposited[55] by the allottee and internal development cost[56] of ₹ 26.69 crore to be incurred by GNIDA).

In its reply, GNIDA stated (November 2020) that the plot was allotted/sub-divided in favour of allottee by GNIDA according to the terms and conditions of the brochure. Sub-lease deed had been executed, in favour of third party, after obtaining transfer charges (two *per cent*) as per the provision of the scheme brochure. Since sub-lease deed was executed by the main allottee out of its allotted plot, therefore, sub-division was carried out at the allotted rate.

The reply does not address the issue raised by the Audit regarding sub-division of plot before approval of the layout and start of internal development work. Further, upholding the doctrine of public trust the Hon'ble Supreme Court observed[57] that authorities are bound to ensure that builders act in accordance with the objective behind the acquisition of land and the conditions on which allotment had been made.

Thus, due to above relaxations as discussed in ***Paragraphs 5.2.5.5*** to ***5.2.5.10***, the ineligible bidders came through the route of loosely framed consortiums to secure the allotment and subsequently, sub-divided it among themselves with the collusion of GNIDA which vitiated the very purpose of allotment.

[53] 1,43,500 sqm x (₹ 19,100 - ₹ 11,557).
[54] At the simple interest of four *per cent* per annum.
[55] Proportionate amount deposited for 1,43,500 sqm.
[56] Prevailing internal development cost of ₹ 1860 per sqm for 1,43,500 sqm.
[57] Para 73 of Writ petition (C) 940/2017 of Bikram Chatterji and Others *vs.* Union of India and Others on the issues related to Amrapali Builders.

The Hon'ble Supreme Court in its judgment relating to Amrapali Builders stated[58], *"It was not open to the authorities to permit the sub-leases of plot of land executed by builders, thereby allowing the leaseholder to earn a huge amount without making payment of the amount due to them. The officials of the authorities have acted in clear breach of public trust. They have permitted the defaulting leaseholders to earn the amount by sub-leasing its land of which dues had not been cleared".*

The above relaxations, facilitated the ineligible bidders to form a consortium, secure the allotment and sub-divide it among themselves soon after allotment with independent liability as regards commitment for construction and payment of dues. This was further fueled by allowing them to trade in the land allotted either by way of sub-dividing it in favour of any third party outside consortium or allowing the SPC formed by the consortium members to sell their holdings prior to completion of the project.

Absence of mechanism to ensure the required shareholding

5.2.5.12 The Board of GNIDA allowed[59] (May 2013) the allottee to execute lease deed in favour of its subsidiary company provided that it held at least 90 *per cent* shareholding in such subsidiary company. Accordingly, GNIDA allowed (May 2014) UP Township Private Limited[60] to execute sub-lease deed in favour of its subsidiary company, *i.e.,* UP Township Infrastructure Private Limited.

Audit noticed that GNIDA did not devise any mechanism to verify the shareholding pattern of the allottee from time to time. Audit cross verified the Annual Returns[61] filed by the allottee parent company (UP Township Private Limited) with the Registrar of Companies (ROC), Delhi for the financial years 2014-15, 2015-16, 2016-17 and 2017-18 and noticed that UP Township Infrastructure Private Limited[62] was not its subsidiary during these years. Thus, in absence of any mechanism to detect the changes in shareholding of the allottee/subsidiary company, GNIDA failed to ensure the adherence of its Board's decision.

In its reply, GNIDA stated (November 2020) that as per terms and conditions, the transfer charge was not leviable in case of sub-lease deed in favour of subsidiary company.

The reply does not address the issue raised by the Audit regarding evolving a mechanism to ensure the compliance of the Board decision regarding maintaining shareholding pattern in case of sub-lease to subsidiary company.

Other Relaxations and discrepancies adversely affecting the interest of GNIDA

5.2.5.13 GNIDA allowed other relaxations such as reduction in reservation and allotment money, increase in period allowed for execution of lease deed and irregular allowance of higher Floor Area Ratio (FAR) and Ground Coverage (GC) in the schemes launched during the audit period as discussed in the succeeding paragraphs.

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58 Paragraph 77.
59 95th Board meeting, Agenda item 22.
60 GH-01A Sector-Omicron-01 (BRS 11/2006).
61 Form No. MGT-7, pursuant to sub-section 1 of section 92 of the Companies Act, 2013 and sub-rule 1 of the rule 11 of the Companies (Management and Administration) Rules, 2014.
62 Incorporated on 13 March 2013.

(i) Reduction in reservation and allotment money

The terms and conditions pertaining to payment of land premium are crucial for ensuring the realisation of dues of GNIDA in time. The relaxations relating to payment terms in the subsequent brochures affecting the cash inflow are summarised in **Table 5.2.10.**

Table 5.2.10: Relaxations relating to payment terms

Original conditions of brochures (benchmark)			Revised conditions of the brochures (relaxations)		
Scheme No.	**Month of launch**	**Condition**	**Scheme No.**	**Month of launch**	**Condition**
BRS 09/ 2004 to BRS 11/ 2006	BRS 09/2004 (July 2004), BRS 10/ 2005 (January 2005), BRS 11/06 (April 2006)	The allottees were required to deposit 10 *per cent* of the total premium of the plot as reservation/acceptance money within one month of issue of reservation cum acceptance letter. The allottees were then required to pay 20 *per cent* of the total premium as allotment money within two months from the date of issue of allotment letter. The remaining 70 *per cent* was payable along with interest in ten equal half yearly installments[63].	BRS 01/ 2008-09	January 2009	The allotment money was reduced from 20 *per cent* to 10 *per cent*, another 10 *per cent* to be paid in succeeding four equal half yearly installments after one year from the date of allotment. The remaining 70 *per cent* was payable in succeeding 11 half yearly installments.
			BRS 01/ 2010 and RTS 01/ 2010(I)	January 2010	The allotment money was further reduced to five *per cent* along with reduction in reservation money/acceptance money from ten *per cent* to five *per cent*. The remaining 90 *per cent* was payable in 16 half yearly installments after a moratorium period of two years.
			BRS 01/ 2014-15	June 2014	The relaxation was ended to the extent that allotment money was increased to 15 *per cent* of total premium payable within 90 days from the issue of allotment letter.

Source: Scheme brochures for allotment of builders plots

GNIDA unilaterally decided to reduce the amount to be paid by the builders as reservation and allotment money which facilitated the builders to get these plots by paying less upfront money and deferred the commitment of the builders to the project completion.

Audit noticed that the GoUP had specified in its order (6 January 2009), the necessary measures to be taken to counter economic slowdown on the recommendation of the high level committee which did not provide for any reduction in reservation and allotment money payable by the allottees. Despite the fact that the Board of GNIDA had not delegated full powers to the CEO with respect to sale, lease or transfer of land, as these powers were subject to overall directions of the Board, the reservation and allotment money was reduced from 30 to 20 *per cent* with the approval (15 January 2009) of the CEO while taking the approval of the terms and conditions of BRS 01/2008-09. The relaxed terms and conditions were not put up to the Board even for *ex-post facto* approval so far (April 2021). Subsequently, GNIDA in 78th Board meeting[64] unilaterally decided (May 2009) to provide further relief by reducing the amount of reservation and allotment money to 10 *per cent* citing the grounds of global economic slowdown although no such relief was prescribed in the aforesaid GoUP order (January 2009).

Accordingly, the reservation and allotment money was further reduced to 10 *per cent* during opening of six[65] schemes (January 2010 to February 2011) which facilitated the builders to get these plots by paying less upfront money at the time of allotment on one hand and on the other hand it resulted in deferment of the financial commitment of the builders. This resulted in 20 *per cent* less inflow of funds to the extent of ₹ 1,438.46 crore against the allotment of 137 plots to the builders during the above period. As of April 2021, the

[63] In six instalments under BRS 11/2006 scheme.
[64] Agenda item number five.
[65] BRS 01/2010(I), RTS 01/2010(I), BRS 02/2010, BRS 03/2010, BRS 04/2010 and BRS 05/2010-11

overdue of premium against the builders who were extended this facility accumulated to ₹ 8,060.18 crore[66]. Further, 35 out of above 137 builders did not even pay the deferred allotment money of 20 *per cent* amounting to ₹ 294.02 crore so far (April 2021). Besides, 121 out of above 137 projects[67] were not completed (April 2021) by the builders within the stipulated period of seven years (after allowing zero period[68]).

Thus, the sharp reduction in allotment money adversely affected the financials of GNIDA as it had taken loan of ₹ 16,419.10 crore during the period April 2009 to March 2014 for land and infrastructure development. Had the reservation and allotment money not been reduced, loan amount to the extent of ₹ 1,438.46 crore could have been avoided. Further, the reduction in allotment money prompted the builders to defer the commitment of construction as they utilised the available liquidity in acquiring the plots instead of completing the existing project and left the home buyers in the lurch. The Hon'ble Supreme Court in its judgment[69] relating to Amrapali Builders observed, *"The land allotted at throw away prices of ten per cent, the allotment premium has not been paid and in an illegal manner, plots have been allotted on huge amount by builders is another fraud in collusion with Authorities".*

In its reply, GNIDA stated (November 2020) that keeping in view the economic situation and demand for land in the real estate market; the terms and conditions of the allotment were amended from time to time by GNIDA. The payment system for new allottees was amended in view of 78th meeting[70] of the Board and GoUP order[71] dated 25 October 2009.

The reply is not acceptable as necessary economic measures required to be taken to counter economic slowdown as per aforesaid GoUP order were meant for the existing defaulter allottees and not for the prospective bidders under new schemes. Besides, GNIDA did not enhance control to ensure that the projects got completed.

(ii) Injudicious relaxation for execution of lease deed

Injudicious change in terms and conditions pertaining to execution of lease deed resulted in unwarranted extension of period of completion.

The provisions with regard to execution of lease deed in a defined time frame are expected to be provided in the brochures. Accordingly, similar provisions are to be incorporated in the checklist which is issued for execution of lease deed after the receipt of allotment money.

Audit noticed that the brochures of the schemes upto BRS 11/2006 launched in April 2006 did not prescribe the period within which the lease deed was to be executed. This was also not specified in the checklists issued for the above schemes. The Marketing Division of GNIDA proposed for the first time in the scheme (BRS 01/2008-09) launched in January 2009, a period of 30 days to execute lease deed from the date of issue of checklist. The Committee[72]

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66 Principal amount: ₹ 3,339.74 crore and Interest: ₹ 4,720.44 crore.
67 Completion of project was not due in four cases.
68 In the zero period, allottees are provided the facility of interest waiver for the period during which possession of plot could not given due to encroachment or dispute. Zero period of 308 days during 21 October 2011 to 24 August 2012 was allowed.
69 Paragraph 98 of judgment of July 2019 in Writ Petition (C) 940/2017.
70 28 May 2009.
71 1470/77-4-09-142N/08.
72 Comprising GM (Finance), Deputy GM (Planning), Deputy GM (Project), Manager (Legal) and Manager (Builders Division)

constituted for the purpose of deciding the terms and conditions of the scheme brochure, however, during the process of obtaining the approval (January 2009) of the CEO on the terms and conditions of scheme brochure excluded (January 2009) this provision from the brochure without recording any reason.

In absence of any time frame for execution of lease deed specified in the above scheme brochure, the Manager, Builders Division issued checklists to the allottees prescribing a period of 60 days for execution of lease deed from the date of issue of checklist. This period was, however, further included in the brochures of the subsequent schemes[73]. As completion period is allowed from the date of execution of lease deed, in case of 121 allotments made during the period 2008-09 to 2014-15 the completion period was automatically extended by one month (30 days).

In its reply, GNIDA stated (November 2020) that in the earlier builder schemes certain terms and conditions were not included, which were amended from time to time, based on the situations/experience, in the forthcoming schemes. Presently, lease deed was required to be executed within 60 days from the date of issue of checklist. Thereafter, penalty as per the scheme brochure was being levied.

The reply does not address the issue raised by Audit regarding exclusion of proposed clause for execution of lease deed within 30 days of issue of checklist without any justification. Further, any relaxation to be made should be in public interest after recording justification and obtaining appropriate authorisation, in this case of the Board.

Inadequate penal provisions for Builders/Group Housing category for not executing lease deeds

5.2.5.14 The objective of providing penal provisions is to deter the concerned party to act against the conditions prescribed for the desired outcome. GNIDA did not prescribe in the scheme brochure any penalty for delay in execution of lease deed beyond stipulated period in the Builders/Group Housing schemes launched during April 2005 to December 2009 and Institution/IT scheme launched during April 2005 to March 2008.

As per scheme brochures for the allotment of properties under various categories, the respective property Divisions of GNIDA (Builders, Commercial, Institutional and Industrial Divisions) were required to issue checklist for execution of lease deed after the confirmation of receipt of allotment money. The allottee was required to execute lease deed within the prescribed period from the date of allotment/issue of checklist. In case of delay in execution of lease deed beyond the stipulated period, the provisions for levy of penalty have been provided for various categories. These are tabulated in **Table 5.2.11**.

[73] BRS 01/2010(I) to BRS 01/2014-15 launched during January 2010 to June 2014.

Table 5.2.11: Provisions for levy of penalty on delay in execution of lease deed under various categories

Category of allotment	Period	Period prescribed for execution of lease deed	Provisions for levy of penalty on delay in execution of lease deed
Builder/ Group Housing	April 2005 to May 2009	Not prescribed	No provision for levy of penalty.
	June 2009 to December 2009	60 days from the date of issue of checklist (provided in the checklist)	No provision for levy of penalty.
	January 2010 to date (November 2019): the last scheme BRS 01/ 2014-15 was launched in June 2014	60 days from the date of issue of checklist (provided in the scheme brochure)	₹ 10 for 1,000 sqm per day (one paisa[74] per sqm per day).
Commercial	April 2005 to March 2014	April 2005 to March 2010: One year from the date of allotment for shops; and April 2010 to 2 March 2014: 30 days for shops from the date of issue of checklist	One *per cent* of total land premium for the delay of first six months and thereafter at two per cent, four *per cent* and eight *per cent* for each subsequent half year.
		April 2010 to 2 March 2014: 60 days for commercial builder plot	Five *per cent* of land premium annually calculated proportionately on day to day basis.
	April 2014 to date (November 2019)	30 days for shops from the date of issue of checklist	One *per cent* of total land premium for the delay of first six months and thereafter at two per cent, four *per cent* and eight *per cent* for each subsequent half year.
		120 days for commercial builder plot from the date of issue of checklist	Five *per cent* of land premium annually calculated proportionately on day to day basis.
Institutional/ IT	April 2005 to March 2008	Not prescribed	No provision for levy of penalty.
	April 2008 to date (November 2019)	30 days from the date of issue of checklist	2.5 *per cent* of land premium for first year and 3.75 *per cent* of land premium for second year proportionately on monthly basis and thereafter one *per cent* of land premium for each subsequent month.
Industrial	April 2005 to December 2012.	18 months from the date of allotment	Three *per cent* of the total premium upto the delay of first six months and thereafter at the rates of four, five, six, seven, eight and nine *per cent* for each subsequent half year.
	January 2013 to November 2019	60 days from the date of issue of checklist	2.5 *per cent* of the total premium of the land along with ₹ 20 per sqm for each day.

Source: Compiled by Audit on the basis of Manual and scheme brochures for allotments

[74] ₹ 10/1,000 sqm.

It is evident from the above Table that there were different rates and methods for levy of penalty for the delay in execution of lease deed among various categories of allotments.

The implication of varying rates of penalty for various categories of allottees was worked out by Audit for an illustrative sample plot of 1,000 sqm in which execution of lease deed was delayed for varying periods during 2018-19. The same is depicted in **Table 5.2.12**.

Table 5.2.12: Implication of varying rates of penalty for various categories of allottees

Category of allotment	Prevailing sale price for 2018-19 (₹ per sqm)	Value of land premium for illustrative plot of 1000 sqm (₹ in crore)	Amount of penalty (₹ in lakh)		
			Delay of six months	Delay of one year	Delay of two years
Builder/Group Housing	28230	2.82	0.02	0.04	0.07
Commercial	46190	4.62	11.54	23.10	46.2
Institutional/IT	15005	1.50	1.88	3.75	9.38
Industrial	10790	1.08	38.70	75.70	148.70

Source: Compiled by Audit on the basis of Manual and scheme brochures for allotments

GNIDA did not evolve a uniform system of penalty for delay in execution of lease deed among different categories of allotment. Further, the penalty levied under Builder/Group Housing category was insignificant and acted as a catalyst for the builders to delay the execution of lease deed.

It is evident from the above Table that:

- The penalty was highest for the defaulters in industrial category and was lowest for the defaulters in the Builder/Group Housing category. The quantum of penalty for Builder/Group Housing category was a small fraction[75] of all other categories.
- It is also notable that unlike other categories, in case of Builder/Group Housing, levy of penalty is on the basis of area (sqm.) and not as percentage of the land premium, hence, the amount of penalty based on area remains unchanged, unless revised, even when land rate was enhanced. The penalty for this category was not revised since January 2010.

Thus, fixation of penalty for delay in execution of lease deeds was not commensurate with the value and purpose of allotment of plots, particularly in the case of Builder/Group Housing category. Instead, it worked as a catalyst for delaying execution of lease deed and eventually the completion of the project, even without paying any time extension charges to that effect. There was also failure to review and revise the rates in the last nine years.

During the Exit Conference (January 2021), the State Government and GNIDA accepted the audit observation. GNIDA further stated that a committee has been formed to study the penal provision and to rationalise the penalty structure for different categories so that it could serve as an effective deterrent for all the allottees. The State Government added that the penalty

[75] For a minimum Builder/Group Housing plot of 10,000 sqm., a delay of six months in execution of lease deeds would for instance attract a penalty of only ₹ 20,000 on the Builder. In terms of ratios, for example, for a delay of six months in execution of lease deed, it emerges that this was of the order of 1:1,935, 1:577 and 1:94 for Industrial, Commercial and Institutional/IT categories respectively.

regime should serve as a deterrent and in case of protracted delays in execution of lease deed, the allotment should stand cancelled.

Delays in execution of lease deeds

5.2.5.15 Audit further analysed that out of 183 allotments made to builders during the period 2005-06 to 2014-15, in 28 cases (15 *per cent*) the lease deeds were not executed so far (April 2021). Out of remaining 155 cases, lease deeds were executed in the permissible period of 150 days[76] from the date of allotment in respect of only 55 cases while in other 100 cases lease deeds were executed with delay of upto seven years beyond the permissible period (April 2021) as summarised in **Table 5.2.13**.

Table 5.2.13: Delay in execution of lease deed

Sl. No.	No. of Allotments	Range of delay
1	51	Less than five months
2	49	More than five months to seven years
Total	**100**	

Source: Analysed by the Audit from the data obtained from the Systems Department, GNIDA.

It is evident from the above Table that due to absence/inadequate penal provision for delay in execution of lease deed, the lease deeds were executed with the delay of upto seven years.

This also resulted in extension of the completion period of the projects and consequent delay in delivery of home to the ultimate buyers. Besides, GNIDA was further deprived of lease rent for the period of delay as the levy of lease rent for this period would not be recovered in future. The unusual delay in execution of lease deeds also increases the scope for speculation.

In its reply, GNIDA stated (January 2020) that in 32 cases, the lease deed had been executed; however, the same was not updated in the System which would be updated. It further stated (August 2020) that in case of delay in execution of lease deed, penalty was levied as per the scheme brochures.

The reply is not acceptable as Audit considered the updated data provided by Systems Department on 12 April 2021. Further, the penalty levied by GNIDA as per scheme brochures were low and ineffectual as already discussed in ***Paragraph 5.2.5.14***.

Irregular allowance of increased Floor Area Ratio

5.2.5.16 Section 9 (2) of the Uttar Pradesh Industrial Area Development Act, 1976 confers on GNIDA the powers to make regulations for the erection of the building, with the previous approval of the State Government. Accordingly, GNIDA formulated Building Regulations, 2000 (amended[77] in 2006 and 2011) notified (July 2000) by the Government of Uttar Pradesh. The Building Regulations (BR) *inter alia* prescribe the permissible Floor Area Ratio (FAR) and Ground Coverage (GC) for various categories of land use. Additional FAR and GC allow the builders to construct more covered area and to cover more area on the ground on the given plot, respectively.

[76] 150 days includes permissible period of 30 days to deposit reservation cum acceptance money, 60 days to deposit allotment money and 60 days to execute lease deed from the date of issue of check list. The approved zero period of 308 days was also allowed in the eligible cases.

[77] GNIDA Building Regulation, 2005: effective from 9 January 2006 and GNIDA Building Regulation, 2010: effective from 1 January 2011.

Brochure-wise details of schemes, number of plots offered and comparison of development norms (FAR and GC) permissible as per the prevailing Building Regulations and allowed by GNIDA are given in **Table 5.2.14**.

Table 5.2.14: FAR and Ground Coverage

Sl. No.	Particulars of the scheme brochure	Period of launch of the scheme	No. of allottees	As allowed in brochure		Permissible as per prevailing Building Regulations (BR)		
				FAR	GC	BR applicable	FAR	GC
1.	BRS 01/2008-09	16-01-09 to 06-02-09	15	2.75	35	BR 2006	1.75	30
2.	BRS 01/2010(I)	22-01-10 to 16-02-10	8	2.75	35	BR 2006	1.75	30
3.	BRS 02/2010	06-03-10 to 23-03-10	23	2.75	35	BR 2006	1.75	30
4.	BRS 03/2010	22-06-10 to 16-07-10	48	2.75	35	BR 2006	1.75	30
5.	BRS 04/2010	11-11-10 to 10-12-10	35	2.75	35	BR 2006	1.75	30
6.	RTS 01/2010(I)	22-01-10 to 15-02-10	7	2.75	35	BR 2006	1.75	30
Total			**136**					

Source: Compiled by the Audit on the basis of records submitted by GNIDA.

GNIDA, without prior approval of GoUP, irregularly allowed higher FAR and Ground Coverage valuing ₹ 1,558.40 crore to 136 builders which otherwise was purchasable.

Audit noticed that GNIDA irregularly allowed higher FAR of 2.75 and GC of 35 *per cent* equivalent to 36,70,164 sqm (906.92 acre) against purchasable FAR valuing ₹ 1,558.40 crore to 136 builder allotments by incorporating it in the brochures during January 2009 to December 2010 against the FAR of 1.75 and GC of 30 *per cent* permissible in the prevailing Building Regulations, 2006 (discussed in detail in ***Paragraph 4.5*** in the Chapter-IV on Pricing of Properties). Thus, GNIDA overlooked its interest and unscrupulously allowed higher FAR and GC in breach of Section 9 (2) of the Act, 1976.

In its reply, GNIDA stated (November 2020) that prior to the notification of Building Regulations of GNIDA[78] (December 2010), the builder schemes were being launched from time to time in the background of Building Regulation[79], 2006.

The reply of GNIDA does not address the issue raised by Audit regarding allowance of higher FAR and GC in contravention of the prevailing BR and without prior approval of the GoUP.

During the Exit Conference (January 2021), the State Government, on the issue of FAR and GC (***Paragraph 4.5*** in the Chapter-IV on Pricing of Properties), accepted that higher FAR means more infrastructure and therefore, should translate in higher prices and also agreed for corrective action in this regard.

Irregularities in evaluation of bids and allotments

GNIDA did not devise any mechanism to ensure the intactness of the plots before its allotment resulting in unnecessary delay in completion of projects and financial loss to GNIDA.

5.2.6 Audit noticed that GNIDA not only provided various undue relaxations to builders but also extended undue favours in allotment of plots as discussed in succeeding paragraphs.

Losses due to allotment of plots without ensuring its intactness

5.2.6.1 As a matter of prudence, GNIDA should ensure that plots to be allotted to the builders are free from all encumbrances/encroachment and disputes to enable them to construct dwelling units and allot it to the ultimate home buyers within the time prescribed in the policy/rules of the GNIDA. Allotment without ensuring the same, gives rise to disputes with the allottee later on

[78] Notification number 2159/77-4-10-28 *Bha*/91 dated 20 December 2010.
[79] Notification number 34/77-4-10-067284 *Bha*/91 dated 28 January 2006.

resulting in unpaid dues and their re-schedulement, allowance of zero period and delay in construction of projects.

Audit noticed that GNIDA did not have a foolproof system to ensure the intactness of the plots (free from all encumbrances), prior to issuing allotment letters to the allottee. Instead, it had been allotting undeveloped/disputed/ unacquired land, which led to delays in the construction of projects, besides financial losses to GNIDA.

Out of 34 cases[80] checked in audit, Audit noticed that in two cases of allotments the allotted plots were disputed/encroached at the time of allotment as detailed in the **Table 5.2.15**.

Table 5.2.15: Allotment of encroached/disputed area

Sl. No.	Name of the allottee	Plot No.	Date of allotment	Area allotted/as per Lease plan (in sqm)	Encroached/disputed area (in sqm)	Date of peaceful possession	Remarks	Reasons
1.	Gaursons Promoters Private Limited (Consortium)	GH-3 Sector-16C	27 July 2010	454168	33840	May 2013 (for an area of 3,207.49 sqm only)	As per lease plan submitted by Planning Division, 33,840 sqm area out of total allotment area was disputed. Out of the disputed area, 3,207.49 sqm was allotted in May 2013. The remaining area of 30,632 sqm could not be allotted so far (March 2021).	Area was affected by the stay of the Hon'ble High Court.
2.	Shirja Real Estate Solutions Private Limited	GH-3 C Sector-10	7 July 2014	20000	20000	March 2019	Correction deed for revised area of 18,380 sqm was executed on 4 October 2018 and the physical possession was handed over on 8 March 2019 after more than four years from the date of original allotment.	Existence of under-ground gas pipe line (affected area 1620 sqm).
Total				**474168**	**53840**			

Source: Compiled by the Audit on the basis of records submitted by GNIDA

Had the above plots been allotted after ensuring their intactness, GNIDA would have earned an additional revenue of ₹ 0.65 crore[81] at the rates prevailing in March 2019.

GNIDA accepted the audit observation and stated (August 2020) that in certain cases encroached/disputed land was allotted. GNIDA would try to avert the recurrence of the same in the future.

Irregular allotment to technically ineligible bidders

5.2.6.2 GNIDA invited bids for allotment of builder plot under two bid system, *viz.,* technical and financial bids. The scheme brochures defined the technical[82] as well as financial[83] eligibility criteria to evaluate technical bids of

[80] Excluding one plot allotted to Unitech Limited cancelled later on during audit period.

[81] Shirja Real Estate Solutions Private Limited: premium of land at prevailing (2018-19) reserve price: ₹ 51.89 crore (₹ 28,230 X 18,380 sqm) *minus* {Premium of land at bid rate (2014-15): ₹ 44.48 crore (₹ 24,200 X 18,380 sqm) *minus* ₹ 6.76 crore (simple interest at the rate of eight *per cent* on amount deposited till 8 March 2019)}. In case of Gaursons Promoters Private Limited amount of loss was not calculated as out of disputed area of 33,840 sqm, 3,207.49 sqm was given in May 2013 after charging interest at the rate of 12 *per cent* per annum on the allotment rate and remaining area was encroached (April 2021).

[82] Completed works in the past five years.

[83] Net worth, solvency and turnover during last three years.

the prospective allottees. It further provided[84] that the financial bid of only technically qualified bidders was to be opened. It also required the relevant documents in support of above to be submitted mandatorily along with the bid. The technical bid comprising of technical and financial eligibility of the bidder should have been verified/cross checked from the submitted documents and evaluated correctly by GNIDA. In case the relevant documents were not submitted or one or more parameters of technical and financial eligibility criteria were not fulfilled, the bidder was not technically qualified and therefore ineligible. In all such cases, the next stage, *viz*., opening of the financial bid was not warranted, let alone the bidder being considered for allotment.

In four cases out of 34 cases test checked, Audit noticed that the allottees did not submit the complete/sufficient documents in support of their technical eligibility as laid down in the scheme brochures. The details are as follows.

- The terms and conditions of BRS 01/2008-09 launched in January 2009 pertaining to work experience for ensuring technical qualification *inter alia* provided for submission of details of minimum two completed projects related to real estate development and construction activities of bonafide allotted land/commercial development/IT, ITEs projects in last five years.

Audit noticed that:

(i) Today Homes and Infrastructure Private Limited (Applicant) submitted its bid for plot BRS-07 (area: 20,947 sqm and premium: ₹ 21.78 crore) in Sector Omega-I/P-2 as a sole applicant. In support of work experience, the applicant, however, furnished the completion certificates/work experience of six other companies[85] which were neither the holding/subsidiary company of the applicant. Despite the bidder not being technically qualified, as per the brochure conditions, the Bid Evaluation Committee not only opened (February 2009) the financial bid of the applicant but recommended (February 2009) for the allotment of plot which was approved (February 2009) by the CEO.

Despite the fact that the bidders did not submit the required documents in support of their eligibility the Bid Evaluation Committee recommended the allotment of plots worth ₹ 272.70 crore to four bidders which was also approved by the CEO.

(ii) SDS Infratech Private Limited did not submit completion certificate as required by the scheme brochure along with its bid for a plot GH01 A and GH01 B (total area: 44,455 sqm and premium: ₹ 46.02 crore) in Sector Omega II. Instead it submitted copy of compounding map[86]. The scheme brochure did not specify the compounding area to be considered as work experience. Nonetheless the Bid Evaluation Committee opened (February 2009) the financial bid of the applicant and recommended (February 2009) the allotment of plot and the same was approved (February 2009) by the CEO.

- The terms and conditions of BRS 01/2010(I) launched in January 2010 *inter alia* required the bidder to submit details of minimum two completed projects for 15 lakh sq.ft in aggregate related to real estate development and construction activities during last five years as technical qualification for plots

[84] Point number 3 of Clause F (Acceptance of Tender).

[85] Sheetal International Private Limited, GPS Properties Private Limited, Vikhiyat Properties Private Limited, Pallah Portfolios Private Limited, Fasal Agrifin Private Limited and SIM Exports Private Limited.

[86] A map in which the layout of unauthorised/additional construction or development is submitted by a builder/developer to the competent authority for regularisation and approval.

above one lakh sqm. The bidder was also required to submit copy of compounding/completion certificates for each project issued by the competent statutory authority.

Audit noticed that a consortium of Supertech Limited and Panchsheel Limited applied for a plot GH-08 (area: 2,04,000 sqm and premium: ₹ 204.90 crore) in Sector-1. Although, the bidder submitted a list of three completed projects aggregating 16.23 lakh sq. ft, it submitted the copy of completion certificate in respect of only one of the above projects. The Bid Evaluation Committee not only recommended (February 2010) the opening of financial bid of the applicant but also recommended (February 2010) for the allotment of plot to the consortium, which was approved (March 2010) by the CEO.

- The terms and conditions of the scheme brochure (BRS 03/2010) *inter alia* provided criterion of minimum net worth of ₹ 60 crore for technical qualification for plot area of above one lakh sqm. In case of the bid by a consortium, the lead member and the relevant members were required to fulfill the above criterion jointly. The bidders were required to submit *inter alia* a statement of net worth certified by the statutory auditors/Chartered Accountants and copy of annual reports with audited accounts for the last three years (2006-07, 2007-08 and 2008-09) with the technical bid. In case of a consortium, these documents were required to be submitted by each member of the consortium.

Audit noticed that a consortium of five members[87] lead by Sam India Infrastructure Private Limited submitted a bid for the plot GH-2, Sector 16 C (area: 1,01,264 sqm and premium: ₹ 117.07 crore). The bidder although submitted a CA certified statement of net worth of the consortium members aggregating ₹ 62.69 crore against the required net worth of ₹ 60 crore, but did not submit the annual reports of all the members in its support. It submitted the annual reports of only one consortium member[88] with net worth of ₹ 6.56 crore. Despite this, the Bid Evaluation Committee[89] recommended (July 2010) for allotment of plot to the consortium and the same was approved (July 2010) by the CEO.

Thus, the above allottees did not submit the required documents in support of their eligibility, therefore, their financial bids should not have been opened. The Bid Evaluation Committee of GNIDA not only opened their financial bids but also recommended the allotment of plots valuing ₹ 272.70 crore to above four bidders which was also approved (February 2009 to July 2010) by the CEO in violation of brochure conditions.

One[90] of the above four plots was sub-divided into two plots. The projects were not completed by the allottees in four out of five plots (including sub-divided plots) after the expiry of two to four years from the prescribed timeframe as of April 2021.

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87 Sam India Infrastructure Private Limited, Abhimanyu Housing Private Limited, Sam India Buildwell Private Limited, Mag Associates Private Limited, Prashant Enterprises.

88 Sam India Infrastructure Private Limited.

89 Consisting Assistant Law Officer, Tehashildar, General Manager (Builder), General Manager (Planning), General Manager (Project) and General Manager (Finance) headed by the Officer on Special Duty.

90 GH-08, Sector-1

During the Exit Conference (January 2021), the State Government and GNIDA accepted the audit observation. The State Government further assured action against the concerned officials responsible for this. Specific action taken against responsible officers is awaited (March 2022).

Allotment of plots to defaulters

5.2.6.3 The terms and conditions of the scheme brochure BRS 06/2003 launched in June 2003 provided that a builder/company having any kind of default in Noida/GNIDA would not be eligible for participating in the bid. This condition was, however, not included in the brochures of subsequent schemes launched during the period July 2004[91] onwards.

Audit analysed the payment plans obtained from the Systems Division of GNIDA and noticed that due to exclusion of aforesaid condition, GNIDA did not even consider the defaults against the plots allotted by itself at the time of bid evaluation of subsequent allotments and continued making allotments year after year, even with the knowledge that the allottees had been defaulting in making payments as detailed in **Table 5.2.16**.

Table 5.2.16: Details of dues and subsequent allotments

Sl. No.	Name of the allottee	Amount of default at the time of subsequent allotments (₹ in crore)	Details of plot allotted in subsequent schemes			
			Date of allotment	Plot and Sector	Value of plot allotted (₹ in crore)	Amount of Default as of April 2021 (₹ in crore)
1.	Supertech Construction Ltd.	53.58	19 March 2010	GH-08, Sector 1,	174.77	130.53
			23 April 2010	GH-01, Sector 16-B	153.18	147.93
			18 August 2010	GH-06, Sector 16-B	98.61	110.69
				Sub Total	**426.56**	**389.15**
2	Earthcon Construction Pvt. Ltd.	0.73	30 March 2011	GH-6C, Chi-V	20.99	0
3	Eldeco Infrastructure and Properties Limited	2.88	15 September 2006	GH-03, Omicron-1	59.43	270.14
4	Purvanchal Construction Pvt. Ltd.	3.94	15 September 2006	GH-02, Zeta 1	48.00	160.04
5	Starcity Buildcon Private Limited	1.11	15 July 2014	GH-14, Sector-1	80.49	57.70
				Grand Total	**635.47**	**877.03**

Source: Information furnished by GNIDA

Injudicious removal of the condition making the defaulter ineligible from participating in the bids helped five defaulters to get seven fresh allotments of ₹ 635.47 crore who kept on defaulting even against the subsequent allotments with their overdue accumulating to ₹ 877.03 crore as of April 2021.

It is evident from above that GNIDA extended undue favour and allotted seven plots valuing ₹ 635.47 crore to five builders inspite of their defaults against the already allotted plots at the time of subsequent allotment. Audit further noticed that these builders kept on defaulting against the subsequent allotments also which accumulated (April 2021) to ₹ 877.03 crore. Besides, the amount of default in case of earlier allotments in respect of above builders accumulated (April 2021) to ₹ 461.99 crore.

The allottees not only defaulted in payment of dues but also failed to complete the projects in the stipulated period. Out of the aforesaid seven projects, only one project was complete (Purvanchal Construction Private Limited: GH 02, Zeta 1), while five projects of three builders, *viz.,* Supertech Construction Limited, Earthcon Construction Private Limited and Eldeco Infrastructure and

[91] BRS 09/2004 launched in July 2004.

Properties Limited were partially complete[92] and in the project of Starcity Buildcon Private Limited (GH-14, Sector-1), even the first phase of the project was not complete (April 2021).

Thus, due to imprudent removal of the condition making the defaulters ineligible from participation in the bids, GNIDA not only put its financial interests at risk but also increased the agony of large number of the home buyers due to delay in completion of the projects. It is notable that the Hon'ble Supreme Court in its judgment related to Amrapali group observed[93] that "O*nce NOIDA and Greater Noida Authorities knew very well that there were defaults, they could not have allotted further land to Amrapali group without insisting for payment of its dues".*

GNIDA accepted the audit observation and stated (August 2020) that such provisions may be incorporated in the scheme to be launched in the future.

Absence of fair competition in allotment of plots

5.2.6.4 The Competition Act, 2012 defines[94] 'bid rigging' as any agreement between enterprises or persons engaged in identical or similar production or trading of goods or provision of services, which has the effect of eliminating or reducing competition for bids or adversely affecting or manipulating the process for bidding.

Bid rigging takes place when bidders collude and keep the bid amount at a pre-determined level. Such pre-determination is by way of intentional manipulation by the members of the bidding group. One of the forms of bid rigging is bid rotation in which all conspirators submit bids but take turns to be the lowest bidder. The terms of the rotation may vary, for example, competitors may take turns on contracts according to the size of the contract, allocating equal amounts to each conspirator or allocating volumes that correspond to the size of each conspirator. A bid rotation pattern defies the law of chance and suggests that collusion is taking place[95].

Instances of bid rotating by the pair of same bidders or of the same group and taking turns to be the lowest bidder for allotment of plots indicated possible collusion and bid rigging by the bidders.

GNIDA allots the plots by inviting bids. While making the allotments it should ensure that there existed fair competition between the participating bidders. A total of 91 builders allotments[96] (before sub-division) were made to builders during the period 2005-06 to 2014-15. Thereafter, no allotments were made so far (April 2021). Of these 91 allotments, 63 allotments (69.23 *per cent*) were made during the period 2009-10 to 2014-15. Of these 63 allotments, in 59 allotments (94 *per cent*) only two bids were received, of which against 16 plots eight pair of bidders submitted their bids. Out of the eight pair of cases where the participating bidders were same or of the same group, in five pair of cases, one allotment was made to each of the bidder. Audit noticed that the bid prices in these cases were very close to the reserve price fixed by GNIDA as these were only 0.10 to 5.27 *per cent* higher than the reserve price ***(Appendix-5.2.10)***.

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92 Supertech Construction Limited: GH 08, Sector 1, GH 01, Sector 16 B, GH 06, Sector 16 B, Earthcon Construction Private Limited: GH 07A, Chi V and Eldeco Infrastructure and Properties Limited: GH-03, Omicron-1.

93 Writ Petition (C) 940/2017 of Bikram Chatterji and Others *vs.* Union of India and Others on the issues related to Amrapali Builders (Paragraph 77).

94 Section 3 of the Competition Act, 2012.

95 Advocacy series 3, Competition Act, 2002 'Provisions relating to Bid Rigging' published by Competition Commission of India.

96 Excluding three Group Housing plots.

In view of only two bids submitted by the pair of same bidders for the plots and their bid price being only marginally higher than the reserve price, the collusion between the participating bidders was a strong possibility. Thus, in the above 10 allotments of plots valuing ₹ 1,377.28 crore, bid rigging and collusion between the bidders cannot be ruled out resulting in loss to GNIDA value of which is indeterminable. Two out of above ten plots were sub-divided in 14 plots. Out of 22 plots (including sub-divided plots), the projects could be completed by the allottees in only three plots. Remaining 19 plots were incomplete (April 2021) with delays of one to four years from the stipulated completion period. Further, there was overdue of ₹ 1,344.62 crore against premium and lease rent in 14 out of above 22 plots.

The Government may consider having the matter investigated.

In its reply, GNIDA stated (November 2020) that the scheme brochures were published in national newspapers after the approval by the competent authority of the terms and conditions determined by the Allotment Committee but it was felt that builders of National Capital Region participated in most of the schemes. The applicants submitted the technical bids for the allotment as per the terms and conditions of the brochure. After the scrutiny of net worth of company, work experience, turnover and solvency, *etc*., in the technical bid the allotment was made in favour of successful highest bidders.

The reply being general in nature is not acceptable in view of the fact that in the eight pairs of cases mentioned above, two bidders competed amongst themselves, out of which in five pair of cases, one allotment was made to each of the bidders while in the remaining three cases, the allotments were made to one bidder. The above situation, viewed at a macro level, gives rise to suspicion of regular bid rigging by builders. Further, there were marginal variations in the bid prices from the reserve price in above cases. It is pertinent to mention that plots of large size ranging from 44,000 sqm to 4,54,167 sqm were allotted in the above cases which were later on sub-divided upto the size of 10,000 sqm as permitted in the scheme brochures. Allotment of large size plots discouraged larger participation of bidders and increased possibility of their cartelisation. GNIDA should check the possibility of allotting smaller size plots to encourage participation of more bidders.

Undue favour in allotment of plots

5.2.6.5 GNIDA extended undue favour in allotment of plots as discussed below:

GNIDA allowed participation of two related parties in a bid as competitive parties which vitiated the sanctity of the bidding process.

(i) Bids by related parties: As per Section 6 of the Competition Act, 2002, no person or enterprise shall enter into a combination which causes or is likely to cause an appreciable adverse effect on competition within the relevant market and such a combination shall be void.

Audit noticed that during January 2010 to July 2010 three schemes, *i.e.*, BRS 01/2010(I), BRS 02/2010 and BRS 03/2010 were launched inviting tenders for allotment of 63 plots[97]. A total of 71 bids[98] were received for 36 plots[99] out of these 63 plots offered for auction. In respect of four of the aforesaid plots[100],

[97] BRS 01/2010(I): 20 plots, BRS 02/2010: 25 plots and BRS 03/2010: 18 plots.
[98] BRS 01/2010(I): 15 bidders, BRS 02/2010: 24 bidders and BRS 03/2010: 32 bidders.
[99] BRS 01/2010(I): Eight plots, BRS 02/2010: 12 plots and BRS 03/2010: 16 plots.
[100] BRS 01/2010(I): GH 08, Sector 1; GH 01, Sector 16-B; BRS 02/2010: GH 03, Sector 16-B; and BRS 03/2010: GH 06 Sector 16-B.

only two bidders, *viz*., Supertech or consortium headed by Supertech Limited and a consortium having Assotech Limited as a LM/RM submitted their bids. Three of these plots[101] were allotted to Supertech Limited and one plot[102] was allotted to Assotech Limited.

Audit further noticed that these two bidders were related parties as they were having interest in a joint venture, *viz.,* 'Assotech-Supertech JV' with equal contribution as mentioned in the Balance Sheet submitted by Supertech at the time of submission of bids for above plots thereby compromising the chances of fair competition in bidding process. The allotment of three plots were made to Supertech/consortium of Supertech and Panchsheel Buildtech Limited and one plot to the consortium of Assotech Limited, Ajnara India Limited and Gulshan Developers Private Limited, being the H-1 bidders, at the bid prices which were only 0.44 *per cent*, 2.03 *per cent*, 5.22 *per cent* and 2.21 *per cent* above the reserve price of ₹ 10,000 per sqm. Further, the difference between bid prices of these parties in above cases ranged between 0.06 *per cent* and 1.58 *per cent*. It is also pertinent to mention that Supertech was earlier allotted a plot (GH 1 Sector- Omicron 1) in the year 2006 at the bid of price ₹ 16,000 per sqm against the reserve price of ₹ 3,795 per sqm (326.88 *per cent* above the reserve price).

In view of above related party interests between the competing parties, the collusion between the bidders to take undue advantage and affect the competition adversely cannot be ruled out as indicated by the marginal differences in the rates quoted between them and against the reserve prices. In such circumstances, the bids should have been cancelled and re-tendering should have been undertaken by GNIDA.

Thus, GNIDA extended undue favour to Supertech/its consortium and consortium of Assotech Limited by allotting four plots measuring 7,89,202 sqm valuing ₹ 813.84 crore during March 2010 to August 2010 despite the fact of their mutual related party status being apparent from documents submitted by them to GNIDA. Two[103] of the four plots were sub-divided into four plots. The allottees failed to complete the projects in any of the above six plots (including sub-divided plots) as of April 2021 with delays ranging from two to three years after the prescribed period. Further, there was overdues of ₹ 531 crore against premium and lease rent in five out of above six plots.

In its reply, GNIDA stated (November 2020) that the schemes were published in national newspapers, but it was felt that builders of National Capital Region participated in most of the schemes. The applicants submitted the technical bids for the allotment as per the terms and conditions of the brochure. The scrutiny of net worth of company, work experience, turnover and solvency, *etc*., in the technical bid was done by the Allotment Committee. The allotment was made in favour of highest bidders declared successful in technical bid.

The reply of GNIDA does not address the observation raised by Audit on the issue of participation of the related parties as competitors thereby vitiating the sanctity of the bids and no action was taken by GNIDA despite the fact of

[101] GH 08 Sector 1 for 2,04,000 sqm (BRS 01/2010(I)), GH 01 Sector 16-B for 4,00,000 sqm (BRS 02/2010) and GH 06 Sector 16-B for 85,202 sqm (BRS 03/2010).
[102] GH-03, sector 16 B for 1,00,000 sqm (BRS 02/2010).
[103] GH-03, Sector 16 B and GH-08, Sector 1

bidders being related parties was clear from the documents submitted by the bidders.

(ii) Division of the plot making the bidder eligible: The Marketing Division of GNIDA proposed (January 2008) a scheme consisting of 26 Builders/Group Housing plots including plot GH-1, Omega-II with an area of 39,907.73 sqm. However, the aforesaid plot was not included in the scheme brochure at the time of approval of the terms and conditions of the scheme from the CEO. The scheme BRS 01/2008-09 was launched with the opening and closing date as 16 January 2009 to 6 February 2009. Subsequently, it was decided on 2 February 2009 to include the plot GH-1, Omega-II (39,907.73 sqm) along with another plot (GH-10 sector Alpha-I) on the ground that their lease plans were received from Project Division. The corrigendum was published with revised area of the plot GH-1, Omega-II, *i.e.,* 44,455.83 sqm on 5 February 2009 extending the closing date for submission of bids to 12 February 2009.

Despite the fact that the bidder was ineligible for original undivided plot, GNIDA allotted this plot by dividing it in two plots and later on allowed the amalgamation of these sub-divided plots which indicates the possibility of the modifications in the scheme being done to help allottee qualify for allotment of the plot for which it was otherwise not eligible.

It was, however, again decided on 9 February 2009, to withdraw plot GH-01 Omega-II along with three other plots[104] from the scheme on the basis of feedback of prospective bidders of no demand for large plots. Accordingly, these plots were divided into two/three plots each aggregating to nine sub-divided plots. The plot GH-01 Omega-II was divided into two plots, *viz.,* GH-01 A: 20,000 sqm and GH-01 B: 24,445 sqm. Out of the nine sub-divided plots, bids were received for six sub-divided plots and allotments were made to the highest bidders for each plot. Both the plots GH-01 A and GH-01 B, Omega-II were allotted (29 July 2009) to SDS Infratech Private Limited (SDS) as it was the highest bidder for these plots among two bidders and three bidders respectively. These plots were later on amalgamated (26 August 2009) on the request of the allottee (3 August 2009).

Audit noticed that although SDS was financially eligible for combined net worth required for both the above plots (₹ 4.33 crore available against required ₹ four crore) yet it was ineligible for the total area (44,455 sqm) of undivided plot (₹ 4.33 crore available against the required ₹ five crore). Audit, further, observed that exclusion of the original undivided plot from the scheme and its re-inclusion (5 February 2009) just before closing date (6 February 2009) of the scheme followed by its division in two plots for the purpose of bidding and then its amalgamation after allotment on the request of the allottee raises the suspicion that modifications in the scheme were done to help the allottee qualify for the plot for which it was otherwise not eligible. Although the allottee has completed the project within the prescribed time, it has defaulted in payment of dues of ₹ 23.14 crore towards premium and lease rent as of April 2021.

In its reply, GNIDA stated (November 2020) that keeping in view the market demand, GNIDA launched builders scheme of small and large plots from time to time. The scrutiny of net worth of company, work experience, turnover and solvency, *etc*., in the technical bid was done by the allotment committee. The allotment was made in favour of highest bidders declared successful in technical bid.

The reply being general in nature is not acceptable given the turn of events involving exclusion and inclusion of the said undivided plot in the scheme and then its division in two smaller plots within the short period of the tendering

[104] GH-08, GH-09 and GH-10 in Sector Chi- V.

process. Further, it was also noticed that the allottee submitted compounding map instead of completion certificate for work experience as required by the scheme brochure and was still declared technically eligible for allotment. All this raises doubts regarding possibility of collusion with officials in GNIDA. The contention of GNIDA that there was no demand for large plots is also not correct as the allottee itself requested for amalgamation of plots immediately after the allotment. Government may consider having this case investigated.

Post allotment irregularities

5.2.7 The scheme brochure defines the terms and conditions of allotment and execution of the projects. These conditions are required to be complied with by GNIDA as well as the allottees. Cases of failure in compliance are discussed in succeeding paragraphs.

Delays in issue of allotment letter

5.2.7.1 As per scheme brochure[105] reservation cum acceptance letter is issued to a successful bidder requiring the bidder to deposit reservation money (after adjusting the registration money) within 30 days of the issue of reservation cum acceptance letter. After confirmation of deposit of the reservation money, formal allotment letter is issued with the condition to deposit allotment money within 60 or 90 days as prescribed in the respective brochure. With the issue of allotment letter, the bidder is formally recognised as allottee and balance premium[106] becomes due along with interest thereon. Therefore, allotment letter should be issued immediately after the confirmation of deposit of reservation money.

In 24 cases, GNIDA issued allotment letters with delays ranging from three to 131 days which extended the period of recovery of balance premium and also led to the loss of interest of ₹ 5.70 crore.

Further, in respect of the BRS 01/2010 scheme launched in January 2010 and the schemes launched thereafter, the reservation money was reduced from ten *per cent* to five *per cent* of total premium due to which the registration money deposited at the time of bid submission was sufficient to cover the amount of reservation money. Therefore, the Builders Division of GNIDA was in a position to issue the allotment letter immediately after approval of the allotment.

Audit noticed that out of 34 cases examined in audit, in 24 cases GNIDA (Builders Division) issued allotment letters with the delays upto 131 days[107] from the date of deposit of reservation money during the period April 2005 to August 2014. Consequently, time period of recovery of balance premium was extended and GNIDA suffered loss of interest[108] amounting to ₹ 5.70 crore ***(Appendix-5.2.11)*** for such period of delays. Besides, this also resulted in loss of lease rent amounting to ₹ 86 lakh for the period of delay due to consequential delay in execution of lease deed.

GNIDA accepted the audit observation and stated (August 2020) that delay in issue of allotment letters was attributed to delay in determination and financial scrutiny of installments and administrative approval.

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105 Sub-clause 2 of clause E.
106 Land premium after adjusting reservation and allotment money.
107 After allowing five days time as grace period.
108 At the rate of eight *per cent* being the lowest rate of interest in respect loan taken by GNIDA.

Delays in issue of checklist

5.2.7.2 Consequent to receipt of allotment money, GNIDA is required to issue checklist to the allottee for execution of lease deed. GNIDA has prescribed in brochures of the schemes that allottee is required to execute lease deed within 60 days from the date of issue of checklist by GNIDA. However, GNIDA has not prescribed time to be taken for issuing checklist from the date of receipt of allotment money to enable the allottee to execute lease deed.

In seven cases, GNIDA issued checklist with the delay ranging from 59 to 733 days which resulted in delay in execution of lease deed and extending the period of completion.

Audit noticed that GNIDA (Builders Division) issued checklist to seven allottees, out of 34 cases of allotments checked in audit, with the delays[109] of 59 to 733 days from the receipt of allotment money. This resulted not only in the delays in execution of lease deed and consequent loss of lease rent amounting ₹ 1.27 crore ***(Appendix-5.2.12)*** but also extended the period of completion of the project.

In its reply, GNIDA stated (November 2020) that it tried to issue checklist on priority after the receipt of allotment money and lease plan but in certain cases checklist was issued with delays due to delays in receipt of lease plan as there was dispute over the land or the allottee requested for sub-division of plot amongst the consortium members.

The reply confirms that GNIDA issued checklists with delays. Further, the contention of GNIDA that in certain cases delays in issue of checklist was attributable to delays in receipt of lease plan due to dispute over the land or request by the allottee for sub-division of plot, is not acceptable as disputed land should not have been allotted by GNIDA and sub-division of plot should have been expedited in the interest of GNIDA and homebuyers to avoid any delays in completion of projects.

Imprudent change in payment plan

5.2.7.3 GNIDA, in the brochures of schemes[110] launched during January 2009 and February 2011, provided for levy of interest from the 'date of allotment' but in the brochure of the scheme BRS 01/2014-15 launched in June 2014 this condition was changed to 'due date of deposit of allotment money' with the approval of the CEO without any reason on records. Further, this scheme brochure was not submitted to the Board even for *ex-post facto* approval as discussed in ***Paragraph 5.2.4.1***.

Injudicious change in the payment plan resulted in loss of interest of ₹ 16.80 crore in 17 cases as interest on outstanding premium was calculated from the due date of deposit of allotment money instead of date of allotment.

Thus, due to imprudent change in the brochure condition to charge interest on the balance premium from the 'due date of deposit of allotment money' instead of the 'date of allotment', GNIDA suffered loss of interest of ₹ 16.80 crore in 17 cases (details in ***Appendix-5.2.13***) allotted under the scheme BRS 01/2014-15.

In its reply, GNIDA stated (November 2020) that as per the terms and conditions of the scheme brochures published from time to time, the installments were fixed by calculating the interest on the balance premium from the day next to the due date of deposit of allotment money.

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[109] After allowing five days time for completion of formalities after receipt of allotment money.

[110] BRS 01/2008-09, BRS 01/2010, BRS 02/2010, BRS 03/2011, BRS 04/2011 and BRS 05/2010-11.

The reply is not factually correct as in the six schemes[111] launched during January 2009 to February 2011, the condition of brochures provided for levy of interest from the 'date of allotment'. The condition for levy of interest was later on changed to the 'due date of deposit of allotment money' in the scheme BRS 01/2014-15 launched in June 2014. Relaxations having financial implication should be made in 'public interest' after recording justification and obtaining appropriate authorisation from the Board.

Short recovery from allottees towards allotment of additional area

5.2.7.4 GNIDA makes the allotment on the basis of highest bid received above the reserve price fixed for the builder plot. The terms and conditions[112] of the brochure provided that subsequent allotment of any additional area shall be made at the accepted tender rate of the nearby area at the time of communication about the additional land or the original rate of allotment along with simple interest at the rate 12 *per cent* from the date of allotment, whichever is higher.

Audit observed that GNIDA fixes its reserve price for allotment of Group Housing plots for each financial year. If no allotment is made during any year, the reserve price for that year is a benchmark which reflects the minimum available price below which bids would not be accepted.

Audit noticed that in five cases[113], the allotment of additional area of 9,428.78 sqm were made during January 2007 to June 2014 at the rates calculated by adding interest to their respective bid rates at the time of initial allotment instead of at the reserve price prevailing at the time of allotment of additional land which was higher. This resulted in short recovery of ₹ 7.62 crore on account of allotment of additional land.

In its reply, GNIDA stated (November 2020) that additional premium for the increased area of plots were calculated and got deposited by the allottees in accordance with the provision given in the scheme brochure. The brochure did not provide for calculation of additional premium for increased area of plot at the prevailing reserve price.

The reply is not acceptable as GNIDA fixes reserve price annually and accepts the bids only which are above such reserve price. Thus, the reserve price reflects the minimum rate in cases where allotment is not made in any year and should be taken into account to compare with the original rate of allotment[114] for fixing cost of additional land. The reply of GNIDA further indicates lacuna in the brochure as it did not clarify that in absence of tender rates of nearby area at time of allotment of additional land the prevailing reserve price would be adopted. This needs to be addressed in the interest of GNIDA.

Not ensuring the passing on of benefit of reduced interest to home buyers

5.2.7.5 The Board of GNIDA, based on reduction in Marginal Cost of funds based Lending Rate (MCLR) and corresponding reduction in rate of interest

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[111] BRS 01/2008-09, BRS 01/2010(I), BRS 02/2010, BRS 03/2011, BRS 04/2011, BRS 05/2010-11.

[112] Clause 'I'.

[113] Supertech Limited, Gaursons Promoters Private Limited, Dhanya Promoters Private Limited, Nivas Promoters Private Limited and Parsvnath Developers Limited.

[114] Along with simple interest at the rate 12 *per cent.*

GNIDA failed to evolve a mechanism to ensure that benefits of reduced rate of interest were passed on to the ultimate home buyers by the builder as ordered by the Board.

charged by the Banks from GNIDA, decided[115] (22 September 2017) to extend such benefit to all its allottees (including existing allottees) from 1 October 2017 by reducing the prevailing rate of interest (12 *per cent*) and penal interest (15 *per cent)* by one *per cent* to 11 *per cent* and 14 *per cent* respectively with the condition that the Builders were required to pass on such benefit of reduced interest to their respective home buyers.

Audit noticed that GNIDA allowed benefit of reduced interest amounting to ₹ 5.88 crore ***(Appendix-5.2.14)*** to nine builders but it failed to evolve any mechanism to ensure that the benefit of reduced interest rate was also passed on by the concerned builders to their respective home buyers. The Builders Division did not even intimate the concerned builders for compliance of the Board's decision while revising the payment plans.

GNIDA stated (January 2020) that the revised interest rate was not updated in the System but in case of Builders Division, manual calculation at the revised interest rate was being done by the Finance Division.

On being confirmed that the revised rates were although allowed to the Builders but was not updated in the System data, Audit, further, analysed the data of 184 builder allottees (30 September 2019) and noticed that out of these in case of 144 allottees benefit of reduced interest of ₹ 38.22 crore[116] ***(Appendix-5.2.15)*** and penal interest of ₹ 86.71 crore (***Appendix-5.2.16***) was although not updated in the System data but was extended to builders by the Builders Division. However, passing of the benefit to the home buyers was not ensured as GNIDA could not evolve a mechanism for ensuring it.

Thus, the objective of the Board of reducing the burden of the home buyers was defeated.

In its reply, GNIDA stated (November 2020) that in the office order pertaining to reduction of interest rate there was no such direction requiring the builders to pass on the benefit of reduced rate of interest to their home buyers.

The reply of GNIDA is factually incorrect as the Order dated 10 October 2017 issued by Finance Division in reference to the decision taken by the Board of GNIDA prescribed that the Builder allottees shall extend such benefit to its allottees.

Irregular permission to pay one-time lease rent in installments

5.2.7.6 The terms and conditions of the brochure[117] provide for levy of annual lease rent during the period of lease (90 years) which is payable in advance at the beginning of each year at the rate of one *per cent* of the premium of plot for the first ten years and thereafter to be increased by 50 *per cent* of the prevailing lease rent after each ten years. The allottee is also given the option to pay one-time lease rent which is equivalent to annual lease rent of 11 years. One-time lease rent has to be paid at one go and is not payable in instalments.

Audit noticed in two cases out of 34 cases test checked in audit that although the allottees opted for payment of one time lease rent amounting to ₹ 8.28 crore, GNIDA allowed for its payment in 6 to 14 instalments[118] which

[115] Agenda item No. 26 of 109th Board meeting.
[116] Calculated on the principle amount outstanding as on 30 September 2019.
[117] Clause M of BRS 03/2010 and Clause L of BRS 06/2003.
[118] Parsavnath Developers Private limited (₹ 3.69 crore in 14 instalments); Fusion Buildtech Private Limited (₹ 4.59 crore in six instalments).

was in breach of the conditions of the brochure and thus, amounted to extending undue favour to the allottees.

In its reply, GNIDA stated (November 2020) that the facility to deposit one-time lease rent in instalments along with interest was given to the allottees with the objective to ensure the possession to home buyers at the earliest and GNIDA did not suffer any financial loss on this account.

The reply is not acceptable as one-time lease rent was equal to annual lease rent of 11 years, otherwise the lease rent was payable annually for the entire period of lease, *i.e.,* 90 years. Thus, payment of one-time lease rent was in itself a facility provided in the brochure. Its further decision for payment in instalments was against the provisions of the brochure and tantamount to undue favour to the builders.

Lease rent not levied on the amount of recovery of additional compensation and consequent loss of stamp duty

GNIDA did not levy and recover corresponding lease rent on the amount of additional compensation recovered from the allottees and did not execute correction/ supplementary deed thereby depriving itself and State exchequer of additional lease rent of ₹ 227.05 crore and stamp duty of ₹ 32.33 crore respectively.

5.2.7.7 The terms and conditions of the brochures[119] provide that the premium payable for the plot means total amount payable to GNIDA for the allotted plot. The Hon'ble Allahabad High Court in its judgement dated 21 October 2011 in Gajraj and Others *vs*. State of U.P. and Others (Writ Petition No. 37443) directed for payment of additional compensation to the extent of 64.70 *per cent* of land acquisition rate to the petitioners in addition to the compensation received by them under Uttar Pradesh Land Acquisition (Determination of Compensation and Declaration of Award by Agreement), Rules, 1997/declaration of award by the ADM (LA) under section 11 (1) of the LAA, 1894. The High Court also allowed the GNIDA to recover such cost of additional compensation from its allottees.

In view of above, GNIDA ordered (November 2011) recovery of the additional compensation at the rate of ₹ 2,015 per sqm from the allottees of the Builder/Group Housing Scheme. The rates were, however, re-determined (June 2019) at the rate of ₹ 1,769 per sqm for allotments made under Builder/Group Housing Scheme. Accordingly, an amount of ₹ 2,168.44 crore (Builder: ₹ 1,019.98 crore, Group Housing: ₹ 1,148.45 crore) was recoverable towards additional compensation as part of the land premium. Against this, GNIDA recovered, only ₹ 419.49 crore upto May 2019.

Further, GNIDA levies annual lease rent at the rate of one *per cent* of the total premium of the plot. The allottee also has the option to pay one-time lease rent which is equivalent to the lease rent of 11 years.

Audit noticed that since additional compensation is a part of land premium/sale consideration of property, the lease rent which is based on the premium of the plots should also have been revised and correction/ supplementary deeds for the amount of additional compensation and lease rent thereon was required to be executed. GNIDA, however, failed to levy and recover lease rent of ₹ 227.05 crore[120] (calculated on the basis of one time lease rent) on the amount of additional compensation of ₹ 2,168.44 crore.

Audit further noticed that correction/supplementary deeds were not executed so far (April 2021). Consequently, the State exchequer was deprived of the

[119] Clause 7 of 'G-Payment' of BRS 01/2010(I).

[120] Builder: ₹ 112.20 crore (₹ 1,019.98 crore x 11 *per cent*) *plus* Group Housing: ₹ 114.85 crore (₹ 1,148.45 crore x 10 *per cent*).

stamp duty of ₹ 32.33 crore (at the rate of five *per cent* on the amount of additional compensation recovered, *i.e.,* ₹ 419.49 crore and one-time lease rent of ₹ 227.05 crore).

In its reply, GNIDA stated (November 2020) that the amount of additional compensation was being recovered from the allottees as per the order of the Hon'ble High Court which was not included in the terms and conditions of the tender, therefore, amount of compensation was not added in the premium of plot. As a result, lease rent and stamp duty was not imposed on the additional compensation. GNIDA further stated that several builder allottees had filed writ petition against the demand of additional compensation which was pending before the Hon'ble Court.

The reply is not acceptable as terms and conditions of the scheme brochure provide that total amount payable to GNIDA for the allotted plot is referred as premium and additional compensation is recovered from the allottees against the allotted plot. Therefore, lease rent should have been levied and correction deed should have been executed to avoid the leakage of revenue.

Penalty for delay in submission of Building Plan not levied

5.2.7.8 The Builders Residential Schemes (BRS) launched by GNIDA during 2004-05 to 2006-07[121] provided that the allottee was required to submit building plan within three months of execution of the lease deed. In case of delay, penalty at the rate of 0.5 *per cent* of the total premium up to one year was to be levied. However, above provision of penalty for delay in submission of building plan was not included in the subsequent scheme brochures[122] issued from January 2009 onwards with the approval of the CEO without any reasons on record.

The condition for levy of penalty in case of delay in submission of building plan was removed from the brochures of schemes launched from January 2009 onwards due to which the penalty could not be levied, and projects were delayed.

Audit noticed that in case of 48 allotments (2008-09 to 2014-15), the allottees submitted the Building Plans with delay of six to 100 months from the date of execution of their lease deeds. GNIDA, however, could not levy penalty of ₹ 63.97 crore ***(Appendix-5.2.17)*** for the delay of three to 97 months in submission of building plan by the allottees due to removal of the above penal clause in the respective brochures. Any relaxation to be made should be in public interest after recording justification and obtaining appropriate prior authorisation, in this case from the Board. Thus, GNIDA was not in position to discourage the allottees from delaying the completion of project resulting in consequential delay in delivery to final home buyers.

In its reply, GNIDA stated (November 2020) that approval for the building being constructed under GNIDA was being accorded on the basis of Building Regulations prevailing from time to time in which there was no mention regarding collection of fee for delay in submission of building plan for approval.

The reply is not acceptable as scheme brochures of builders (BRS 09/2004, BRS 10/2005 and BRS 11/2006) issued during 2004-05 to 2006-07 provided the penalty to be levied on the builders in case of delays in submission of building plan beyond permitted time which was, however, removed in the brochure conditions of subsequent schemes resulting in delays in completion of projects and consequential financial loss to GNIDA.

[121] Schemes BRS 09/2004, BRS 10/2005 and BRS 11/2006.
[122] Launched during the years 2008-09 to 2014-15.

Cost of minor minerals not recovered

5.2.7.9 GNIDA allots the plots to the builders on lease of 90 years. The terms and conditions of the brochures[123] provided that GNIDA had the right to all mines, minerals, coals, washing gold, earth oil, quarries in or under the plot and had full right and power for obtaining it. Ordinary clay and ordinary soil are defined as minor minerals under Section 3 (e) of the Mines and Minerals (Development and Regulation) Act, 1957. Therefore, GNIDA has the right over the disposable earth and sand excavated by the builder, if any, below the ground of the plot.

GNIDA did not evolve any mechanism to monitor the excavation and disposal of sand and soil (minor minerals) by the allottees causing loss of ₹ 31.97 crore.

Audit noticed that GNIDA had no system to monitor the sale/disposal of minerals (earth and sand) excavated by the allottees from plots allotted to them. When Audit cross verified with the data of the District Mining Officer on sample basis, it was observed that since January 2008, 23 Builders/Developers excavated of 30.44 lakh cubic metre[124] ordinary soil and sand valued at ₹ 72.54 crore[125] (excluding cost of royalty) by payment of ₹ 6.75 crore towards royalty[126] at the rate prescribed by the GoUP from time to time. Thus, due to aforesaid failure of internal control mechanism of GNIDA, which had right to sell the minor minerals, it suffered a loss of ₹ 31.97 crore (after adjusting excavation cost of ₹ 40.57 crore).

During the Exit Conference (January 2021), GNIDA stated that it may not be prudent to recover cost of minor mineral from builders/developers. The State Government, however, assured it would examine the issue in the light of audit observation and suitable corrective action will be taken, if required.

Loss of stamp duty due to failure in executing supplementary lease deed for additional FAR

5.2.7.10 As per Building Regulations, the allottee can purchase increase in FAR and GC as purchasable FAR and GC provided the foundation has not been already laid on the basis of old FAR. The GoUP vide its order dated 16 November 2015 provided for the payment of stamp duty on the value of purchasable FAR from January 2007. Therefore, purchasable FAR needs to be registered as supplementary deed under Section 17 of the Indian Registration Act, 1908 and stamp duty is payable on purchase of additional FAR.

Despite the fact that GoUP ordered for payment of stamp duty on the value of purchasable FAR, GNIDA failed to devise a system for execution of supplementary lease deed in case of purchasable FAR of ₹ 815.20 crore causing loss to State Exchequer of stamp duty of ₹ 40.76 crore.

Audit noticed that there was no system in existence in GNIDA for ensuring execution of supplementary deed for the amount of additional FAR allowed subsequently to the builders. Thus, due to absence of mechanism to ensure the execution of supplementary deed for additional FAR of ₹ 815.20 crore (***Appendix-5.2.18***) allowed to 113 builders during January 2014 to March 2021 as required by the aforesaid GoUP's order, the State Exchequer was put to loss of stamp duty of ₹ 40.76 crore (at the rate of five *per cent*).

In its reply, GNIDA stated (November 2020) that the Paragraph 29.3 of Chapter 8 of GNIDA Building Regulations provided the formula for

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[123] Clause W (Overriding Power over Dormant Properties).

[124] Ordinary soil: 19.51 lakh cum and sand: 10.93 lakh cum.

[125] Sale value of soil (after adjusting royalty): ₹ 2.89 crore; Sale value of sand (after adjusting royalty): ₹ 69.65 crore.

[126] Ordinary soil: ₹ 2.64 crore and sand: ₹ 4.10 crore. As the GoUP removed the royalty payable on ordinary soil with effect from 28 March 2018. Therefore, in case of soil no royalty was paid after 28 March 2018.

calculating the fee to be charged for purchasable FAR. The said formula did not provide for levy of stamp duty on the additional land.

The reply is not acceptable as GoUP order (16 November 2015) provided for the payment of stamp duty on the value of purchasable FAR from January 2007.

Short forfeiture of cancellation amount

5.2.7.11 The scheme brochure (BRS 11/2006) provided that in the case of cancellation of allotment of the plot, an amount equal to 25 *per cent* of the total premium of the plot would be forfeited[127] and the balance amount was to be refunded to the allottee.

GNIDA allotted (September 2006) a plot[128] to Unitech Limited (allottee) at a premium of ₹ 555.74 crore. On account of continuous default, GNIDA decided (18 November 2015) to cancel the allotment of plot forfeiting an amount of ₹ 138.93 crore[129]. Audit noticed that GNIDA did not consider the amount of additional compensation of ₹ 81.55 crore recoverable from the allottee as premium of the plot. As a result, GNIDA forfeited only ₹ 138.93 crore instead of ₹ 159.32 crore[130] and extended undue benefit of ₹ 20.39 crore by way of excess adjustment against the overdue of the allottee.

In its reply, GNIDA stated (November 2020) that amount equivalent to 25 *per cent* of the total premium was forfeited as per the conditions of the brochure and the balance amount was adjusted against the dues of other plots.

The reply is not acceptable as additional compensation levied on the plot was not considered in the total premium for calculation of amount to be forfeited though the brochure condition provides that total amount payable for the plot is referred as premium.

Loss due to not invoking the provisions of undertaking given by consortium members

5.2.7.12 GNIDA allotted (7 August 2014) a plot (GH-03, Sector-10) to a consortium of four members[131] and soon after the allotment the plot was sub-divided in three plots[132] at the request (10 September 2014) of the allottee. As per undertaking submitted (24 February 2015) by them, the consortium members were jointly and severally liable for the payment of consideration of the area mentioned in the lease deed.

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127 Subject to the amount deposited by the allottee.

128 GH 01, sector-MU for 100 acre. Lease deed of the plot was executed in January 2007. GNIDA issued (November 2011) notice to deposit additional compensation of ₹ 81.55 crore.

129 25 *per cent* of ₹ 555.74 crore.

130 25 *per cent* of ₹ 637.29 crore (₹ 555.74 crore *plus* ₹ 81.55 crore).

131 Right Realtech Pvt. Ltd.; Lead Member, and three other relevant members, *viz.* Gaursons India Limited, Shirja Real Estate Solutions Pvt. Ltd. and Kinetic Buildtech Pvt. Ltd.

132 GH-3A (area: 22,000 sqm): BRYS Projects Private Limited (SPC of Right Realtech Private Limted-LM and Gaursons India Limited -RM), GH-3B (area: 22,000 sqm): Kinetic Buildtech Pvt. Ltd.and GH-3C (area: 20,000 sqm): Shirja Real Estate Solutions Private Limited.

Audit noticed that allotment of two plots[133] were cancelled (21 March 2017 and 5 June 2017) for continuous default of premium[134] and an amount of ₹ 21.30 crore[135] was forfeited being the total amount deposited by the allottees. The forfeited amount was less than the required 25 *per cent* of premium, *i.e.,* ₹ 26.62 crore[136]. However, the Builders Division did not invoke the aforementioned clause of the undertaking to recoup the shortfall of ₹ 5.32 crore from other member (Shirja Real Estate Solutions Private Limited) of the consortium causing loss to GNIDA to that extent.

In its reply, GNIDA stated (November 2020) that both the allotments were cancelled as per the terms and conditions of the scheme brochure.

The reply does not address the issue raised by the Audit regarding failure of GNIDA to recover shortfall in the forfeiture from the remaining member of the consortium by invoking the enabling clause relating to their joint responsibility.

Deficiencies in policy related to transfer of Abadi plots

5.2.7.13 GNIDA decided[137] (October 1997) to provide *Abadi* plots to the families affected by the land acquisition which were dependent on the traditional farming and were residing in the respective villages prior to the establishment of GNIDA. Landless (*Bhumiheen*) farmers also were eligible for allotment of *Abadi* plots. It was further decided that after completing the development work for the *Abadi* area, the allotment rate would be decided on the basis of 'no profit and no loss' by taking the actual expenditure on development work and acquisition expenditure in account.

The allotment of *Abadi* plots was made at the rate of five *per cent* of the land acquired from the farmer subject to minimum area of 60 sqm (later on revised to 120 sqm) and maximum area of 2,500 sqm. The percentage of *Abadi* plot was increased to six *per cent* from April 2003. Further, in view and compliance of the order (October 2011) of Hon'ble Allahabad High Court in case of Gajraj and Others *vs.* State of Uttar Pradesh and Others, GNIDA decided (November 2011) to allot *Abadi* plot at the rate of 10 *per cent*, thereby allotting additional *Abadi* land of four *per cent* to all the land owners where notification under Sections[138] 6 and 17 of the Land Acquisition Act, 1894 was published after 1 April 2007.

The allotments of *Abadi* plot was made subject to the condition that the farmers/allottees should not have encroached any land in the area of GNIDA and have not filed any petition against GNIDA in any court.

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[133] GH-3A (allotted to BRYS Projects Private Limited, SPC of Right Realtech Private Limited-LM and Gaursons India Limited -RM) and GH-3B (allotted to Kinetic Buildtech Pvt. Ltd.).

[134] GH-3A: ₹ 23.49 crore and GH-3B:₹ 23.71 crore (along with lease rent amounting to ₹ 56.07 lakh each).

[135] ₹ 10.65 crore (BRYS Projects Private Limited: GH-03A) and ₹ 10.65 crore (Kinetic Buildtech Private Limited: GH-03B).

[136] ₹ 26.62 crore {25 *per cent* of total premium (₹ 106.48 crore: 44,000 sqm x ₹ 24,200 per sqm)}.

[137] Agenda item No. 5 of the 26th Board meeting.

[138] Section 6: Declaration that land is required for a public purpose; Section 17: Special powers in cases of urgency.

For allotment of the *Abadi* plot, the allottee was required to deposit amount of land cost for the allotted plot size (comprising land rate actually paid to the allottee towards compensation and additional compensation and acquisition expenses at the rate of 10 *per cent* thereon) along with development charges as determined by GNIDA from time to time. Besides, one time lease rent of ₹ one only was to deposited irrespective of the allotted plot size. GNIDA, however, levies one-time lease rent at the rate of ten *per cent* of the premium of the plot in case of allotment of residential plots. It also levies transfer charges at the rate of five *per cent* of the cost of plot on transfer of residential properties.

The following deficiencies were noticed in the policy related to transfer of *Abadi* plots:

(i) Negation of the objective of allotment and leakage of lease rent: The policy of allotment of *Abadi* plots on 'no profit no loss basis' was adopted to alleviate the hardship faced by the farmers due to land acquisition. GNIDA, however, failed to frame a policy to avoid the misuse or trading of *Abadi* plot by restricting its subsequent transfer or recovering the lease rent applicable on residential plots on such transfer of *Abadi* plots.

GNIDA failed to evolve a system to monitor the transfer of *Abadi* plots with inherent benefits.

Audit noticed that GNIDA did not devise a mechanism to ensure the forfeiture of benefits inherent with the *Abadi* plots in case of subsequent transfer of such plots to other party. Consequently, it allowed transfer of total 3,826 *Abadi* plots measuring 12.85 lakh sqm during the period 2012-13 to 2018-19 without ensuring the levy/recovery of lease rent and other inherent benefits meant for original resident from the transferee of *Abadi* plots. As a result, primary objective of GNIDA for allotment of *Abadi* plot was negated. Besides, GNIDA could not earn revenue ₹ 291.59 crore[139] towards lease rent.

In its reply, GNIDA stated (November 2020) that as per the policy approved by the Board in 90th meeting (2 September 2011), one time lease rent of ₹ one is charged from the *Abadi* allottee.

The reply does not address the issue raised by the Audit regarding evolving a mechanism to recover inherent benefits associated with the allotment of *Abadi* plot which were meant for the landowners and landless *Bhumiheen* families affected by the land acquisition.

GNIDA did not evolve a mechanism to ensure that the benefit of zero transfer charges on transfer of *Abadi* plots was extended only to the original resident farmers of respective village.

(ii) Absence of provision for levy of transfer charges: The Board of GNIDA decided[140] (27 May 2013) that in case of transfer of *Abadi* plot to an original resident farmer of the same village, no transfer charge would be charged from the such original resident farmer.

Audit noticed that GNIDA did not evolve a mechanism to ensure the compliance of the Board's order, *i.e.*, transfer of *Abadi* plots without transfer charge would be allowed only to eligible persons (*i.e.,* original residents of the village). It approved transfer of these plots on the basis of documents submitted in support of address proof (*Aadhar* Card, Voter Identification Card *etc.*) instead of domicile certificate for ascertaining the original resident status of the purchaser.

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[139] Calculated at the rate 10 *per cent* as one-time lease rent on premium as applicable in case of residential properties.

[140] Sub-agenda item No. 5 of the 95th Board Meeting.

In its reply, GNIDA stated (November 2020) that as per the policy approved by the Board in 90th meeting (2 September 2011), in case lessee decides to sell the *Abadi* plot individually or collectively and the purchaser after construction, transfers the unit to a third party then transfer charge would not be payable on such first transfer.

The reply does not address the issue raised by the Audit pertaining to absence of mechanism to ensure that transfer of *Abadi* plot without transfer charges is allowed to eligible original resident farmers of respective village only.

(iii) Transfer of Abadi plots by farmers to builder: A Group Housing plot GH-01N, Sector-12 measuring 4,920 sqm was allotted (12 September 2011) to 29 farmers of *Itehara* and *Haibatpur* villages as *Abadi* plot which was transferred by the allottees on the same day to Wisdom Infrabuild Private Limited (Builder) for development/construction of flats.

Audit noticed that GNIDA allowed the transfer of Group Housing plot allotted to farmers as *Abadi* plot without charging one-time lease rent and transfer charges depriving GNIDA of ₹ 75.51 lakh (one time lease rent: ₹ 63.89 lakh[141] and transfer charges: ₹ 11.62 lakh[142]).

In its reply, GNIDA stated (November 2020) that as per the policy approved by the Board in 90th meeting (2 September 2011), leased back area to farmers (*Abadi* plots) could be used for Group Housing purpose either individually or collectively by the lessee or by selling it to any other party and as per said policy, the aforesaid plot was transferred in favour of Wisdom Infrabuild Private Limited.

Audit observation does not question the settlement reached between farmers and GNIDA for transfer of the *Abadi* plots collectively to the Builder. The audit observation is that although the inherent benefits of token amount of one time lease rent of ₹ one and charging of no transfer charges from the original resident farmer were meant for the landowners and landless families affected by the land acquisition, but GNIDA failed to evolve any mechanism to plug the loophole in the existing policy/system causing trading in *Abadi* plots and consequent leakage of potential revenue. In case the *Abadi* plot is sold to any other party, the rights of GNIDA to collect normal lease rent and transfer charges should have been restored.

Outcome of allotments of builder plots

5.2.8 One of the objectives of GNIDA is to develop urban township on the notified area which cannot be fulfilled without completion of Builder/Group Housing projects within the prescribed time. The position of completion of projects is discussed in ***Paragraph 5.2.2*** of the Chapter.

Audit findings relating to delay in completion of projects are discussed in detail as below:

Delay in construction of Group Housing projects

5.2.8.1 The schemes launched prior to the launch of BRS 01/2008-09 in January 2009 provided for completion of the project in maximum three phases

[141] Calculated at the rate of 11 *per cent* of the premium calculated on the basis of highest bid price of Builder/GH properties received by the GNIDA in March 2011, *i.e.* (4,920 sqm x ₹ 11,805 per sqm x 11 *per cent*).

[142] At the rate two *per cent* of total premium applicable for residential plot.

Out of 186 allotments, in 68 cases, construction of first phase of projects was not completed as of April 2021. Further, in 121 cases, the projects were not completed (April 2021) even after a delay of one to eight years from the stipulated period of completion.

within total period of three to 12 years from date of allotment/date of execution of lease deed depending upon the size of the plot and the plotted/flatted development. Further, the scheme BRS 01/2008-09 prescribed size-wise completion of FAR[143] in first phase within three years of the execution of lease deed. It, however, did not prescribe the total period of completion of the project.

The schemes[144] launched in January 2010 onwards prescribed the completion period of the full project in maximum five phases within a period of seven years from the date of execution of lease deed. The required completion of FAR for the first phase was, however, prescribed at the uniform rate of 15 *per cent* irrespective of the area of the plot which was subsequently revised by the Board[145] (September 2017 and November 2017) to the size-wise completion as prescribed in the scheme BRS 01/2008-09.

Audit noticed that in 137 cases[146] out of 186 allotments of Builders/Group Housing plots, the construction of first phase of projects was either not complete (68 cases) as of April 2021 or was completed (69 cases) with delay of one to eight years from the prescribed period of three years (after considering zero period allowed by GNIDA) from the date of execution of lease deed ***(Appendix-5.2.19).*** Further, 126 cases[147] out of 186 cases were either incomplete (121 cases) or were completed (five cases) with delay of one to eight years from the stipulated period of completion of the full project ***(Appendix-5.2.20)***.

The Builders Division of GNIDA was tasked with the responsibility of monitoring the progress of the construction and timely completion of projects. The Builders Division, however, failed to uphold the trust of the ultimate home buyers by not monitoring the progress of project completion and ensuring the timely completion of projects by the respective builders.

In its reply, GNIDA stated (November 2020) that notices from time to time were issued by GNIDA for timely completion of projects and efforts were made to get the builder projects completed within time so that home buyers could be given possession of flats at the earliest. But in last few years due to writ petition in the Courts related to land disputes, agitation by local farmers and unauthorised encroachment, the completion of builder projects was delayed. The condition of penalty was provided in the scheme brochures so as to ensure that the builders complete the projects in time.

The reply is not acceptable as out of 186 allottees, 92 allottees have not completed their first phase of construction with delays ranging from one year to thirteen years after considering the zero period allowed from time to time for delays in construction work caused by litigations, agitation by farmers and unauthorised encroachments.

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143 Consisting of minimum 15 *per cent* to 50 *per cent* of the FAR for various sizes of the plot area; higher the area, lower the required completion of FAR and *vice-versa*.

144 BRS 01/2010(I), BRS 02/2010, BRS 03/2010, BRS 04/2010, BRS 05/2010-11, BRS 01/2014-15.

145 In 109th and 110th Board meeting.

146 First Phase completed in time: three cases; Phasing is not prescribed: 19 cases (partially completed:16 cases, incomplete: 3 cases) and Not due for completion: 27 cases (partially completed:3 cases, incomplete: 24 cases).

147 Project completed in time: 22 cases (including two cases of Group Housing); Project completion not due (April 2021): 38 cases.

Delay in execution of sub-leases

5.2.8.2 GNIDA issues completion certificate to the allottees for phase-wise completion and on completion of the whole project. Consequent to the issue of completion certificate, GNIDA issues permission to the builders to sub-lease the dwelling units to home buyers in proportion to the amount of premium paid by the allottee till the date of issue of permission after reducing the same by 10 *per cent.* The sub-leases are executed under tripartite agreement between GNIDA, Builder and Home buyer. As per the conditions of the permission for sub-lease, the sub-lease was required to be executed within one year from the date of issue of completion certificate. It also provided that in case of dwelling units remaining unsold at the date of issue of completion certificate, a period of six months shall be allowed for execution of sub-lease from the date of builder buyer agreement (sale). In case of failure to execute the sub-lease within the prescribed period, penalty is to be levied at the rate of ₹ 50 per flat/₹ 100 per flat per day for flats under 100 sqm area/above 100 sqm area.

GNIDA did not have in place a mechanism to collect and monitor the sale of dwelling units by the builders to insist on timely execution of sub-lease with the home buyers.

Audit noticed that GNIDA issued permissions for sub-leases of 7,435 dwelling units to eight builder allottees[148] during January 2014 to July 2018. Out of these, sub-leases of 1,348 dwelling units (18 *per cent*) could not be executed (March 2021) even after the delay ranging between 68 days and 2,631 days from the lapse of one year from the date of issue of their completion certificate. Audit further noticed that GNIDA did not have a mechanism in place to collect and monitor the status of sale of dwelling units by the builders. In absence of the same, GNIDA failed to insist on the builders for timely execution of sub-leases with the ultimate home buyers and could not even levy penalty for delay in execution of sub-lease.

Thus, GNIDA, instead of deterring the builders from delaying the execution of sub-lease deed with the home buyers, facilitated them by not charging any penalty for such delay.

In its reply, GNIDA while explaining the process stated (November 2020) that in case of delay, the tripartite sub-lease deed is being executed after depositing the payable penalty for such delay. It further stated that in case of units unsold on the date of issue of completion certificate, the penalty is to be levied after six months of execution of the builder buyer agreement.

The contention of GNIDA that penalty is recovered at the time of execution of sub-lease deed is not acceptable as it further delays the execution of sub-lease and delivery of dwelling units to the home buyers. Further, as regards unsold units, GNIDA has not devised any mechanism to collect the information from respective builders pertaining to sold and unsold units.

Failure to take action against allottees for not completing the projects

5.2.8.3 The schemes launched prior to the launch of BRS 01/2008-09 in January 2009 provided for completion of the project in maximum three phases within total period of three to 12 years from date of allotment depending upon

[148] Supertech Limited, Panchsheel Buildtech Private Limited, Supertech Construction Private Limted, APV Realty Limited, ELDECO Infrastructure and Properties Limited, Ajay Enterprises Private Limted, SDS Infratech Private Limited and U.P. Township Private Limited.

the size of the plot. The schemes[149] launched in January 2010 onwards prescribed the completion period of the full project in maximum five phases within a period of seven years from the date of execution of lease deed.

The terms and conditions of the above scheme brochures provided that in case the builder does not construct building within the time provided including extension granted, if any, the allotment shall be liable to be cancelled. Clause Y (Cancellation), further, provided that GNIDA may be free to exercise its right of cancellation of allotment in case of default on the part of the builder in deposit of premium amount.

Out of the 34 cases test checked, Audit noticed that in the following two cases, the projects were not completed even within the extended period of three years and no sub-lease was executed by the allottees. Further, these builders continuously defaulted in payment of dues resulting in huge accumulation of dues (April 2021) as given in **Table 5.2.17**.

Table 5.2.17: Accumulated dues

(Amount: ₹ in crore)

Sl. No.	Name of the builder (Plot No.)	Date of allotment	Prescribed period of completion	Month upto which project was to be completed	Delay after the prescribed period of completion (years)	Status of actual completion	Details of sub lease	Amount of Premium at the time of allotment	Details of dues		
									Principal[150]	Interest, penal interest and others	Total dues
1.	Parsavnath Developers, (GH 11, Sector Pi)	05-09-2006	8 years from the date of issue of reservation letter (April 2006)	April 2014	5 years 6 months	No completion (part/full) applied so far	Nil	22.76	25.99	77.13	103.12
2.	Today Homes and Infrastructure Private Limited, (BRS-7, Sector Omega-I/P-2)	01-06-2009	7 years from the date of execution of lease deed (17 June 2009)	June 2016	3 years 4 months	Occupancy certificate for phase 1 issued on 9 May 2018	Nil	21.78	6.93	5.62	12.55

Source: Compiled by the Audit on the basis of records submitted by GNIDA

Audit along with the representatives of GNIDA conducted joint physical verification (December 2019) of one case, *i.e.,* Parsavnath Developers Private Limited. The project, allotment for which was made in September 2006, envisaged construction of 20 towers comprising 958 units on the plot by Parsavnath Developers Private Limited. Out of these, only three towers[151] were complete, structures of other two towers[152] were erected, foundation of two towers[153] were laid and no work was started in respect of the remaining 13 towers. Even after 13 years, the progress in the completion of the project has been sluggish.

[149] BRS 01/2010(I), BRS 02/2010, BRS 03/2010, BRS 04/2010, BRS 05/2010-11, BRS 01/2014- 15.

[150] This indicates rescheduled amount including the outstanding premium along with interest/penal interest clubbed with Principal at the time of re-schedulement.

[151] Tower no. 16, 17 and 18.

[152] Tower no. 12 and 14.

[153] Tower no. 10 and 11.

Photograph 5.2.1: Status of construction at plot No. GH 11, Sector Pi allotted to Parsavnath Developers Private Limited





Completion of the projects within prescribed time and sub-lease of the residential units to the home buyers along with timely payment of dues were the essence of making allotments of plots to the builders. However, inspite of failure of the builders to complete the projects, GNIDA did not initiate any action as per brochure conditions. GNIDA should consider for cancellation of above allotments taking into account the interest of home buyers. The facts brought out provide credence to the observations of the Hon'ble Supreme Court[154] wherein it stated, "*The large numbers of projects which have come up not only in Noida and Greater Noida, but most of them have not been completed by the builders/promoters and they have siphoned buyers' money in large scale. No action has been taken by the Noida and Greater Noida Authorities against builders for cancellation of leases due to violation to fulfil their obligation*".

In its reply, GNIDA stated (November 2020) that allotments to above builders were not cancelled due to creation of third party rights. Notices were, however, issued to the builders from time to time to deposit the dues.

The reply is not acceptable as these plots were liable to be cancelled as per the conditions of the brochures. Further, though GNIDA cited creation of third party right as the reason for not cancelling the allotments, the concerned home buyers were deprived of their homes due to not completing of the projects. Inspite of the Hon'ble Supreme Court's observation in Amrapali case no action has been taken by GNIDA against builders for cancellation of allotments.

5.2.9 Conclusion

The allotments made to the builders by GNIDA were marked by disregard for the conditions of allotment. The schemes for allotment of Builders/Group Housing plots were launched without prior approval of the scheme brochures by the Board. There were instances of launch of housing schemes prior to the approval of land use change to this category by the GoUP. Important conditions for safeguarding the interests of GNIDA and home buyers such as opening of Escrow Account, submission of Performance Bank Guarantee, penalty for not submitting building plan, *etc.*, were either not included in or excluded from the successive scheme brochures.

[154] As stated in Paragraph 8 of the decision in writ petition (C) 940/2017 Bikram Chatterji and Others *vs.* Union of India and Others on the issues related to Amrapali Builders.

The permission to mortgage and occupancy certificates were issued by GNIDA without ensuring the clearance of the dues by the allottees. This was further compounded by the relaxations given to the consortiums especially allowing the consortium members to leave the consortium before completion of the projects and sub-division of the plots which facilitated ineligible bidders to join a consortium, secure the allotment and later on acquire the plot through back door by sub-dividing it. Consequently, entities without financial capacity and execution capabilities were left to execute the projects. Reduction in reservation and allotment money allowed the builders to garner plots with payment of less upfront money. Instead of monitoring and regulating the allottees, the conditions were watered down in successive schemes to the detriment of GNIDA and to benefit allottee builders.

GNIDA extended undue favours to the builders by allotting plots to technically unqualified bidders and inspite of defaults by the allottees in earlier schemes. GNIDA also failed to ensure fair competition in evaluation of bids. All the above acts of the GNIDA culminated in failure to complete the projects as only 14.52 *per cent* of total Builders/Group Housing allotments made during audit period had been completed. Large outstanding dues of ₹ 10,732.44 crore were pending against the builders as of April 2021. GNIDA failed to uphold the trust of the home buyers by failing to ensure timely completion of projects by the respective builders and ensuring timely sub-lease to the home buyers.

5.2.10 Recommendations

Recommendation Number	Recommendation
18.	The Government should investigate the nexus between officials of the GNIDA and Builders and also expedite action against officials responsible for/involved in framing policies for allotment that were detrimental to the interest of GNIDA, Government and the homebuyers and against officials responsible for post allotment irregularities. The State Government has accepted the recommendation.
19.	GNIDA should ensure effective monitoring of huge pendency of dues together with its recovery from the willful defaulters. The State Government has accepted the recommendation.
20.	The regulations/orders with respect to mortgage, sub-division of plots and exit from projects should be reviewed/revised to minimise discretion at the hands of the officials. The State Government has accepted the recommendation.
21.	GNIDA should review penal provisions for delays in execution of lease deeds so as to ensure its purpose as a deterrent and also revise the rates from time to time. The State Government has accepted the recommendation.
22.	GNIDA should include a provision in the schemes for opening of escrow account to ensure the payment of dues of GNIDA and to ensure utilisation of the funds collected by builders from the ultimate home buyers in the respective projects themselves.
23.	The regulatory bodies should be made more proactive by the GoUP to ensure the interest of home buyers.

CHAPTER–V (3)
Allotment of Commercial Properties

CHAPTER–V

Allotment of Properties

V (3) Allotment of Commercial Properties

Introduction

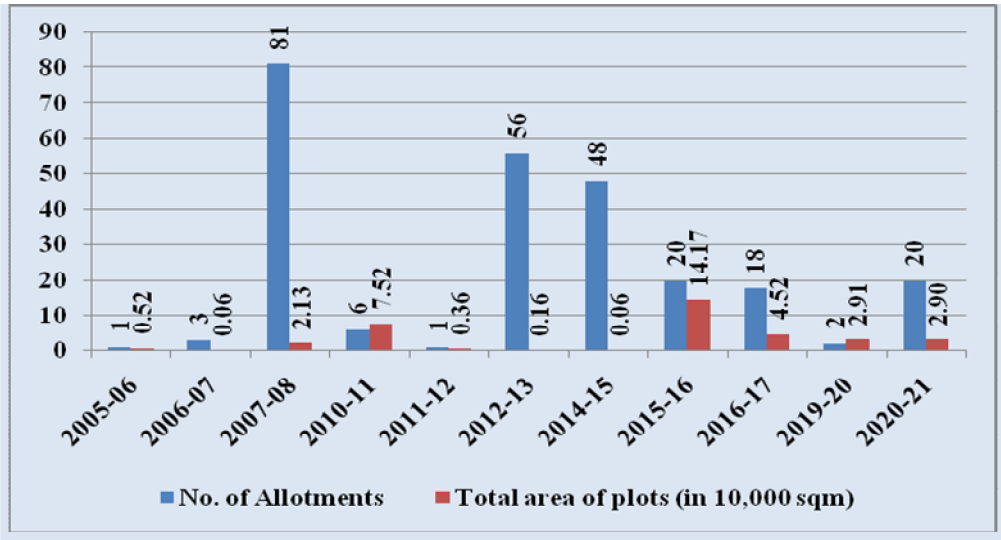
5.3.1 Greater Noida Industrial Development Area (Preparation/Revision of Master Plan) Regulations, 1998 defines 'commercial land uses' as area of land allocated for wholesale/retail markets, specialised markets and other allied commercial activities. The allotment of the commercial properties of GNIDA and other matters incidental to the management of commercial properties were governed by its Manual for Commercial Property Management, 2008.

GNIDA develops commercial properties, which includes commercial builder plots for development of commercial complexes, actual user plots and built-up shops/kiosks, *etc*. Allotments of these commercial properties are made to the highest bidder. Commercial Division of GNIDA deals with allotment of commercial properties and follows-up the post allotment compliances. Planning Division of GNIDA is also responsible for monitoring of construction of commercial properties and their completion.

Status of allotment of commercial properties

5.3.2 GNIDA allotted 763 Commercial Properties (including sub-divided plots) measuring 23,47,130 sqm since its inception (January 1991) to March 2021, Out of this, GNIDA allotted 256 commercial properties (including sub-divided plots) measuring 3,53,070 sqm during the period 2005-06 to 2020-21. Year-wise number of Commercial Properties (plots/sub-divided plots) allotted and their total area during the period 2005-06 to 2020-21 is depicted in **Chart 5.3.1**.

Chart 5.3.1: Year-wise allotment of Commercial Properties



Note: No allotment was made in the years 2008-09, 2009-10, 2013-14, 2017-18 and 2018-19

Source: Information furnished by GNIDA.

As on April 2021, overdue against the land premium (principal), lease rent and interest/penal interest was ₹ 1,873.01 crore against 413 Commercial Properties (54.13 *per cent*) out of 763 Commercial Properties allotted since inception (1991) which were largely against the allotments made since inception to the period covered in Audit, *i.e*, up to 2017-18. Out of above overdue of

₹ 1,873.01 crore, overdue of ₹ 1,746.86 crore pertained to allotments made during the year 2005-06 to 2020-21, as detailed in **Table 5.3.1.**

Table 5.3.1: Overdue amount against allottees

Total number of allotments	Number of allotments against which dues were outstanding	Overdue against defaulting allottees up to April 2021 (₹ in crore)			
		Principal amount	Interest on principal	Lease rent including interest	Total
256	157	709.79	962.16	74.91	1,746.86

Source: Information furnished by GNIDA.

The age-wise analysis of above overdue is detailed in **Table 5.3.2.**

Table 5.3.2: Age-wise analysis of overdue as of April 2021

Period of overdue	No. of defaulting allottees	Overdue against defaulting allottees up to April 2021 (₹ in crore)
Above 10 years	13	232.10
Five to 10 years	48	119.80
Three to five years	32	28.18
Below three years	64	1366.78
Total	**157**	**1746.86**

It may be seen from the above table that an amount of ₹ 380.08 crore was overdue from 93 allottees for more than three years. The reasons for overdue as analysed by Audit were lack of pursuance by GNIDA in recovery of dues, delay in issue of checklist for execution of lease deed and sub-division of plots in favour of ineligible members of the consortium. GNIDA did not cancel the plots of defaulting allottees in accordance with the terms and conditions[1] of the allotment.

Audit Coverage

5.3.3 As per data obtained (January 2018) from GNIDA at the time of selecting sample for detailed examination of allotment cases, GNIDA had allotted 229 commercial properties during the period of Performance Audit, *i.e.,* 2005-06 to 2017-18. Out of these allotments, a sample of 18 cases of allotments of Commercial Properties were selected (August 2018) for detailed examination in Performance Audit. However, records related to 17 Commercial Properties were examined in Audit, as GNIDA did not produce records in respect of one allotment[2]. Besides, joint physical verification along with the representatives of GNIDA of one site[3] was also conducted by Audit.

Audit findings

The audit findings brought out in succeeding paragraphs are grouped as under:

- Deficiencies in systems and procedures regarding lack of time frame for issuing checklist ***(Paragraph 5.3.4)***;

[1] Allotments were liable to be cancelled in case of default on the part of the tender/allottee/sub-lessee(s) or any breach/violation of the terms and conditions of the tender, allotment, lease and/or non-deposit of the allotment amount, installments or any other dues.

[2] AVJ Tower Private Limited: Sector Alpha-2 Commercial Belt, Plot no. C-1.

[3] Unsold commercial shops in Delta 2 Sector of Greater NOIDA.

- Violation of the policy and provisions of Manual for Commercial Property Management ***(Paragraphs 5.3.5 to 5.3.5.4)***;
- Terms and conditions of Brochures not complied with ***(Paragraphs 5.3.6 to 5.3.6.2)***;
- Undue benefits in allotments (***Paragraphs 5.3.7 to 5.3.7.3)***; and
- Outcome of allotments of commercial properties ***(Paragraphs 5.3.8 to 5.3.8.2)***.

Deficiencies in systems and procedures regarding lack of time frame for issuing checklist

GNIDA has not prescribed timeframe for issuing checklist after allotment which led to delay in execution of lease deed and consequent loss of lease rent.

5.3.4 GNIDA has prescribed in the Brochures of the schemes for the commercial properties that allottee is required to execute lease deed within one month (in case of shops/kiosks and milk booths) to two months (in case of plots) from the date of issue of checklist[4] which shall be issued immediately after receipt of allotment money. However, it has not prescribed time taken for issuing checklist from the date of allotment to enable execution of lease deed.

Audit noticed that GNIDA had issued checklist with delays[5] of 184 days to 2,925 days from the date of receipt of allotment money in six out of 17 cases of allotments of Commercial Properties checked in audit. As a result, the execution of lease deeds in these cases was delayed which also resulted in loss of lease rent for the period of delay. The details of these cases showing period of delay and consequential losses are summarised in **Table 5.3.3.**

Table 5.3.3: Details of cases showing period of delays and consequential losses

Sl. No.	Name of allottee	Type of property	Date of allotment	Date of Receipt of Allotment Money	Checklist to be issued on	Checklist issued on	Period of delay (in days)[6]	Premium (₹ in crore)	Loss of lease rent (₹ in lakh)
1.	Ankur Gupta	Shop	31.12.2007	06.02.2008	11.02.2008	08.09.2011	1305	3.63	32.42
2	Housing Development and Infrastructure Limited	Hotel	06.08.2008	06.10.2008	11.10.2008	19.02.2010	496	69.30	235.44
3.	Regal Emporia Infratech Private Limited (Consortium)	Plot	19.11.2010	18.01.2011	23.01.2011	26.07.2011	184	46.74	58.91
4.	Balaji Enterprises	Milk and Vegetable Booth	26.02.2013	23.03.2013	28.03.2013	Not issued	2925	0.66	13.22
5.	Rajesh Kumar Verma	Shop	15.12.2014	07.01.2015	12.01.2015	05.09.2017	967	0.12	0.85
6.	Gaurav Kumar Yadav	Kiosk	15.12.2014	12.01.2015	17.01.2015	27.02.2017	772	0.15	0.77
Total									**341.61**

Source: Data provided by GNIDA.

Thus, it is evident from above Table that in six cases (35 *per cent*) out of 17 test checked cases there was loss of lease rent to the extent of ₹ 3.42 crore calculated at the applicable rate of 2.5 *per cent* per annum on the premium

[4] Check list is issued by GNIDA to the allottee providing information regarding documents and fees required for execution of lease deed of allotted property.

[5] In the absence of any timeline for issue of check list after receipt of allotment money, Audit has computed delays after allowing five days for issue of check list.

[6] Period of delay was calculated upto March 2021, where checklist not issued by GNIDA.

amount on account of failure of GNIDA in issuing checklist immediately after receipt of allotment money from allottee. Besides financial loss to GNIDA, these delays also adversely affected timely development of these properties and created inconvenience to allottees despite deposit of allotment money.

Audit further noticed that in one case of allotment[7] out of above six cases, the allottee did not execute the lease deed within the prescribed time frame of 60 days after issue of check list. The lease deed was executed by the allottee on 17 October 2012, *i.e.,* with the delay of 80 days[8] from the due date of execution of lease deed (24 September 2011). However, GNIDA benefitted the allottee and recovered penalty for only 27 days only from 24 September 2011 to 20 October 2011. As a result, there was short recovery of penalty from the allottee for the period 25 August 2012 to 16 October 2012 (53 days) amounting to ₹ 33.93 lakh.

In its reply, GNIDA stated (October 2020) that plots are allotted by its Commercial Division. Thereafter, lease plans of the plots are prepared by the Project and Planning Divisions. On receipt of lease plan from the Project and Planning Divisions, the checklist is issued by the Commercial Division to the allottee for completing all the formalities and executing the lease deed. It is not possible for the Commercial Division to issue checklist without receipt of lease plan from the Project and Planning Divisions.

The reply highlights systemic failure of GNIDA due to which lease plans were not prepared before invitation of bids. Further, GNIDA also failed to prescribe any guideline for ensuring the availability of lease plan before invitation of the respective bids. GNIDA also failed to prescribe any time frame for issue of checklist after the receipt of allotment money.

Violation of policy and provisions of Manual for Commercial Property Management

5.3.5 The Management of GNIDA failed to ensure compliance of the provisions of the Manual for Commercial Property Management, 2008, as discussed below:

Change in technical eligibility criteria in contravention to MCPM

The condition of approved MCPM that only the Lead Member shall be considered for technical eligibility was not included in the scheme brochures, which led to allotment of commercial properties to ineligible bidders.

5.3.5.1 The Board of GNIDA, in its 68th meeting held on 8 April 2008, approved the Manual for Commercial Property Management, 2008 (MCPM). Clause-A(v) of the MCPM provides that, in case of bidding by a consortium for allotment of Commercial Property, members of the consortium will have to specify one Lead Member and the technical qualification of only the Lead Member shall be considered for technical eligibility. This clause was significant to hold the Lead Member, being major shareholder, accountable for the project.

The above condition of technical eligibility provided in the MCPM was changed in the Brochure of very first scheme of Commercial Allotment, *viz.*, Commercial Builder Plot-I (CBP-I) launched (20 August 2010) after the approval of MCPM. The changed technical criteria provided that technical

[7] Regal Emporia Infratech Private Limited.

[8] Excluding zero period between 21 October 2011 and 24 August 2012, which was allowed to those allottees who were affected due to Hon'ble Allahabad High Court Judgement dated 21 October 2011 in case of Gajraj and Others vs. State of Uttar Pradesh and Others (Writ Petition C. No. 37443 of 2011).

qualification of the Lead Member as well as its Relevant Members and their subsidiaries and holding companies shall be jointly considered for technical eligibility of the bid, instead of the technical qualification of only Lead Member. This change in eligibility condition for consortium members was approved (19 August 2010) by the CEO of GNIDA without recording any justification for the deviation from MCPM. Four commercial plots were allotted (19 November 2010) under this scheme (CBP-I).

Ex-post facto approval of the Brochure was obtained from the Board of GNIDA in its 87th meeting held on 25 February 2011 without discussion of the agenda note regarding any justification for the change in the condition. Audit further observed that GNIDA did not specifically apprise the Board regarding change in technical criteria which was in deviation from MCPM approved by the Board in April 2008. Further, there was no reasoning in the agenda note how public interest would be better served by effecting such a change.

The above changed technical eligibility criteria was continued in the subsequent schemes also. Audit further noticed that on account of the changes effected, the Lead Members in five cases of allotments of Commercial Builder Plots had Nil turnover/experience/net-worth, *etc.,* as detailed in **Table 5.3.4**.

Table 5.3.4: Details showing technical/financial experience of the Lead member

Sl. No.	Name of consortium (SPC)	Lead Member	Plot No./Sector/ Scheme	Allotment date	Plot size (in sqm)	Technical experience of Lead Member	Status of the project
1.	Ecotech Printpac Private Limited (Consortium of five members)	Ecotech Printpac Private Limited	C-2/ Sector 4 (CBP I)	19.11.2010	20235	Had not submitted any work experience[9]	Not Completed (prescribed completion date: 17 October 2015)
2.	Startle Infrastructure Private Limited (Consortium of three members)	Startle Infrastructure Private Limited	CS-26/ Sector Swarn Nagri (CBP III)	12.08.2015	1400	Had submitted 'Nil' work experience[10]	Not Completed (prescribed completion date: 17 February 2021)
3.	Shree Vinayaka Infraspace	Ankur Mittal	CS-3/ Sector Alpha-01 (CBP V)	29.02.2016	1200	Experience submitted by the Lead Member was for 4,300 sq ft against the required experience of 50,000 sq ft. The consortium only qualified the technical eligibility on the basis of experience of having executed project on area of 3.57 lakh sq ft pertaining to a Relevant Member[11]	Completed on 7 March 2018
4.	Mart Builders Private Limited (Consortium of six members)	Mart Builders Private Limited	C-3/16B (CBP VII)	4.11.2016	18900	Lead Member was a newly incorporated Company incorporated on 20 September 2016, three days prior to the date of	Not Completed (prescribed completion date: 7 June 2020)

[9] Work experience was submitted by a relevant member, Surprise Suppliers Private Limited.

[10] All works shown as completed in support of the experience of consortium pertained to the Relevant Member (Beaver International (India) Private Limited) having only five *per cent* shares in the Consortium.

[11] Hi-Tech Developer Private Limited was having only five *per cent* shares in the Consortium.

Sl. No.	Name of consortium (SPC)	Lead Member	Plot No./Sector/ Scheme	Allotment date	Plot size (in sqm)	Technical experience of Lead Member	Status of the project
						entering (23 September 2016) the MoU for consortium with net worth of ₹ one lakh only. Not submitted any work experience	
5.	Shagun Associates (P) Limited (Consortium of two members)	Shagun Associates (P) Limited	CS-29/ Sector 36 (CBP VII)	4.11.2016	2000	Had not submitted any work experience[12]	Not Completed (prescribed completion date: 7 June 2020)

Source: Data provided by GNIDA.

Thus, as can be seen from **Table 5.3.4**, the allotments were made in favour of the consortiums where the Lead Members were having nil/inadequate experience. This became possible only due to change in the condition of the eligibility criteria giving benefits to ineligible lead member. Further, four out of five projects were incomplete even beyond 54 days to 2,065 days after prescribed period of completion for these project, indicating direct adverse impact of change in the condition of the eligibility criteria.

In its reply, GNIDA accepted (October 2020) the audit observation.

Incorrect fixation of lease rent in violation of GoUP and Board's order

5.3.5.2 The GoUP order[13] (25 October 2009), to counter the challenges of the economic slow down, *inter-alia* provided relief to allottees of commercial properties by reducing the lease rent to one *per cent* per annum from 2.5 *per cent* per annum of premium in respect of properties allotted up to 31 March 2010 (further increased for properties allotted up to 31 March 2011). This was adopted by GNIDA in the 81st Board meeting held on 6 November 2009.

GNIDA went beyond GoUP order to fix reduced lease rents in two scheme brochures, which led to loss of lease rent of ₹ 5.24 crore in six allotments.

GNIDA launched the schemes for CBP-I and CBP-II on 20 August 2010 and 4 March 2011 respectively, without prior approval of the Board. The Brochures were, however, approved by the Board *ex-post facto* on 25 February 2011 and 29 March 2011 respectively. The condition (M) of the Brochures of these schemes provided for payment of annual lease rent in the following manner:

- The lease rent at the rate of ₹ one per sqm per year for the first three years from the date of execution of the lease deed;
- Thereafter, the lease rent shall be payable at the rate of one *per cent* of the total premium of the plot for next seven years of first ten years;
- After ten years from the date of execution of the lease deed, the lease rent may be increased at the rate of 50 *per cent* and that rate will be applicable for the next ten years and this process will continue for future.

[12] All works shown as completed in support of the experience of consortium pertained to the Relevant Members (Universal Contractors and Engineers Private Limited) having only five *per cent* shares in the Consortium.

[13] G.O. No. 1470/77-4-09-142N/08 dated 25 October 2009.

Audit noticed that, as per order of the GoUP as well as the decision of the Board in the 81st meeting, lease rent was to be charged at the rate of one *per cent* of the premium for first ten years from the stipulated date of execution of the lease deed. However, the CEO of GNIDA, without apprising the GoUP and Board, at his own approved (19 August 2010) the condition for payment of the lease rent at the rate of ₹ one per sqm in the scheme brochures of CBP-I, which was also applied in the subsequent scheme (CBP-II). As per notes for approving the brochure, the rate of ₹ one per sqm per year for the first three years was reportedly proposed to attract investors as was done in NOIDA. However, this change was in contravention of the considered decisions of GoUP and Board taken in view of economic slowdown. Further, while the proposal for reduced lease rent for the first three years was submitted to the Board, GNIDA did not apprise the Board about GoUP's order (25 October 2009) and Board's own earlier decision (6 November 2009) of charging lease rent at the rate of one *per cent* per annum.

In the context of allotment, the scheme brochure is a significant document which governs the process of bidding, allotment and execution of the project. The brochure specifies the terms and conditions of allotment and the allottee are expected to bid as per the brochure terms and conditions. Therefore, this becomes the basis of agreement[14] between the allottee builder and GNIDA for execution of the project in future. In view of the underlying importance, the brochure of the schemes should have been approved by the Board before the launch of the scheme. Further, any change to terms and conditions of allotment should have been approved by the Board. The CEO of GNIDA, however, exceeded its authority and approved reduced lease rent in the Brochures of CBP-I and CBP-II schemes violating the orders of GoUP as well as Board. This led to loss of revenue in six cases of allotments under the above two schemes (CBP-I and CBP-II) as summarised in **Table 5.3.5**.

Table 5.3.5: Loss of lease rent

SI. No.	Name of scheme	Name of Allottee	Plot No./ Sector	Area of plot (sqm)	Premium of plot (₹ in crore)	Lease rent at the rate of ₹ one per sqm for three years (₹ in lakh)	Lease rent at the rate of one *per cent* of the Premium for three years (₹ in lakh)	Loss to GNIDA (₹ in lakh)
1.	CBP-I	Regal Emporia Infratech Private Limited	C-2/ Sector 4	20235	46.74	0.61	140.23	139.62
2.	CBP-I	Asteroid Shelters Homes Private Limited	C-1A/ Sector 4	10235	23.75	0.31	71.24	70.93
3.	CBP-I	Vardhman Infra Developers Private Limited	3A/ Sector Alpha 1	11600	27.47	0.35	82.42	82.07
4.	CBP-I	Radiant Infraventures India Private Limited	C-1/ Sector 4	10000	23.20	0.30	69.61	69.31
5.	CBP-II	Adihm Developers Private Limited	C-3/ Sector Alpha 2	11584	26.89	0.35	80.66	80.31

[14] The State Consumer Disputes Redressal Commission, UT Chandigarh in the case of Neha Ahluwalia *vs.* M/s Omaxe Chandigarh Extension held (25.11.2019) that it is a settled law that brochure is a part of contract. The National Consumer Disputes Redressal Commission in the case of Brig. (Retd.) Kamal Sood *vs.* M/s DLF Universal Limited also observed (20.04.2007) that it is a settled law that brochure is part of the promise on which the contract is based.

Sl. No.	Name of scheme	Name of Allottee	Plot No./ Sector	Area of plot (sqm)	Premium of plot (₹ in crore)	Lease rent at the rate of ₹ one per sqm for three years (₹ in lakh)	Lease rent at the rate of one *per cent* of the Premium for three years (₹ in lakh)	Loss to GNIDA (₹ in lakh)
6.	CBP-II	A V J Towers Private Limited	C-1/ Sector Alpha 2	11584	27.52	0.35	82.57	82.22
Total						**2.27**	**526.73**	**524.46**

Source: Data provided by GNIDA.

As is evident from **Table 5.3.5**, relaxation reduced lease rent significantly and GNIDA suffered loss of lease rent of ₹ 5.24 crore for the first three years in six cases of allotments due to fixing of lease rent on lower side in violation of orders of GoUP.

In its reply, GNIDA stated (October 2020) that the lease rent was realised as per conditions of brochures which was approved in 88th meeting of the Board held on 29 March 2011.

The reply is not acceptable, since fixing lease rent at the rate of ₹ one per sqm per year for the first three years from the date of execution of the lease deed, was in violation of GoUP order (25 October 2009) which provided for relief to allottees of commercial properties by reducing the lease rent to one *per cent* per annum from 2.5 *per cent* of premium. Further, CEO exceeded its authority and reduced the lease rent of commercial properties without obtaining approval of Board prior to launch of CBP-I and CBP-II schemes. Further, Board of GNIDA also went beyond the GoUP order (25 October 2009) while according *ex-post facto* approval to the brochures of CBP-I and CBP-II schemes.

Charges for Change in Constitution not levied

5.3.5.3 Clause-N of the MCPM of GNIDA provides that charges for 'Change in Constitution' (CIC) of an allottee organisation shall be levied in proportion of the shares transferred. No CIC charges are, however, to be levied in case incoming partner(s) or shareholder(s) are within blood relation.

GNIDA incurred loss of ₹ 1.07 crore due to not levying CIS charges on transfer of three commercial properties through change in shareholding.

Clause-N (11) of the MCPM further provides that CIC charges wherever applicable shall be levied on the extent of shareholding held by other than the original allottee(s)/transferee(s). The CIC charges payable as above shall be equivalent to the transfer charges. The transfer charges shall be at the rate of 10 *per cent* of the total premium/rate of the plot/shop/built-up space.

The Board of GNIDA decided, in its 86th meeting (October 2010), that registration of CIC deed for Change in Shareholders (CIS) under the Registration Act, 1906 was not required. In compliance, GNIDA issued an office order (November 2010) through which it abolished CIS charges and the requirement of taking approval for change in shareholding. This order was based on GoUP order (11 October 2010), which was subsequently rescinded (February 2020) by GoUP on the grounds of heavy tax evasion.

Audit noticed that GoUP order (11 October 2010) was a clarification that registration of CIC deed and payment of stamp duty was not required in case of change of company's name/change in shareholding. Though GoUP order did not relate to CIS charges levied by GNIDA, GNIDA still went ahead and abolished the provision of CIS charges quoting the GoUP order. This

facilitated the allottee company to transfer plot in favour of another set of shareholders without any charges.

Out of 17 sampled cases checked in audit, 50 to 100 *per cent* shareholdings were changed during the period May 2013 to January 2016 in case of three allottees[15]. However, an amount aggregating ₹ 1.07 crore on account of CIC charges was not recovered from the allottees in these three cases resulting in loss of revenue to GNIDA. Further, change of 100 *per cent* shareholding after allotment of plots has resulted in non-transparent allotments to ineligible allottees by manipulation of system.

During the Exit Conference (January 2021), GNIDA stated that comprehensive orders in the year 2019 incorporating all best practices have been issued[16]. Further, the State Government accepted the Audit observation and directed GNIDA to examine whether there was any violation of the brochure conditions.

Loss of interest due to change in payment terms

5.3.5.4 GNIDA Board had approved the brochure of CBP-I and CBP-II schemes on 25 February 2011 and 29 March 2011, respectively. Under these schemes, the allottee had to deposit 10 *per cent* of the tendered amount, after adjustment of earnest money, within 60 days from the date of issue of allotment letter. The balance was payable in 16 half yearly installments[17] along with interest computed from the date of allotment.

Audit noticed that in the brochure for CBP-III scheme launched in June 2015, GNIDA changed the payment condition vide which the interest on balance premium (*i.e.*, after payment of allotment money) was to be calculated from the date of deposit of allotment money instead of from the date of allotment. This condition of payment was further relaxed in subsequent schemes (CBP-IV, V, VI[18] and VII) in which interest was to be computed from due date of deposit of allotment money. As a result of these changes, in CBP-III scheme, GNIDA did not charge interest for period from date of allotment to the date of deposit of allotment money. In case of subsequent schemes, no interest was levied for 120 days between date of issue of allotment letter and due date of depositing allotment money. Since this change in procedure for computation of interest affected the revenue of GNIDA and was a policy decision, it was required to be approved by the Board prior to launching of the same. However, these schemes (CBP-III onwards) were not submitted to the Board even for *ex-post facto* approval. The terms and conditions approved by the Board in CBP I and II schemes, were changed in CBP-III scheme onward with the approval (29 May 2015) of CEO.

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[15] Kishore Propmart (P) Limited (allotment of milk and vegetable booths) - 50 *per cent* shareholding changed in May 2014, Euro Engineering Consultant (P) Limited (allotment of shop) - 100 *per cent* shareholding changed in May 2013 and Startle Reality Private Limited (SPC) (allotment of plot) - 100 *per cent* shareholding changed in January 2016.

[16] GNIDA in its order dated 25 June 2019 levied charges for CIC at the rate of 10 *per cent* of premium in case of full CIC and in cases where CIC is less than 100 *per cent*, these charges for CIC would be on a *pro rata* basis.

[17] In view of economic slow down, a moratorium period of 24 months from the date of allotment was allowed and only the interest accrued during the moratorium period was payable in half yearly installments.

[18] No allotment was made under this Scheme.

Audit further noticed that the change in payment terms facilitated the benefit of interest for the period of six days to 120 days in favour of the allottees, which led to loss of ₹ 27.56 crore[19] to GNIDA in 22 cases of allotments of commercial plots under CBP schemes III to VII launched during June 2015 to September 2016 ***(Appendix-5.3.1)***.

In its reply, GNIDA stated (October 2020) that in view of the global economic slowdown, the GoUP directed (October 2009) that the allottees who had not started the payment of premium according to the payment schedule were required to pay ten *per cent* of the premium as reservation-cum-allotment money within sixty days of issue of demand letter which was complied with.

The reply of GNIDA is not acceptable, as it is regarding terms and conditions of CBP-I and CBP-II and without addressing the audit observation regarding change in terms and condition in CBP-III onwards which resulted in financial loss to GNIDA due to charging of interest from actual date of deposit (CBP-III scheme)/due date of deposit of allotment money (CBP-IV scheme onwards) instead of date of allotment as was applicable in CBP-I and CBP-II schemes.

Terms and conditions of Brochures not complied with

5.3.6 During the course of audit, it was noticed that various terms and conditions of the Brochures of the schemes were not complied with, which led to financial losses to GNIDA. These observations are brought out below:

Failure to cancel allotments despite lapse of prescribed period of construction

GNIDA did not cancel allotments of four commercial properties even after lapse of 51 to 164 months from the prescribed timeline for completion of construction.

5.3.6.1 The scheme brochures provided that the lessee shall be required to complete the construction of allotted plot as per approved lay out plan and get completion/functional certificate within a prescribed period. Audit noticed that out of 17 commercial properties checked in audit, in four cases (one shop, one commercial plot and two milk and vegetable booths plots) allotted commercial properties were not completed/made functional despite lapse of prescribed period as detailed in **Table 5.3.6**.

Table 5.3.6: Details of units not made functional even after prescribed period

Sl. No.	Name of allottee	Type of allotment	Date of allotment	Lease deed executed	Due date for completion/ making the unit functional as per scheme brochure	Period of delay up to March 2021 (months)	Premium deposited by allottee (₹ in crore)	Amount to be forfeited (₹ in crore)
1.	Chopra Towers Private Limited[20]	Commercial Plot	28.04.2005	1.02.2006	1.02.2008	157	2.82	0.83
2.	Sunshine Refrigeration India (P) Limited	Milk and vegetable booths	3.07.2006	2.01.2007	2.07.2007	164	0.55	0.55

[19] After excluding interest earned by GNIDA on additional 10 *per cent* allotment money as compared to earlier schemes CBP-I and CBP-II.

[20] The premium of this commercial plot was ₹ 3.34 crore and in case of commercial plot, if allottee default in payment, 25 *per cent* of premium will be forfeited.

Sl. No.	Name of allottee	Type of allotment	Date of allotment	Lease deed executed	Due date for completion/ making the unit functional as per scheme brochure	Period of delay up to March 2021 (months)	Premium deposited by allottee (₹ in crore)	Amount to be forfeited (₹ in crore)
3.	Swagath Continental Private Limited	Shop	31.12.2007	22.06.2009	22.12.2009	135	7.79	7.79
4.	Kishore Propmart Private Limited	Milk and vegetable booths	26.02.2013	9.06.2014	9.12.2016	51	0.25	0.25
Total amount to be forfeited								**9.42**

Source: Records/data provided by GNIDA.

As per terms and conditions of scheme brochure/lease deed in case of the above four allotment cases, in case of failure to comply with the conditions for making shop/plot functional, the allotment/lease shall be liable to be cancelled and the amount deposited till the date of cancellation shall be forfeited in favour of GNIDA. However, GNIDA did not cancel these allotments despite failure of allottees to make the allotted commercial plots/shops functional even after lapse of 51 to 164 months from the prescribed timeline. As a result, the deposits of allottees amounting to ₹ 9.42 crore were also not forfeited which led to undue favour to allottees.

In its reply, GNIDA accepted (October 2020) the audit observation and stated that further action, including penalty, would be taken in cases where allottees had not made their commercial properties functional within due timeline.

Short deduction on cancellation of plot

5.3.6.2 GNIDA allotted (6 August 2008) Commercial Hotel Plot of 20,235 sqm to Housing Development and Infrastructure Limited for ₹ 69.30 crore at the rate of ₹ 34,250 per sqm under CHP 01/08 scheme. The condition no. X of the scheme brochure provided that, if the allotment is cancelled on the ground of failure in payment of dues, 30 *per cent* of the total premium of the commercial plot shall be forfeited and the balance, if any, shall be refunded to the allottee without any interest.

Cancellation of the plot result in forfeiture of 30 *per cent* of the total premium. However, GNIDA failed to forfeit ₹ two crore due to not including the amount of additional compensation as part of premium for forfeiture purposes.

Due to failure in payment of dues by the allottee, the CEO of GNIDA approved (7 September 2017) for cancellation of the plot. Accordingly, a letter for cancellation of the plot was issued (14 September 2017) to the allottee. GNIDA forfeited a sum of ₹ 20.79 crore (30 *per cent* of the total amount of premium) and refunded (14 September 2017) the balance amount of ₹ 28.39 crore to the allottee.

Audit noticed that GNIDA had issued (June 2013) a demand notice to the allottee for payment of additional compensation of ₹ 6.68 crore, which was levied to recover burden of additional compensation distributed to farmers by GNIDA in compliance of Hon'ble Allahabad High Court Order[21] (October 2011). However, the allottee had not paid the additional compensation to GNIDA. Since the additional compensation is in the nature of

[21] In case of Gajraj and Others *vs.* State of Uttar Pradesh and Others (Writ Petition C. No. 37443 of 2011).

total amount payable by allottee to GNIDA for the allotted plot (*i.e.*, premium of plot), this should have been taken into account for computation of amount liable for forfeiture. However, GNIDA did not forfeit 30 *per cent* of additional compensation due from the allottee, as a result ₹ two crore was short deducted from the allottee.

Further, GNIDA also failed to recover ₹ 13.60 crore due, towards lease rent along with the penalty on outstanding lease rent (till the date of cancellation) from the allottee, which should have been recovered by GNIDA before issuing refund of ₹ 28.39 crore to the allottee. The imprudent action of GNIDA led to loss of ₹ 13.60 crore on account of unrealised lease rent.

Thus, GNIDA had suffered loss of ₹ 15.60 crore due to its failure to forfeit 30 *per cent* of additional compensation due from the allottee and unrealised lease rent on cancellation of plot.

In its reply, GNIDA stated (October 2020) that the deductions on cancellation was done as per the terms and conditions of the brochure. Further, it added that additional compensation is being recovered from the allottees of commercial properties in view of the decision of Hon'ble Allahabad High Court which was not specified in the terms of the brochure. Therefore, amount of additional compensation was not considered as premium of the plot and adjusted at the time of cancellation.

The reply is not acceptable as GNIDA failed to protect its financial interest by not exercising due diligence in recovery of lease rent. The additional compensation recoverable from allottee is in the nature of land premium of the plot, therefore, it was to be considered while computing the amount liable for forfeiture. Further, as noted from the scheme Brochure of Commercial Builder Plot-IV (August 2015), GNIDA inserted a fresh clause in the Brochure that if due to any order/direction of any court or Government of Uttar Pradesh or Authority, increased compensation to the farmers is to be given, then allottee/lessee has to bear proportionate burden of increased compensation at the rate decided by the Authority and the decision of the Authority in this regard shall be final and binding on the Allottee/lessee. However, GNIDA had not inserted any such clause in the scheme Brochure prior to August 2015, which is indicative of lack of due diligence in finalising terms and conditions of brochures.

Undue benefits in allotments

5.3.7 Instances of lack of due diligence noticed in audit are brought out below:

Undue benefit by exempting restoration charges

5.3.7.1 The terms and conditions of the scheme Brochure (MVS 01) launched in May 2006 provided for allotment of milk and vegetable booth on lease basis for a period of 30 years. Further, Clause-Q of the MCPM of GNIDA provided that allottee could restore its cancelled plot within 90 days from the date of issue of cancellation letter by paying restoration charges at the rate of 10 *per cent* of allotment money.

GNIDA allotted (3 July 2006) milk and vegetable booth of 200 sqm to Sunshine Refrigeration India (Private) Limited for ₹ 48.24 lakh at the rate of ₹ 24,122 per sqm.

Audit noticed that the lease deed was executed (2 January 2007) with the allottee for 90 years against the period of 30 years prescribed in the scheme brochure.

Further, the allottee, despite repeated notices issued by GNIDA, did not deposit the outstanding dues which accumulated to ₹ 50.05 lakh (Premium: ₹ 41.99 lakh and Lease rent: ₹ 8.06 lakh) up to 19 September 2013. Therefore, the CEO of GNIDA approved (20 December 2013) for cancellation of the allotment of the plot. The Manager (Commercial Division) of GNIDA, however, despite approval (20 December 2013) of the CEO for cancellation of the allotment of plot, did not serve cancellation notice to the allottee. In the meantime, the allottee deposited ₹ 25 lakh on 13 January 2014 as part payment. The CEO accorded (21 November 2014) approval for not taking restoration charges of ₹ 4.82 lakh from the allottee on the ground that cancellation notice was not served. However, no action was taken against the Manager (Commercial Division) for not issuing cancellation notice. It is pertinent to mention that subsequent to restoration of plot, the allottee deposited (February 2015) merely an amount of ₹ five lakh towards the premium against the dues of ₹ 20.89 lakh outstanding on that date (February 2015). Consequently, the outstanding dues increased to ₹ 69.92 lakh (Premium: ₹ 36.67 lakh and Lease rent: ₹ 33.25 lakh) up to April 2021.

Thus, undue favour was extended to the allottee by executing lease deed for 90 years in place of 30 years as advertised in the brochure. Further, GNIDA was deprived of the restoration charges of ₹ 4.82 lakh due to failure of Manager (Commercial Division) to issue the cancellation notice for the plot. No responsibility had been fixed by GNIDA for the lapses for not issuing the cancellation notice and executing lease for 90 years instead of 30 years.

In its reply, GNIDA stated (October 2020) that the CEO accorded (November 2014) approval for not taking restoration charges from the allottee on the ground that the allottee deposited ₹ 25 lakh before the issue of cancellation notice. On the issue of executing lease deed for 90 years instead of for 30 years, GNIDA stated (March 2022) that action is being proposed.

Though the reply confirms the audit observation, however, no responsibility has been fixed. Besides, GNIDA also failed to correct the lease deed despite lapse of 14 years and is yet to recover the pending dues till date (March 2022), hence possibility of collusion cannot be ruled out.

Loss due to violation of Court injunction

5.3.7.2 GNIDA allotted (June 1995) a Commercial Builder plot of 4,800 sqm to Chopra Towers Private Limited on bid basis in Alpha sector for a premium of ₹ 1.14 crore at the rate of ₹ 2,375 per sqm. However, the allotment was cancelled (July 1995) as the allottee had sought relaxations in the terms and conditions of the allotment in respect of lease rent and interest payment.

In this matter, Hon'ble Allahabad High Court directed (September 1998) GNIDA and allottee to maintain *status quo* till further orders. However, GNIDA sub-divided the plot in dispute and allotted (2001-02) it to other parties named Kayson Construction and Kasana Towers at the rates of ₹ 35,108 per sqm and ₹ 22,500 per sqm respectively. Subsequently, the original allottee filed a contempt petition before Hon'ble Allahabad High Court. In view of this, Board of GNIDA approved in 51st Board meeting (November 2004) for out of court settlement with the allottee and direction

Due to violation of court injunction and sub-division and allotment of a disputed plot (under *status quo)*, GNIDA suffered loss of allotment premium amounting to ₹ 8.36 crore for allotment at older rate.

was given to fix the responsibility for not complying with the order of Hon'ble Allahabad High Court. Accordingly, the allottee was allotted (April 2005) another plot of 5,200 sqm in the same Sector at a mutually agreed rate of ₹ 6,416 per sqm.

Audit noticed that GNIDA was forced to go for an 'out-of-court' settlement due to its failure to maintain *status quo* on the plot as per the injunction order of Hon'ble Allahabad High Court. As a result, it had to allot a bigger plot at much lower rate of ₹ 6,416 per sqm than the rate of ₹ 22,500 per sqm which was already received at that time. This resulted in loss of allotment premium amounting to ₹ 8.36 crore and consequential loss of lease rent of ₹ 2.29 crore, as worked out in **Table 5.3.7**.

Table 5.3.7: Computation of loss to GNIDA

Particulars	Computation	Amount (₹ in crore)
Value of new plot that would have been received at the lowest rate of allotment in 2001-02 (in case of Kasana Towers)	5,200 sqm at the rate of ₹ 22,500 per sqm	11.70
Less: Value of new plot allotted to Chopra Towers Private Limited	5,200 sqm at the rate of ₹ 6,416 per sqm	3.34
Loss of premium to GNIDA (A)		8.36
Consequential loss of one time lease rent at the rate of 27.5 *per cent* (B)		2.29
Total		**10.65**

Source: Data provided by GNIDA.

Audit further noticed that GNIDA, after lapse of more than 10 years, constituted (5 August 2014) an Enquiry Committee[22] for determining the responsibility against erring officers/officials. Furthermore, the report of Enquiry Committee was still awaited (March 2022) despite lapse of more than seven years after its constitution and direction (6 August 2014) of the Public Accounts Committee[23] to fix responsibility in the matter.

In its reply, GNIDA stated (October 2020) that the alternative plot was allotted to Chopra Towers Private Limited in compliance of the decision of Hon'ble Allahabad High Court. In the 51st Board meeting, the Board approved allotment of alternative plot, terms and value of plot in view of affidavit filed by GNIDA in the Hon'ble Allahabad High Court.

The fact remains that GNIDA failed to fix responsibility for not complying with the Hon'ble Allahabad High Court's order to maintain *status quo* on the disputed plot which led to financial loss of ₹ 10.65 crore.

Approval of formation of Special Purpose Company without required shareholding of Lead Member

5.3.7.3 GNIDA launched (September 2016) a scheme (CBP-VII/2016-17) for allotment of 44 commercial plots to Builders/Developers on two-bid system (Technical and Financial). The condition no. C-10 of the brochure provides that the Lead Member (on the date of submission of the tender) shall continue to hold at least 30 *per cent* of the shareholding in the Special Purpose Company (SPC) till the occupancy/completion certificate of at least one phase of the project is obtained from GNIDA.

[22] Comprising three members, *i.e.,* GM (Finance), GM (Planning) and GM (Project).

[23] The Public Accounts Committee had discussed this issue in view of report of Local Fund Audit Department for the year 2007-08 on GNIDA.

In violation of terms and conditions of the brochure, GNIDA irregularly allowed sub-division of plot to Viable Venture Private Limited (SPC) in which Lead Member (Mart Builders Private Limited) had no shareholding.

Under the above scheme, GNIDA allotted (4 November 2016) a Commercial Builder Plot measuring 18,900 sqm to a consortium led by Mart Builders Private Limited. There were five Relevant Members in the consortium in addition to the Lead Member.

On the proposal (3 March 2017) of the Lead Member (Mart Builders Private Limited), the CEO of GNIDA accorded approval (28 March 2017) for the sub-division of plot in favour of two SPCs named Mart Promoters (P) Limited[24] (11,777.22 sqm) and Viable Venture (P) Limited[25] (6916.78 sqm). The SPCs executed lease deed with GNIDA on 7 June 2017.

Audit noticed that Viable Venture Private Limited (SPC) was formed by three Relevant Members and the Lead Member (Mart Builders Private Limited) had no shareholding in the SPC. The Manager of Commercial Division of GNIDA, while obtaining approval (28 March 2017) of sub-division of plot, did not ensure that the Lead Member had shareholding of 30 *per cent* in Viable Venture Private Limited (SPC), as detailed in **Table 5.3.8.**

Table 5.3.8: Details showing shareholding status of consortium members in the SPCs

Name of SPC	Name of companies in SPCs	Status in consortium	Shareholding percentage of consortium members in SPC
Mart Promoters Private Limited	Mart Builders Private Limited	Lead Member	48
	Mall Buildtech Private Limited	Relevant Member	44
	Galaxy International Realtech Private Limited	Relevant Member	8
		Total	**100**
Viable Venture Private Limited	Planet Realtech Private Limited	Relevant Member	72
	Bulland Buildtech Private Limited	Relevant Member	14
	Vidyalaxmi Agencies Private Limited	Relevant Member	14
		Total	**100**

Source: Data provided by GNIDA.

Thus, lack of due diligence was evident while approving formation of SPC (Viable Venture Private Limited) due to which the SPC got allotment of sub-divided Commercial Builder Plot of 6,916.78 sqm without having at least 30 *per cent* shareholding of Lead Member which was essential as per condition C-10 of the scheme brochure. This was in violation of condition no. C-10 of the brochure. Audit further noticed that both SPCs were not regular in payment of the dues, which accumulated to ₹ 103.99 crore towards premium and lease rent (April 2021). These projects were due[26] for completion in June 2020 as per the period prescribed in the scheme brochure, however, these projects were not complete (April 2021).

In reply, GNIDA stated (October 2020) that the allotments had been made as per clause 7 (e) of terms and conditions of the scheme brochure which provided for sub-division of the plots and execution of lease deeds in favour of the Lead Member and/or Relevant Member and/or SPCs constituted by the consortium members.

The reply is not acceptable as after sub-division of the plot, lead member of the original allotment was not the Lead Member in one of the SPCs, Viable Venture Private Limited, of the sub-divided plots which violated the condition No. C-10 of the scheme Brochure. Thus, lack of due diligence while approving sub division of plot in favour of SPC without ensuring shareholding of the

[24] Incorporated on 7 March 2017.
[25] Incorporated on 10 March 2017.
[26] Three years from the date of execution of lease deed, which were executed 7 June 2017 in both cases.

Lead Member in both SPCs facilitated exit of the Lead Member from one of the sub divided plot, which was irregular.

Outcome of allotments of commercial properties

5.3.8 As per Master Plan 2021, Greater NOIDA was planned as a city with industry as its main economic activity supported by the residential, commercial, institutional and other such uses required for a comprehensive urban development. The purpose of allotment of commercial properties cannot be fulfilled without actual establishment of the commercial units on the allotted plots/shops within the prescribed time. Audit noticed that commercial properties were incomplete/ not made functional. Besides, built-up shops and kiosks were also lying un-allotted. This defeated the purpose behind taking land from poor farmers and allotting these for development of commercial activities, as discussed below:

Failure in ensuring completion/making units functional

5.3.8.1 As per the data being maintained by GNIDA in its System Department, 335 commercial plots (23,33,952 sqm area) and 428 built-up shops/kiosks (13,178 sqm spaces) were allotted by GNIDA since inception to April 2021.

Audit noticed that:

- Out of the 335 allotted commercial plots, construction of 305 plots were due for completion and of which, 298 plots were due for being made functional up to April 2021, as per the timeline prescribed in their respective scheme brochures. Of 305 plots which were due for completion, construction was completed in only 28 plots (nine *per cent*) whereas even the lease deed was not executed in seven other cases. Further, the data provided by GNIDA indicated 233 plots as functional which included 20 out of 28 completed plots and in the remaining 213 functional plots, the dates of their completion were not mentioned. This indicates that either these plots were incorrectly shown as functional without their actual completion or the dates of their completion were not captured in the data.

- Out of 428 built-up shops/kiosks allotted, 415 built-up shops/kiosks were due for being made functional up to April 2021 as per the terms and conditions in their respective scheme brochures. Of this, 289 built-up shops/kiosks (70 *per cent*) were made functional. Of the remaining 126 built-up shops/kiosks (30.36 *per cent*) which were required to be made functional, even the lease deed was not executed in 14 cases.

Audit noticed that there was lack of monitoring by Planning Division in ensuring construction/completion of the building by the allottees of commercial plots and that of Commercial Division in ensuring that the approved commercial establishments (plots/shops/kiosks) were made functional within the prescribed timeline in the scheme brochures.

During the Exit Conference (January 2021), the State Government and GNIDA agreed with the audit observation and stated that a new law[27] has been

[27] An amendment (July 2020) in UPIAD Act, 1976 by the GoUP provides maximum period of five years from the date of possession or the period fixed in conditions of allotment, whichever is longer, to utilise the plot for the allotted purpose. In case where the aforesaid period had already expired before the date of effectiveness of this amendment, a period of one year was further allowed for utilisation of such plot.

framed to address the issue of the protracted delay in completion/ operationlisation and that cancellation of allotments would be effected where such cases came to light.

Unsold shops and kiosks

5.3.8.2 GNIDA had constructed from time to time shops and kiosks for day-to-day need of habitants of the Greater Noida township. These shops/kiosks were for the use of commercial activities, such as uses for general purpose, barbers, vegetables, dry cleaner and restaurant meant for need of the local habitants. The status of the unsold shops and kiosks as on 19 November 2019 is shown in **Table 5.3.9.**

Table 5.3.9: Status of unsold shops and kiosks

Particulars	Shops	Kiosks
Total number of unsold shops and kiosks	**144**	**38**
Unsold for more than five years	143	37
Unsold for more than three years but less than five years	0	0
Unsold for more than one years but less than three years	1	1
Total cost of unsold shops and kiosks (₹ in crore)	**41.42**	**1.43**

Source: Information furnished by GNIDA.

Schemes launched for shops/kiosks during the period September 2012 to January 2016 did not include unsold inventory of 144 shops and 38 kiosks which resulted in blockade of GNIDA's fund of ₹ 42.85 crore.

Audit noticed that, while launching the schemes for shops/kiosks during the period September 2012 to January 2016, all unsold shops/kiosks were not publicised in the scheme brochures. In recent launching (August 2018) of the scheme for shops and kiosks, only 15 shops and 33 kiosks were included in the scheme brochures against unsold inventory of 144 shops and 38 kiosks. The reasons for not including the unsold shops/kiosks were not on record.

As the shops and kiosks were not allotted despite lapse of more than five years, it indicated that these shops and kiosks had been built-up by GNIDA without assessment of requirement or it had been built-up in isolated locations. On these commercial properties, on one hand the GNIDA's fund to the extent of ₹ 42.85 crore was locked up and on the other hand, it defeated the objective of establishment of commercial facilities on these properties.

In its reply, GNIDA confirmed (October 2020) that shops/kiosks are still unsold. Further, it stated that the schemes are continuously being launched for allotment of these shops/kiosks. Recently, it has been decided to allot vacant shops/kiosks in place of plots to farmers under *Abadi* settlement.

While the reply confirms the fact that shops/kiosks are still unsold, however, it did not address the issue of not including all unsold shops/kiosks in the schemes which indicates lackadaisical approach of GNIDA.

5.3.9 Conclusion

Systemic deficiencies like lack of fixing timeframe for issue of checklist, change in conditions of scheme brochures by CEO for allotment of commercial plots without approval of Board and lack of coordination between Divisions in GNIDA was observed. Instances of short recoveries and not levying of charges were also noticed. Further, most of the allotted Commercial Properties were incomplete and not functional which defeated the objective of the allotment for commercial activities.

5.3.10 Recommendations

Recommendation number	Recommendation
24.	**GNIDA should examine the reasons for lack of completion and functionality of commercial properties and take remedial action. The State Government has accepted the recommendation.**
25.	**A timeframe of issue of checklist should be fixed.**

CHAPTER–V (4)
Allotment of Sports City and Recreational Entertainment Park

CHAPTER–V

Allotment of Properties

V(4) Allotment of Sports City and Recreational Entertainment Park

Introduction

5.4.1 GNIDA decided (February 2011) to develop Sports City as an integrated mini township with all modern and world class sports and other related facilities by adopting development plan similar to that of NOIDA. It was envisaged that the Sports City would provide a strong and clearly identifiable image to Greater Noida and where large sports events would catalyse other activities such as tourism, community meetings, exhibitions, conventions and festivals.

GNIDA, in its Master Plan 2021 (MP-2021), made provision of 2,016 hectare for Recreational Green. In the Recreational Green area, 24 types of activities were permitted including development of amusement and entertainment park, sports complex/centre and Sports City. The allotment of the plots for Sports City and Recreational Entertainment Park (REP) were to be made through bidding.

Commercial Division of GNIDA deals with allotment of plots for Sports City and REP, and follows-up the post allotment compliances. Planning Division of GNIDA is responsible for monitoring the development of Sports City and REP and their completion.

Status of allotments of Sports City and REP plots

5.4.2 GNIDA had allotted four plots for Sports City and REP as detailed in **Table 5.4.1**.

Table 5.4.1: Allotments under the schemes of Sports City and REP

Particulars	Plots of Sports City		Plots of Recreational Entertainment Park	
	Sports City-01, Sector Techzone IV	Sports City-02, Sector-27	REP-01, Sector-27	REP-02, Sector-27
Scheme Code	SC-01/ 2010-11	SC-02/ 2014-15	REP-01/ 2014-15	REP-01/ 2014-15
Scheme Duration	1 March 2011 to 23 March 2011	10 June 2014 to 1 July 2014	10 June 2014 to 1 July 2014	10 June 2014 to 1 July 2014
Date of allotment	30 March 2011	21 July 2014	17 July 2014	17 July 2014
Proposed area for allotment (sqm)/(acre)	5,26,540 (130.11)	7,08,500 (175.08)	4,04,700 (100.00)	5,26,110 (130.00)
Actual leased (allotted) area (sqm)	5,26,512 (130.10)	7,02,544 (173.60)	4,03,575 (99.73)	4,65,635 (115.06)
Reserve Price per sqm	₹ 6,400.00	₹ 12,690.00	₹ 7,725.00	₹ 7,725.00
Allotment Rate per sqm	₹ 6,715.00	₹ 12,852.00	₹ 8,100.00	₹ 8,200.00
Total premium of allotted area (₹ in crore)	₹ 353.55 crore	₹ 902.91 crore	₹ 326.90 crore	₹ 381.82 crore
Lead Member in Allottee Consortium	MMR Construction Company Private Limited	Supertech Limited	RBA Buildtech Private Limited	Ultra Home Construction Private Limited
Land uses (percentage)				
Recreational and sports	Not less than 70 *per cent*	Not less than 70 *per cent*	Not less than 75 *per cent*	Not less than 75 *per cent*
Residential/Group Housing	28 *per cent*	28 *per cent*	25 *per cent*	25 *per cent*
Commercial	Not more than 2 *per cent*	Not more than 2 *per cent*		

Particulars	Plots of Sports City		Plots of Recreational Entertainment Park	
	Sports City-01, Sector Techzone IV	Sports City-02, Sector-27	REP-01, Sector-27	REP-02, Sector-27
Obligation of the developer allottee for development of sports, institutional and other facilities	Golf Course (9 Holes), Multi-purpose playfield, Tennis Centre, Swimming Centre, Indoor multipurpose Sports Hall, Cricket Academy.	Golf Course (9 Holes), Multi-purpose playfield, Tennis Centre, Swimming Centre, Indoor multipurpose Sports Hall, Cricket Academy.	Golf Course, Multi-purpose playfield, Tennis Centre, Swimming Centre, Amusement Park, Sports Complex, Specialised Park/Theme Park, Gardens and Zoo.	Golf Course, Multi-purpose playfield, Tennis Centre, Swimming Centre, Amusement Park, Sports Complex, Specialised Park/Theme Park, Gardens and Zoo.

Source: Information provided by GNIDA.

Thus, GNIDA allotted two plots under Sports City and two plots under REP schemes, with aggregate leased area of 20,98,266 sqm., to four different consortiums of companies. These plots were further sub-divided into 20 plots by consortium allottees with independent liability of the respective allottees for payment of premium and lease rent for each sub-divided plot in proportion to its size.

As on April 2021, total overdue against the land premium (principal), lease rent and interest was ₹ 2,329.42 crore against 19 allottees (95 *per cent*) out of 20 allotments (including sub-divided plots) under Sports City and REP schemes made during March 2011 to July 2014, as detailed in **Table 5.4.2.**

Table 5.4.2: Overdue against allottees of Sports City and REP plots as on April 2021

Name of Scheme	Total number of sub-divided plots	Number of defaulting allottees	Overdue against defaulting allottees up to April 2021 (₹ in crore)			
			Principal amount	Interest on principal	Lease rent including interest	Total
Sports City-01	13	12	149.64	235.87	12.65	398.16
Sports City-02	4	4	494.96	817.40	81.93	1394.29
REP-01	3	3	213.55	282.54	40.88	536.97
Total	**20**	**19**	**858.15**	**1335.81**	**135.46**	**2329.42**

Source: Information furnished by GNIDA.

The age-wise analysis of above overdue is detailed in **Table 5.4.3**.

Table 5.4.3: Age-wise analysis of overdue as of April 2021

Period of overdue	No. of defaulting allottees	Overdue against defaulting allottees up to April 2021 (₹ in crore)
Above 10 years	0	0
Five to 10 years	2	703.28
Three to five years	6	277.97
Below three years	11	1348.17
Total	**19**	**2329.42**

It may be seen from the above table that an amount of ₹ 981.25 crore was overdue from eight allottees for more than three years, however, GNIDA did not cancel the plots of defaulting allottees in accordance with the terms and conditions[1] of the allotment, except in five cases, *viz.*, Aura Buildwell Private Limited (cancelled in November 2019), Seikom Infracom Private Limited (cancelled in November 2019), Amtek Buildtech India Private Limited (cancelled in July 2022), Mistique Construction Private Limited (cancelled in January 2023), Pine Propbuild Private Limited (cancelled in January 2023).

Audit Coverage

5.4.3 Audit analysed the Sports City and REP schemes brought out by GNIDA and allotments made thereunder. Out of 20 sub-divided plots, 17 sub-divided plots (10 plots of Sports City-01, four plots of Sports City-02 and three plots of REP of aggregate area of 20,63,266 sqm), *i.e.*, 85 *per cent* were selected on the basis of stratified random sampling for detailed examination in Performance Audit.

Audit examined the allotment files of all the sampled 17 sub-divided plots, besides conducting a joint physical verification with the Management of GNIDA of one sub-divided plot[2] of the sites.

However, the compliances required on the part of the Planning Division could not be examined in the Performance Audit, since Planning Division did not provide files relating to building completion and map approvals in case of any of the sampled Sports City/REP plots.

Audit findings

Audit findings are grouped as under:

- Deficiencies in planning and formulation of scheme ***(Paragraphs 5.4.4 to 5.4.4.6)****;*
- Flaws in conditions for allotment of land to consortiums ***(Paragraphs 5.4.5 to 5.4.5.5)****;*
- Brochure's terms and conditions not complied with ***(Paragraphs 5.4.6 to 5.4.6.4)***;
- Site planning and layout related deficiencies ***(Paragraphs 5.4.7 to 5.4.7.2)****;* and,
- Envisaged *vs.* actual status of development of Sports City and REP ***(Paragraphs 5.4.8 to 5.4.8.6)****.*

Deficiencies in planning and formulation of scheme

5.4.4 GNIDA has the primary mandate for the development of an industrial township. Although development of sports facilities is not included in any of the functions mandated to GNIDA under the UPIAD Act, 1976, nonetheless the Board of GNIDA envisioned the concept of Sports City in February 2011

[1] Allotments were liable to be cancelled in case of default on the part of the tender/allottee/sub-lessee(s) or any breach/violation of the terms and conditions of the tender, allotment, lease and/or non-deposit of the allotment amount, installments or any other dues.

[2] Plot number SC-01 under Sports City-01 scheme.

and allotments of plots under the Sports City scheme were made in March 2011 and April 2014.

The deficiencies noticed in planning and scheme formulation are discussed in the succeeding paragraphs.

Scheme launched without approvals

5.4.4.1 GoUP issued (September 1997) order to NOIDA and GNIDA that as these Authorities were working in the ambit of the NCR, the regulations applicable to the NCR are also applicable on the Authorities and therefore, land use may not be changed without prior approval of the Government. If any change in the zoning regulation is required, the same may be done only with the prior approval of NCRPB.

In violation of the order of GoUP, GNIDA launched Sports City (SC-01) for a new land use in the area earmarked for Recreational Green without obtaining prior approval either from GoUP or from NCRPB.

Paragraph 17.5.1 of the Regional Plan (RP) 2021 provides a separate land use for recreational purposes within the urbanisable area along with separate categories for Residential and Commercial uses. GNIDA had initially incorporated a land use category of Recreational Green in MP-2021. Later on, it incorporated (February 2011) a provision in MP-2021 for development of Sports City under the Recreational Green land use. Sports City was a new land use category allowing integration of Residential and Commercial land uses with the existing land use of Recreational Green. The scheme of Sports City required land use changes as it involved a mixed land use of recreational, residential and commercial categories, but GNIDA launched the first scheme of Sports City (SC-01) and allotted Sports City plot to a consortium in March 2011, without obtaining any approval either from GoUP or from NCRPB.

Audit noticed that in April 2011, subsequent to its launch, GNIDA sought approval from GoUP for change in land use to incorporate Sports City in MP-2021. Accordingly, GoUP notified amendment in GNIDA Building Regulations in May 2011 to incorporate development of Sports City in Recreational Green area of GNIDA. GoUP also forwarded (May 2011) a proposal to the Chief-Coordinator Planner, National Capital Region for inclusion of Sports City in MP-2021 of GNIDA which was approved by NCRPB in August 2012.

Thus, there was no approval, of GoUP and NCRPB in place, when GNIDA launched the Sports City scheme (SC-01) and allotted plot under it in March 2011.

In its reply, GNIDA stated (October 2020) that the scheme of Sports City was launched after its approval (29 March 2011) by Board in its 88th meeting.

The reply is factually incorrect as the scheme of Sports City-01 was launched on 1 March 2011 before ex-*post facto* approval of the Board (29 March 2011). Further, the Board had directed in its 88th meeting that GNIDA may proceed as per rules. However, without obtaining approval of GoUP for changes in land uses for development of Sports City in Recreational Green area, GNIDA allotted Sports City (SC-01) plot to a consortium, which was irregular.

Directions of GoUP to compensate Recreational Green not complied with

5.4.4.2 GNIDA proposed (April 2011) for a new land use 'Sports City' (122.90 hectare) in the area earmarked for Recreational Green in draft MP 2021. It further proposed to make provision of an equivalent area for

Recreational Green in other sectors[3] to compensate for reduction in Recreational Green due to permissible residential and commercial uses in 30 *per cent* land of Sports City. However, Department of Town and Country Planning of GoUP observed (April 2011) that the proposal of GNIDA was not rational as Sports City was a new land use whereas GNIDA's proposal provided for only partial compensation (30 *per cent*) for reduction in Recreational Green area. Accordingly, in its approval (May 2011), GoUP directed GNIDA to ensure *cent per cent* compensation for reduction in Recreational Green area in other alternate site(s).

GNIDA did not compensate for reduction of 86.03 hectare recreational green area due to launch of Sports City, despite GoUP order.

Audit noticed that GNIDA did not comply with these directions of GoUP and compensated for only 30 *per cent* (36.87 hectare) reduction in Recreational Green area. As a result, Recreational Green area provided in MP-2021 was reduced by 86.03 hectare (*i.e.*, 70 *per cent* of area assigned for Sports City).

In reply, GNIDA accepted (October 2020) that Sports City is a different land use in addition to Recreational Green. During the Exit Conference (January 2021), the State Government stated that in case Board of GNIDA was in deviation of the conditions imposed by GoUP, it should have sought approval of GoUP again. State Government further stated that the matter would also be referred to Chief Town and Country Planner, GoUP.

Thus, while GNIDA did not compensate reduction of Recreational Green area by 86.03 hectare, it had not fixed any responsibility for not complying the directives of GoUP.

Contradictory provisions in Master Plan regarding commercial activity in Sports City

5.4.4.3 Paragraph 10.3 of the MP-2021 related to the 'Use zones and use premises designated' did not permit construction of commercial premises in Sports City. However, Paragraph 10.10 of MP 2021 provided for development of key sports facilities and their related recreational and institutional facilities, residential and commercial facilities under Sports City. Thus, there were clear contradictions in the permissible activities under Sports City as indicated in Paragraph 10.3 and Paragraph 10.10 of MP-2021.

Audit noticed that in the terms and conditions of the brochures of the Sports City, not more than two *per cent* land for commercial purpose was permitted with the approval (28 February 2011) of the CEO of GNIDA. The *ex-post facto* approval of scheme brochures by the Board was obtained in its 88th meeting held (29 March 2011) and in 99th meeting (12 August 2014) for Sports City-01 and Sports City-02 schemes, respectively. Thus, the contradiction of MP-2021 in regard to commercial land use led to violation of permissible land uses as provided in the Paragraph 10.3 of MP-2021.

In its reply, GNIDA stated (October 2020) that Paragraph 10.10 of MP 2021 provides that GNIDA will determine the land use pattern, permissible activities, planning norms and other regulations as required from time to time for development of each of the Sports City.

The fact remains that there were contradictory provisions in MP 2021 regarding commercial use in Sports City and GNIDA has not amended 'Use

[3] Sector W 5, Knowledge Park-V and Sector 23.

zones and use premises designated' which forbids commercial activities in Sports City.

Absence of technical criteria regarding sports infrastructure

No technical criteria regarding experience of developing sports infrastructure was included in the brochures which resulted in allotment of plots to entities not having necessary experience in sports related infrastructure.

5.4.4.4 The technical eligibility criteria specified in the brochures of the schemes of Sports City and REP provide that the bidder should have executed real estate development and construction activities of minimum five lakh sqft in aggregate during the last five years. However, GNIDA did not include any condition requiring the bidders to possess prior experience in developing sports related infrastructure and facilities as technical criteria. Further, there was no condition in the bid document for submission of a Detailed Project Report (DPR) for undertaking a project of such magnitude.

As a result, in absence of such critical eligibility conditions in brochures, the bidders having experience in development of real estate only turned up for obtaining allotment and the selected allottees lacked necessary experience in developing required sports related infrastructure. Consequently, the sports facilities planned by allottees did not meet the standards of sports infrastructure envisioned in MP 2021 as discussed in ***Paragraph 5.4.8.2.*** Not even one Sports City could be completed (April 2021) even after 10 years/six years of allotments of Sports City-01 and Sports City-02 plots.

During the Exit Conference (January 2021), the State Government assured a review the Sports City schemes in the light of Audit observation and issue new guidelines.

Technical and financial eligibility criteria not commensurate with size of plots

5.4.4.5 The technical and financial eligibility criterion fixed by GNIDA for allotment of the plots of Sports City and REP under respective schemes were as depicted in **Table 5.4.4.**

Table 5.4.4: Eligibility criteria under Sports City and REP schemes

Sl. No.	Particulars	SC-01	SC-02	REP-01	REP-02
1.	Plot size (sqm)	5,26,540	7,08,500	4,04,700	5,26,110
2.	Premium based on Reserve Price (₹ in crore)	336.99	899.09	312.63	406.42
3.	Technical eligibility (Construction)	Minimum experience of construction in five lakh sqft			
4.	Minimum Net Worth (₹ in crore)	50	150	100	100
5.	Minimum Solvency (₹ in crore)	7.5	10	10	10
6.	Minimum Total Turnover from real estate activities for the last three accounting years (₹ in crore)	200	200	200	200

Source: Information furnished by GNIDA.

The financial eligibility criteria in the brochures of Sports City and REP schemes did not vary with the value of plots.

As is evident from **Table 5.4.4**, the technical eligibility criteria required the bidders to have experience of construction of minimum five lakh sqft uniformly irrespective of the plots sizes. The magnitude of the technical experience was fixed and did not vary with the size of plot which varied from 4,04,700 sqm to 5,26,540 sqm. Similarly, in respect of the financial eligibility criteria, the minimum net worth (in case of REP plots), solvency and minimum turnover, by and large were same and did not vary with the value of plots.

In its reply, GNIDA confirmed the facts and accepted (October 2020) the Audit observation.

Planning of world class infrastructure without any specifications or accreditations

No Sports Authority or organisation was consulted to decide specifications of sports infrastructure. Also the brochures of the schemes did not include any technical specifications in respect of proposed sports facilities.

5.4.4.6 Though concept of Sports City was conceived in MP-2021 which was to provide world class sports infrastructures, neither the Sports Authority of India nor the respective Sports Administration bodies (like, Board of Control for Cricket in India (BCCI), Table Tennis Federation of India (TTFI), *etc.*) were consulted by GNIDA for deciding the requirements related to creation of sports infrastructure, or of developing the planned sports facilities, prior to launching the scheme. As a result, the schemes did not lay down any specification for the level of intended sports infrastructure, except mentioning area to be utilised for sports infrastructure in case of SC-01 scheme. In absence of laid down specifications, it was left for the allottees to decide the quality of infrastructure they proposed to provide.

In its reply, GNIDA stated (October 2020) that the schemes were launched by the Commercial Division on the basis of requirements obtained from the Marketing Division of GNIDA. Since BCCI and TTFI are institutions of international level, it is difficult to obtain consultation from them. Therefore, GNIDA develops infrastructure facilities at its own level in consultation with other specialised agencies of the sports sector.

The reply confirms that no consultation was made with any reputed Sports Authority/body to develop the scheme. Further, there was neither any clause in the brochures mandating the developer to consult any specialised agency nor any documents of consultation by GNIDA was found in records furnished to Audit. Thus, in essence, the Sports City scheme was taken up as any other commercial or real estate venture without having any vision or plan to meet minimum requirements of specialised nature.

Flaws in conditions for allotment of land to consortiums

5.4.5 Sports City/REP plots were allotted through bidding to Consortiums of companies. The Brochures for these schemes provided for sub division of plots. It facilitated allotment of plots to individual consortium members, who were not eligible for allotment of Sports City plots on their own. Thus, the Consortium allottees, which were original allottees, did not remain responsible for development of Sports City/REP jointly but it was left to individual sub divided allottees who were making payments directly to GNIDA. Resultantly, not only the purpose of creation of integrated sports facilities was lost but also the outstanding dues of the sub divided plots of Sports City and REP accumulated to ₹ 2,329.42 crore.

The audit findings on the flaw in the terms and conditions of the brochures of the schemes of Sports City and REP and its resultant impact are brought out in the following paragraphs.

Failure to bind all members of the consortium till completion of the project in violation of brochure condition in Sports City-01

5.4.5.1 As per Condition 7 in the Brochure of the Sports City (SC)-01 scheme, in case the tenderers have formed a consortium and plot is allotted to them, the members shall form Special Purpose Company (SPC) for execution of the project. It provides further that the Lead Member and/or Relevant Members

and/or SPCs will have to construct at their own a minimum of 30 *per cent* of the total admissible FAR of the allotted area. The allottee (lessee/sub-lessee for the sub-divided plot) shall be allowed to transfer its shareholding subject to the condition that the Lead Member shall continue to hold at least 30 *per cent* shareholding in the SPCs till the completion of at least one phase of the project. The scheme brochure further provided that the Lead Member and the Relevant Members shall be jointly considered for technical eligibility of the bid, *i.e.*, minimum requirement of net worth, solvency, turnover and experience. The terms and condition of Brochure was approved *ex-post facto* (29 March 2011) by the Board of GNIDA, *i.e.*, after launch of the scheme.

The plot SC-01 was allotted (March 2011) to a consortium, MMR NKG ADVANCE JV, through bidding for development of Sports City-01. The technical and financial eligibility of the consortium members were as detailed in **Table 5.4.5.**

Table 5.4.5: Technical and financial eligibility of consortium members of Plot SC-01

Sl. No.	Name of the consortium members	Technical Eligibility		Financial Eligibility (₹ in crore)		
		Name of the work	Floor area completed (lakh sq ft)	Minimum Net worth as on 31.03.2010 (₹ in crore)	Minimum Turnover for the last three years (₹ in crore)	Minimum Solvency (₹ in crore)
	Eligibility required as per brochure	construction of 5 lakh square feet		**50**	**200**	**7.50**
1.	MMR Construction Company Private Limited (Lead Member: 80 *per cent* shareholding)	Nil	Nil	4.78	10.35[4]	16.00
2.	Advance Construction Company Private Limited (Relevant Member: 10 *per cent* shareholding)	IT Park, Mumbai	10.00	26.53	65.68	Not submitted
		Akruti Orchid Park, Pune	0.92			
		Sub-Total	**10.92**			
3.	NKG Infrastructure Limited (Relevant Member: 10 *per cent* shareholding)	World Bank Project, Mathura	26.93	231.21	1954.43	Not submitted
		Circle PWD, Mathura	18.70			
		Sub-Total	**45.63**			
Total			**56.55**	**262.52**	**2030.46**	**16.00**

Source: ***Information provided by GNIDA.***

As can be seen from **Table 5.4.5**, the Lead Member of the consortium (MMR Construction Company Private Limited), having 80 *per cent* share, had meagre financial credentials and no work experience. The Consortium was allotted Sports City plot due to credential of NKG Infrastructure Limited (Relevant Member) whose technical and financial credentials facilitated the allotment even though it had only 10 *per cent* share in the consortium. Audit noticed that the allottee consortium of Sports City-01 subsequently formed 13 Special Purpose Companies[5] (SPCs) for execution of the project by 13 sub-division of the plot. However, NKG Infrastructure Limited was not part of 12 out 13 SPCs and it exited from the SPC (Euphoria Sports City Private Limited) even before

[4] Since the Company was incorporated on 4 August 2008, the turnover for the year 2008-09 and 2009-10 have been considered in the Table.

[5] Special Purpose Company or SPC means the company to be set up by the Developers for the purposes of implementing the project incorporated under Indian Companies Act, 2013.

Sports City-01 plot was allotted to a Consortium on the technical and financial credential of NKG Infrastructure Limited (Relevant Member) who exited from the project once the allotment was finalised, leaving the project to companies who by themselves were incapable of qualifying the bids.

execution of lease deed. Further, in one SPC[6], MMR Construction Company Private Limited (Lead Member) also left the SPC in 2016-17 prior to the completion of first phase of the project in contravention of the terms and conditions of the brochure.

Thus, the member of Consortium (NKG Infrastructure Limited), whose credentials contributed most in fulfilling the allotment qualification, exited the project once the allotment was finalised leaving the land/project to companies who by themselves were incapable of qualifying the bids. This situation arose due to flawed condition of brochure which did not provide any binding condition on the Consortium members and stipulations regarding tenure, role and responsibility of consortium members were slack. As a result, NKG Infrastructure Limited joined the consortium only for facilitating allotment by lending its credential and thereafter exited the project.

It was noticed that GNIDA could have followed Manual for Commercial Property Management (MCPM), which was applicable for commercial property allotments on bid basis, and provided that in case of a consortium, members of the consortium will have to specify one Lead Member and the technical qualification of only the Lead Member shall be considered for technical eligibility. Further, it was important to have mandatory tenure for lead member for success of the project and to prevent manipulation by individual/parties which were not serious, not capable and entering only for pecuniary gains.

Pertinently, in none of the 13 sub-divided plots completion of the projects was reported (March 2022) despite lapse of five to eight years from the date of lease deed (6 February 2014 to 8 June 2016). Even, first phase completion (15 *per cent* of total area of sports and institutional) as required to be completed within three years from the date of lease deed was not reported to GNIDA.

In its reply, GNIDA stated (October 2020) that Manual approved by the Board of Authority is a guide for execution of works which did not prohibit change in the Manual in view of the necessity. It was further stated that in the 20th Board meeting (26 March 1996), full powers were delegated by the Board to CEO in respect of sale of assets of the Authority. MMR Construction Company Private Limited, being the highest bidder, was allotted the plot on the recommendation of the Committee duly approved by CEO. The plot was sub-divided as per terms and conditions of the brochure. It was further stated that the SPC Euphoria Sports City Private Limited consisted of all three members and lease deed was executed in favour of all three members.

The reply is not acceptable, as NKG Infrastructure Private Limited was not in SPC (Euphoria Sports City Private Limited) but replaced by a new member, Rise Projects Private Limited at the time of execution of lease deed (24 May 2016). Further, CEO, who was delegated powers by the Board, did not exercise due diligence in approving the conditions of technical eligibility resulting in the technical eligibility criteria becoming irrelevant since the consortium member whose credential was used by the consortium exited the project after allotment. Hence, the brochure was not only deficient to this extent, it also enabled manipulation by frivolous bidders, compromising both success and transparency of the exercise. The matter needs to be investigated

[6] Floral Realcon Private Limited.

from the vigilance angle, as the condition in brochure enabled extending of undue favour to bidders who were not eligible.

During the Exit Conference (January 2021), the State Government accepted the Audit observation and stated that the State Government would require authorities to have a lock-in period incorporated for the members of consortium till completion of projects to ensure their commitment.

Sub division of plot to ineligible members of the consortium/SPCs in Sports City-02 and REP-01 schemes

GNIDA sub-divided plots of Sports City-02 and REP-01 in favour of Relevant Members who were not eligible for allotment of Sports City/REP plots on their own credential.

5.4.5.2 The terms and conditions of Brochures of Sports City-02 (SC-02) and REP-01 schemes, allowed the consortiums to develop the projects by dividing the allotted plots among the Lead Member/Relevant Members/SPCs. In both schemes, GNIDA did not include terms and conditions of Sports City-01 scheme providing for a condition of lock-in for the continuance of lead member with 30 *per* cent share in SPC till completion of at least one phase of the project. Thus, the brochure condition of SC-01 scheme was diluted in case of SC-02 and REP-01 schemes. There was no approval, even *ex-post facto*, of SC-02 and REP-01 brochures by the Board of GNIDA. These brochures were submitted to the Board in 99th meeting (12 August 2014) in which Board only perused these scheme brochures without according specific approval. Thus, CEO had exceeded its power by altering terms and conditions from previous scheme brochure (Sports City-01 plot) approved by the Board. Removing the condition of lock-in made the bidding even more opaque and subject to manipulation and encouraged participation of frivolous bidders.

(i) Sports City-02: The plot SC-02 measuring 7,08,500 sqm was allotted (July 2014) to the consortium of five members and lease deed was executed for actual area of 7,02,544 sqm. The technical and financial eligibility of the consortium members are given in **Table 5.4.6.**

Table 5.4.6: Details of Technical and Financial Eligibility of the consortium members of Sports City-02

Sl. No.	Particulars	Percentage holding in the consortium	Technical Eligibility (construction of built up area in lakh sqft)	Financial Eligibility (₹ in crore)		
				Minimum Net worth as on 31.03.2014	Minimum Turnover from real estate activity for the last three years	Minimum Solvency
A.	**Eligibility required as per brochure**		**5**	**150**	**200**	**10**
B.	**Eligibility of the members**					
1.	Supertech Limited (Lead Member)	35	21.35	638.10	5638.78	25.00
2.	Ajnara India Limited (Relevant Member)	20	5.44	157.22	880.31	15.00
3.	Ametek Buildtech India Private Limited (Relevant Member)	15	Not submitted	Not submitted	Nil	Not submitted
4.	Aura Buildwell Private Limited (Relevant Member)	15	Not submitted	Not submitted	Nil	Not submitted
5.	AG Realtech Private Limited (Relevant Member)	15	Not submitted	0.04	Nil	Not submitted
Total		**100**	**26.79**	**795.36**	**6519.09**	**40.00**

Source: Information provided by GNIDA.

As seen from **Table 5.4.6**, the plot was allotted on the credential of technical and financial eligibility of two members of the consortium, *viz.,* Supertech Limited and Ajnara India Limited. However, the plot was sub-divided into four parts and its two parts were allotted in favour of Supertech Limited and Ajnara India Limited while other two parts were allotted to two ineligible members (who were not eligible for allotment of Sports City plots on their own) as can be seen in **Table 5.4.7**.

Table 5.4.7: Sub-division of plots to ineligible members of consortium of SC-02

Sl. No.	Plot No.	Member of consortium	Area of sub-divided plot (in sqm)
1.	SC-02 (A)	Ametek Buildtech India Private Limited	101175
2.	SC-02 (B)	Aura Buildwell Private Limited	96117
Total			**197292**

Source: Information provided by GNIDA.

Further, the terms and conditions of the brochures of SC-02 scheme provided that the area of sub divided plot should not be less than 25 acre. However, as evident from the **Table 5.4.7**, Aura Buildwell Private Limited was allotted a sub-divided plot, SC-2B, of area 96,117 sqm, which was less than the prescribed area of 25 acre, *i.e.*, 1,01,171 sqm. However, GNIDA executed (July 2015) lease deed of this sub divided plot despite the fact that sub division of plot with less than 25 acre was in violation of terms and conditions of scheme.

Both the above allottees failed to complete the construction of sports facilities despite lapse of more than six years as on March 2022 against the prescribed period of five years in the scheme brochure. Even the first phase of these projects was not completed which was required to be completed by July 2018.

(ii) Recreational Entertainment Park-02: The plot REP-02 measuring 5,26,110 sqm was allotted (17 July 2014) to the consortium of five members for REP-02 and lease deed was executed for actual area of 4,65,635 sqm. The technical and financial eligibility of the consortium members are given in **Table 5.4.8.**

Table 5.4.8: Technical and Financial eligibility of the consortium members of REP-02

Sl. No.	Particulars	Percentage holding in the consortium	Technical eligibility (construction of built up area in lakh sqft)	Financial Eligibility (₹ in crore)		
				Net worth	Minimum Turnover	Minimum Solvency
A.	**Eligibility required as per Brochure**		**5**	**100**	**200**	**10**
B.	**Eligibility of the members**					
1.	Ultra Home Construction Private Limited (Lead Member)	30	16.86	260.60	853.09	1000
2.	Sunrise Structures and Developers Private Limited (Relevant Member)	20	Not submitted	0.004	NIL	Not submitted
3.	Khusi Building Solution Private Limited (Relevant Member)	15	Not submitted	0.008	NIL	Not submitted
4.	Cross World Real Estate Private Limited (Relevant Member)	15	Not submitted	0.008	NIL	Not submitted
5.	Cozy Habitat Builders Private Limited (Relevant Member)	20	Not submitted	0.70	2.22	Not submitted
Total		**100**	**1685745**	**261.32**	**855.29**	**1000**

Source: ***Information provided by GNIDA.***

As evident from **Table 5.4.8**, the plot was allotted on the basis of technical and financial eligibility of only one member of the consortium, *viz.,* Ultra Home Construction Private Limited and other four members of consortium had net worth each less than ₹ one crore and were without any experience in construction. The plot was sub-divided (December 2014) in favour of ineligible relevant member, *viz.,* Sunrise Structures and Developers Private Limited to whom 1,01,350 sqm was allocated. The allottee failed to complete the construction of sports facilities despite lapse of more than seven years as on March 2022 against the prescribed period of five years in the scheme brochure. Even the first phase of these projects was not completed which was required to be completed by December 2017.

Thus, the policy of sub-division of plots in favour of individually ineligible members without prescribing technical and financial parameters for each member was not in order and resulted in windfall profit to ineligible allottee. The projects of both the Sports City and REP were incomplete (March 2022) as discussed in succeeding ***Paragraph 5.4.8.1***.

In its reply, GNIDA confirmed the facts and figures and stated (October 2020) that the brochure conditions were determined by Allotment Committee formed at the GNIDA level and accordingly allotments were made.

The reply of GNIDA is not acceptable as lack of due diligence by CEO in allowing the projects to be sub-divided without determining and evaluating the technical and financial eligibility of the concerned member, enabled extending undue favour to the ineligible allottees.

Failure to safeguard interest of ultimate buyers as well as GNIDA in the absence of Escrow Account as directed by GoUP

Despite the order of GoUP and GNIDA's own instructions, GNIDA did not ensure opening of Escrow Accounts with 10 allottees of Sports City and REP to safeguard its own interest for payment of dues and execution of projects by allottees.

5.4.5.3 In order to safeguard the interest of GNIDA as regard to the payment of dues by the developer and also ensuring the application of funds collected by the developer from the ultimate buyers/dwellers on the concerned projects, the provision of Escrow Account with the developer is a reliable mechanism and is used by most of the financial institutions. In the absence of the Escrow Account, it could not be ensured whether the allotment premiums received from the ultimate allottees of apartments/villas and membership fees received on account of recreational activities were actually utilised in construction of the projects, payment of dues of GNIDA and repayment of bank loans and diversion of funds remain a strong probability.

In December 2016, GoUP introduced a Project Settlement Policy (PSP) for re-schedulement of dues against allottees who had defaulted in payment. While re-scheduling the outstanding dues, an Escrow Account of Builder and GNIDA was to be opened to deposit entire collection of a particular project to ensure completion of the project and recovery of dues of the GNIDA. Finance Division of GNIDA also directed (March 2019) Property Divisions to execute Escrow Agreement immediately with the defaulter allottees (except in case of allottees of residential property).

Audit noticed that out of 20 allottees of the sub-divided plots of Sports City and REP schemes, five allotments were cancelled as of March 2023 and escrow accounts were opened in case of five other allottees. However, GNIDA could not ensure opening of Escrow Accounts with the remaining 10 allottees, though notices were issued to these allottees for opening of escrow accounts.

Out of these, three[7] cases were approved for re-schedulement of dues after issuance of the order (December 2016) of the GoUP. Thus, GNIDA violated the order of GoUP for PSP as well as its own instructions for opening of Escrow Account with developers of Sports City and REP.

As on April 2021, 19 allottees had defaulted their payments to GNIDA. The overdue against the land premium (principal), lease rent and interest against the Sports City and REP plots accummulated to ₹ 2,329.42 crore. Audit further noticed that various complaints were received in the Authority from buyers who complained about diversion of funds by the developers to different projects and stopped the work in Sports City-01 due to lack of funds. Checks and balances could have been automatically exercised in eliminating the accumulation of dues with Escrow Account.

In its reply, GNIDA confirmed the facts and figures and stated (October 2020) that there was no provision for opening of Escrow Account at the time of launch of the schemes which was later made mandatory for the builders at the time of request for re-schedulement of premium. GNIDA further stated that in upcoming schemes of the Authority, the condition of opening an Account was being incorporated in the brochure.

The fact remains that GNIDA failed to open Escrow Accounts in 10 allottees of the sub-divided plots of the Sports Cities and REPs to safeguard the funds meant for the projects. No responsibility has been fixed for not complying with the orders of GoUP (December 2016) and GNIDA (March 2019).

Reduction of reservation and allotment money

GNIDA reduced rate of allotment money from 30 to 10 *per cent* in the scheme of Sports City-01 without any justification, which gave a long rope to the builders to defer their commitment to GNIDA.

5.4.5.4 To counter the economic slowdown, the Board of GNIDA in its 78th meeting decided (May 2009) to reduce the amount of reservation and allotment money from 30 *per cent to* 10 *per cent* of the premium for category of allotment of Industrial, Institutional, Information Technology, Group Housing and Commercial Builder plots. The balance premium was payable in 16 half-yearly instalments along with interest.

Audit noticed that GNIDA adopted the same reduced rate of allotment money at the rate of 10 *per* cent in the scheme of Sports City-01 (launched in March 2011), which was subsequently enhanced to 20 *per* cent in Sports City-02 and REP-01 Schemes (both launched in June 2014). Pertinently, scheme launched in the year 2013 in Industrial category (scheme code IND 2100 (2013)-02) provided for payment of reservation and allotment money at the rate of 30 *per cent* of land premium.

There was absence of any justification for reduction of reservation and allotment money. This has resulted in less down payment by the allottees at the time of allotment as detailed in **Table 5.4.9**.

[7] Devsai Construction Private Limited, Mapple Realcon Private Limited and Palm Developers Private Limited.

Table 5.4.9: Less down payment at the time of Allotment of Plots

(Amount ₹ in crore)

Name of Scheme	Area as per lease deed (in sqm)	Amount of Allotment Premium	Allotment money at the rate of 30 *per cent*	Allotment money actually fixed for Sports City/REP plots		Less down payment
				In *per cent* of premium	Amount	
(1)	(2)	(3)	(4)	(5)	(6)	(7) = (4) – (6)
Sports City-01	526512	353.55	106.07	10	35.36	70.71
Sports City-02	702544	902.91	270.87	20	180.58	90.29
REP-01	403575	326.90	98.07	20	65.38	32.69
REP-02	465635	381.82	114.55	20	76.36	38.19
Total			**589.56**	-	**357.68**	**231.88**

The fixation of less reservation and allotment money from builders had adversely impacted the revenue of GNIDA due to deferring of 10 to 20 *per cent* revenue (*i.e.*, less down payment) for eight years, besides undue benefit to the allottees. Hon'ble Supreme Court has also commented[8] (23 July 2019) on similar lapses as detailed below:

"The scheme of the Government is to promote the real estate for which land had been acquired, even poor farmers have not been paid the compensation. The land allotted at throw away prices of 10 per cent, the allotment premium has not been paid and in an illegal manner plots have been allotted on huge amount by builders is another fraud in collusion with Authorities."

In its reply, GNIDA stated (October 2020) that in view of the global economic slowdown, GoUP directed (October 2009) that the allottees who had not started the payment of premium according to the payment schedule were required to pay ten *per cent* of the premium within sixty days of issue of demand letter. Accordingly, the reservation and allotment money was reduced to ten *per cent* in the brochures.

The reply is not acceptable as the GoUP order was related to the existing defaulter allottees who did not commence their payment of premium till the date of order and not fresh allotment cases. Hence, the contention of GNIDA for reduction of allotment money for the allottees of future schemes, viz., Sports City and REP is not correct. Responsibility needs to be fixed for misinterpretation of GoUP order leading to deferment of revenue to GNIDA and undue benefit to the builders.

Short recovery of lease rent due to not complying with Board's order

5.4.5.5 The GoUP order (25 October 2009), to counter the challenges of the economic recession, *inter alia* provided relief to allottees of commercial properties by reducing the lease rent to one *per cent* per annum from 2.5 *per cent*, of premium in respect of properties allotted up to 31 March 2010 (further increased up to 31 March 2011) and authorised the Board of GNIDA to take further decision in this regard. This was adopted (6 November 2009) by GNIDA in the 81st Board meeting. Further, the lease rent for Group Housing plots was one *per cent* of premium per annum during the year 2010-11 and no lease rent was specifically prescribed for recreational land use plots.

[8] In case of Bikram Chatterjee and Ors. vs. Union of India and Ors. (Writ petition (C) No. 940/2017).

GNIDA launched the scheme for Sports City-01 in March 2011 which was to be developed as a mix of recreational (not less than 70 *per cent*), commercial (not more than two *per cent*) and residential/Group Housing (not more than 28 *per cent*). The brochure of the scheme provides for payment of annual lease rent in the following manner:

- At the rate of ₹ one per sqm per year for the first three years from the date of execution of the lease deed;
- Thereafter, at the rate of one *per cent* of the total premium of the plot for next seven years of first ten years;
- After ten years, lease rent may be increased at the rate of 50 *per cent* which will be applicable for next ten years and this process will continue in future.

Audit noticed that the CEO of GNIDA approved the lease rent of ₹ one per sqm for the first three years reportedly with a view to attract the investors. This lease rent of Sports City-01 plot was the lowest in all category plots, except Commercial category plots which was also fixed in contravention of the Board's decision of adopting the order of the GoUP for commercial plots as discussed in ***Paragraph 5.3.5.2*** in Chapter V (3) 'Allotment of Commercial Properties'.

In the context of allotment, the scheme brochure is an important document which governs the process of bidding, allotment and execution of the project. The brochure specifies the terms and conditions of allotment and the allottee are expected to bid as per the brochure terms and conditions. Therefore, this document can be equated to invitation to offer which becomes the basis of agreement[9] between the allottee and GNIDA for execution of the project in future. In view of the underlying importance, the brochure of the schemes should have been approved by the Board before the launch of the scheme, which was not got done by GNIDA in case of Sports City-01 scheme brochure.

Thus, the CEO of GNIDA exceeded his authority and approved less lease rent for publication in the Brochures of the schemes violating the Board's decision (6 November 2009) which led to the loss of revenue to the extent of ₹ 10.45 crore due to reduction of lease rent for the first three years from one *per cent* of premium per annum to ₹ one per sqm per year.

In its reply, GNIDA stated (October 2020) that the lease rent was realised at the rate of ₹ one per sqm per year for the first three years as provided in the brochure of Sports City. *Ex-post facto* approval of terms and conditions of Sports City brochure was obtained from the Board of Authority in 88th Board meeting. GNIDA further stated that the Board of GNIDA had decided in 109th Board meeting dated 20 September 2017 that lease rent would be charged at the rate of 2.5 *per cent* per annum in upcoming schemes of commercial properties as applicable in case of IT, Institution and Industrial plots.

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[9] The State Consumer Disputes Redressal Commission, UT Chandigarh in the case of Neha Ahluwalia *vs.* M/s Omaxe Chandigarh Extension held (25 November 2019) that it is a settled law that brochure is a part of contract. The National Consumer Disputes Redressal Commission in the case of Brig. (Retd.) Kamal Sood *vs.* M/s DLF Universal Limited also observed (20 April 2007) that it is a settled law that brochure is part of the promise on which the contract is based.

GNIDA accepted (October 2020) that the lease rent was realised at the rate of ₹ one per sqm per year for the first three years as provided in the brochure but remained silent on its irregular approval in the brochure in contravention of the GoUP order (25 October 2009). Further, the contention of GNIDA that it had obtained *ex-post facto* approval of the conditions of brochure from the Board, is not a sufficient remedial action for charging of less lease rent and violation of GoUP order causing loss of revenue to GNIDA.

Brochure's terms and conditions not complied with

5.4.6 Irregularities noticed in screening of applications and not complying with brochures' conditions are brought out below:

Acceptance of deficient Memorandum of Agreement

GNIDA extended undue favour to allottees of Sports City/REP plots by accepting deficient MoAs amongst consortium members without specifying their roles and responsibilities in contravention of brochures' terms and conditions.

5.4.6.1 The condition 7(c) of the brochures of the scheme for development of Sports City and Recreational Entertainment Park provides that, in case of an allottee being a consortium, the members of the consortium shall submit a Memorandum of Agreement (MoA), conveying their intent to jointly apply for the scheme, at the time of submission of bids. The MoA shall clearly specify the role and responsibilities of each member in the consortium, particularly with regard to arranging debts and equity for the project and its implementation. The MoA shall be submitted in original duly registered/ notarised with the appropriate authority.

Further, the condition 7(d) of the brochures further provides that the Lead Member and/or the Relevant Member and/or SPC(s) incorporated by them, put together, will have to construct on their own a minimum of 30 *per cent* of the total permissible FAR on allotted area. The responsibility of construction of this 30 *per cent* of the total permissible FAR shall be clearly specified in the MoA submitted by the consortium along with bid document.

Plot no. Sports City-01 measuring 130 acre was allotted (30 March 2011) to the consortium of MMR Construction Company Private Limited (consortium of three companies) for development of Sports City. Similarly, plots no. REP-02 measuring 130 acre was allotted (17 July 2014) to Ultra Home Construction Private Limited (consortium of five companies) for development of Recreational Entertainment Park. The notarised MoA submitted by the allottees with the application in both cases did not contain either description of specific role and responsibility of each member of the consortium or the responsibility for construction of 30 *per cent* of the total permissible FAR.

In the case of plot no. Sports City-02 allotted on 30 March 2011 to Supretech Limited (consortium of five members) and REP-01 allotted on 17 July 2014 to RBA Buildtech Private Limited (consortium of four members), the brochure condition 7 (c) about MoA relating to assigning roles and responsibilities was complied with. However, the responsibility for construction of 30 *per cent* of the total permissible FAR was not mentioned in the respective MoAs.

Audit noticed that the Bid Evaluation Committee of the scheme did not examine this deficiency in the MoAs while recommending allotment for these plots. The acceptance of such a deficient MoA by the Bid Evaluation Committee and approval of the allotment by GNIDA was in contravention of the brochure's terms and conditions, which tantamount to extending undue favour of the allottees.

Audit further noticed from the records obtained from Registrar of Companies that in case of SC-01 and REP-02, shareholdings of Relevant Member/SPCs were changed up to eight *per cent* to 100 *per cent* as discussed in the succeeding ***Paragraph 5.4.6.2***. This implied that the consortium members diluted their stakes by way of sale of shares prior to completion of 30 *per cent* of the total permissible FAR. This was made possible in the absence of specific mentions of binding conditions 7 (d) in MoA and the Bid Evaluation Committee[10] was accountable for acceptance of deficient MoA.

In its reply, GNIDA confirmed the facts and stated (October 2020) that clause 7 (e) of terms and conditions of the brochure provides for sub-division of the plots and execution of lease deeds in favour of Lead Member and/or Relevant Member and/or SPCs constituted by the consortium members. Allotments were made in accordance with condition 7(c) of the scheme brochure.

The reply is not acceptable as it does not address the issue raised by Audit regarding the acceptance of deficient MoAs[11] leading to dilution of their stakes by key members and leaving projects mid way.

Charges for Change in Constitution (CIC) not levied

5.4.6.2 Clause-N of the Manual for Commercial Property Management, 2008 (MCPM) of GNIDA provides for levy of charges for Change in Constitution (CIC) of a company in proportion of shares transferred. The CIC charges payable as above shall be equivalent to the transfer charges. The transfer charges shall be at the rate of 10 *per cent* of the total premium of the plot.

Misinterpreting GoUP order, GNIDA removed the requirement of taking approval for change in shareholding.

Board of GNIDA decided, in its 86th meeting held on 26 October 2010, that registration of CIC deed for Change in Shareholders (CIS) under the Registration Act, 1906 was not required. This was decided based on misinterpreted GoUP order (11 October 2010) which provided that registration of CIC deed for Change in Shareholders (CIS) under the Registration Act, 1906 was not required. Using this as basis, GNIDA issued an office order (3 November 2010) through which it removed the requirement of taking approval for change in shareholding.

The brochure of Sports City-01 scheme (2010-11) provided under Clause (9) that in compliance of GoUP order (11 October 2010), the change in the name of shareholders as a result of transfer of share in companies is not mandatory to be registered and no transfer charges shall be leviable on the transfer of shares in the Companies and no prior approval of GNIDA shall be required for transferring the shares. The Brochure of REP-01 scheme (2014-15) did not include any clause on CIS charges.

Audit noticed that GoUP order of 11 October 2010 was relating to registration of CIC deed for Change in Shareholders (CIS) under the Registration Act, 1906. It did not provide that charges for CIS were not to be levied by any Authority. Further, Section 82 of the Companies Act, 1956 provides that shares are movable properties which are the proportionate interests of shareholders in the ownership of the company. Thus, CIS amounts to change

[10] The members of Bid Evaluation Committee were Additional Chief Executive Officer (Chairman), General Manager (Finance), General Manager (Planning), General Manager (Projects) and Senior Executive (Legal).

[11] as defined in Clause 7(c) and 7 (d) of Scheme Brochure

in ownership and the decision of the Board of GNIDA to remove the CIC charges was irregular. Pertinently, the above GoUP order was also withdrawn (4 February 2020) on the grounds of heavy tax evasion.

Audit noticed from the records provided by Registrar of Companies that in cases of Sports City-01 and REP-02 plots, shareholdings of relevant member/SPCs of allottee Consortiums were changed from eight *per cent* to 100 *per cent* ***(Appendix 5.4.1)*** and an amount of ₹ 37.40 crore on account of CIC charges which would have been leviable but for GNIDA's order was not levied on the allottees as detailed in **Table 5.4.10.**

Table-5.4.10: Details of CIC charges not levied because of wrong order

Sl. No.	Name of SPC/ Relevant Member	Plot No.	Date of Allotment	Premium of Plot (₹ in crore)	Shareholding change		Rate of CIC charges *(per cent)*	Amount (₹ in crore)
					Year	Percentage		
1.	Sunrise Structures and Developers Private Limited (Relevant Member)	REP-2A	17.7.2014	83.11	2014-15	98.78	9.88	8.21
2.	Royal Golf Link City Projects Private Limited (SPC)	REP-02	17.7.2014	298.71	2016-17	58.27	5.83	17.41
3.	Floral Realcom Private Limited (SPC)	SC-01	30.3.2011	13.43	2015-16	100	10	1.34
4.	Euphoria Sports City Private Limited (SPC)	SC-01	30.3.2011	236.39	2015-16	40	4	9.46
5.	Seikom Infracom Private Limited	SC-01	30.3.2011	13.43	2016-17	8	0.8	0.11
6.	Sai Namo Namh Construction Private Limited	SC-01	30.3.2011	13.43	2016-17	50	5	0.67
7.	Godavari Dwelling Private Limited	SC-01	30.3.2011	10.04	2016-17	20	2	0.20
Total								**37.40**

Source: Information provided by GNIDA and records provided by Registrar of Companies.

During the Exit Conference (January 2021), the State Government has accepted similar Audit observation in the Chapter-Allotment of Commercial Properties. Further, GNIDA stated that comprehensive orders in the year 2019 incorporating all best practices have been issued in respect to recovery of CIC charges.

Misinterpretation of GoUP order by GNIDA not only led to revenue loss of ₹ 37.40 crore in the above cases with undue benefit to allottees, it also weakened GNIDA's hold on compliance by shareholders by removing the requirement of taking its approval for change in shareholding. At the same time, it opened vast scope for back door entry of ineligible and other than original applicants.

Loss of interest due to change in payment terms

5.4.6.3 The terms and conditions regarding payment plan laid down in the brochures of the Sports City-01, which was approved by the Board of GNIDA on 29 March 2011, provide as under:

- The allottee will have to deposit 10 *per cent* of the tendered amount, after adjustment of earnest money, within 120 days from the date of issue of allotment letter.

- There shall be moratorium of 24 months from the date of allotment and only the interest at the rate of 15 *per cent* per annum compounded half yearly, accrued during the moratorium period, shall be payable in half yearly installments. After expiry of moratorium period, the balance 90 *per cent* premium of the plot along with interest will be paid in 16 half yearly installments along with interest.

Audit noticed that in the brochure for Sports City-02 and REP-01 schemes launched in June 2014, GNIDA changed the payment condition vide which the interest on balance premium (*i.e.*, after payment of allotment money) was to be calculated from the date of deposit of allotment money instead of from the date of allotment. The above condition was changed by the CEO of GNIDA in the brochure of Sports City-02, without recording any reason thereof and without taking prior approval of the Board. Since allottees were allowed 90 days in Sports City-02 and REP-01 scheme to deposit allotment money from the date of issue of allotment letter, interest on balance premium was not chargeable from the allottees for period of 90 days due to change in the condition.

Injudicious change in the payment of interest from allotment date to date of deposit of allotment money resulted in loss of interest of ₹ 31.37 crore from allottees of Sports City-02 and REP-01 schemes. Further, GNIDA did not comply with this condition and computed the interest on installments from the due date instead of from the date of deposit of allotment money which resulted in short recovery of ₹ 2.01 crore from the allottees of REP-01 and REP-02 plots.

Audit noticed that the allottee of Sports City-02 plot deposited allotment money on 22 October 2014, which was after 90 days from the date of allotment (21 July 2014). In case of REP-01 scheme allotted on 17 July 2014, allottee of REP-01 plot deposited allotment money on 24 September 2014 (on 69th day) and allottee of REP-02 plot deposited allotment money on 13 October 2014 (on 88th day). As worked out in audit, in the cases of allotment of Sports City-02, REP-01 and REP-02, GNIDA suffered loss of interest of ₹ 31.37 crore due to change in condition for chargeability of interest, after considering interest earned by GNIDA on receipt of additional 10 *per cent* allotment money[12], as compared to earlier scheme Sports City-01.

Audit further noticed that GNIDA did not comply with the brochure condition for reckoning interest from the date of deposit of allotment money. In the cases of REP-01 and REP-02, allotment money was received before 90 days. However, instead of computing interest on instalment of allotment premium from the date of deposit, GNIDA computed the interest from the due date, *i.e.*, after allowing interest-free 90 days to the allottees. This resulted in short recovery of ₹ 2.01 crore from the allottee due to failure of GNIDA to adhere to brochure condition of the scheme.

Thus, GNIDA changed condition of payment to suit allottees and in some cases, incorrectly applied even the changed conditions of these brochures.

In its reply, GNIDA stated (October 2020) that in view of the global economic slowdown, the GoUP directed[13] (October 2009) that the allottees who had not started the payment of premium according to the payment schedule were required to pay ten *per cent* of the premium as reservation-cum-allotment money within sixty days of issue of demand letter which was complied with.

The reply of GNIDA is regarding terms and conditions of Sports City-01 and does not address the Audit observation on change in terms and condition in Sports City-02 and REP-01 schemes which resulted in financial loss to the

[12] In Sports City-01 scheme, allottee was required to deposit 10 *per cent* of premium as allotment money, whereas in Sports City-02 and REP-01 schemes, it was 20 *per cent* of premium.

[13] Letter no. 1470/77-4-09-142/08 dated 25 October 2009.

GNIDA due to charging of interest from due date of deposit of allotment money instead of date of allotment.

Irregular issuance of mortgage permission to allottees

5.4.6.4 The condition X (Mortgage) of the brochure for Sports City-02 provides that the mortgage permission shall be granted to the allottee for raising finance from a Scheduled Bank/Government organisation/Financial Institutions approved by the Reserve Bank of India for the purpose of construction on the allotted plot subject to the condition that it should have cleared up to date dues of the premium and lease rent.

In violation of the terms and conditions of scheme brochure, GNIDA extended undue favour to the allottee of Sports City-02 by issuing permission to mortgage the plots without clearance of dues of ₹ 141.85 crore. The overdue against the allottee increased to ₹ 575.59 crore (premium, lease rent and interest) as on March 2022.

As discussed in **Paragraph 5.2.5.3**, the practice of issuing permission to mortgage in spite of outstanding overdue was prevalent in GNIDA since March 2006. Audit noticed that in contravention of the condition X of the brochure, GNIDA issued (September 2017) permission to Supertech Private Limited[14], in spite of the overdue of ₹ 141.85 crore outstanding on the date of issue of the mortgage permission toward premium (₹ 134.89 crore) and lease rent (₹ 6.96 crore). In fact, the allottee had deposited ₹ 65.12 crore on account of allotment money only and defaulted continuously on payment of instalments for premium. Further, lease rent for the first year (from 30 June 2015 to 30 June 2016) only was deposited and thereafter the allottee, had been defaulting on payment of lease rent.

The mortgage permission was granted (26 September 2017) by Additional Chief Executive Officer (ACEO), GNIDA with the condition that the permission would be effective on making up-to-date payment of premium and lease rent outstanding against the plot. However, there was no mechanism in GNIDA to ensure fulfillment of this conditional mortgage permission. The overdue against the allottee increased to ₹ 575.59 crore (premium, lease rent and interest) as on March 2022.

Similar lapses have been viewed gravely by the Hon'ble Supreme Court[15], in the case of Amrapali Builders wherein it observed (23 July 2019) that:

"*The mortgage deeds in favour of the banks were not permissible due to non-payment of dues of the Noida and Greater Noida Authorities. The Noida and Greater Noida Authorities issued conditional NOCs to create mortgages subject to payment of dues which were not paid. They issued such NOCs in collusion with builders*".

During the Exit Conference (January 2021), the State Government assured to review the mechanism and terms and condition of permission to mortgage the plots by constituting a Committee at the level of State Government.

Site planning and layout related deficiencies

5.4.7 Audit observations relating to violations of the provisions of Building Regulations are discussed below:

Allotment of plots without ensuring its intactness

5.4.7.1 Scheme brochures of Sports City and REP schemes provided that the land would be given to allottee which is free from all encumbrances. Lease deed was to be executed between allottee and GNIDA within 60 days of issue

[14] Allottee of sub-divided plot SC-02 (D) of Sports City-02.
[15] Writ Petition (C) 940/2017 Bikram Chatterji and Others *vs.* Union of India.

of check list, which was to be issued by GNIDA immediately after receipt of allotment money. Further, the allottee was required to complete the construction of minimum 15 *per cent* of the permissible area for sports facilities within a period of three years from the date of execution of lease deed and entire project within a period of seven years. In view of above, as a matter of good practice, GNIDA should have ensured that plots to be allotted were free from all encumbrances and all infrastructure amenities were well developed to enable the allottee to establish their projects within the prescribed timelines.

Audit noticed that in cases of allotment of three plots (Sports City-01, Sports City-02 and REP-01), GNIDA allotted plots of which 10.40 *per cent* to 86.53 *per cent* area was under dispute/litigation or unacquired. This is summarised in **Table 5.4.11**.

Table 5.4.11: Encumbered area of REP-01, SC-01 and SC-02

(Area in sqm)

Plot No.	Date of allotment	Area as per allotment letter	Area as per lease deed	Encumbered area	Date of encumbrance free	Percentage of encumbrance against leased area
REP-01	17 July 2014	4,04,700	4,03,575	41,982	19 July 2016	10.40
SC-01	30 March 2011	5,26,540	5,26,512	4,21,512	15 Nov 2016	80.06
SC-02	21 July 2014	7,08,500	7,02,544	6,07,900	31 Dec 2015	86.53

Source*: Records/information provided by GNIDA.*

(i) Sports City-01: GNIDA allotted (30 March 2011) plot no. Sports City-01 measuring 5,26,540 sqm to MMR NKG ADVANCE JV. After allotment, it came to the notice that an area of 5,345 sqm of the plot was not even acquired by GNIDA. The allottee informed (12 July 2011) to GNIDA that *khasras* 39, 45, 47, 48 and 49 falling within the core area of the plot were under litigation, for which farmers had filed Writ Petition[16] in Hon'ble Allahabad High Court on 19 January 2010 and the judgement was awaited. The farmers were still carrying out farming on the plot. The allottee requested to GNIDA for clearance of such issues before payment of allotment money as the same had cast a cloud of uncertainty for the development on the allotted land.

The Law Division of GNIDA informed (13 July 2011) the Property Division that litigations in respect of 5 *khasras* of village *Bisrakh Jalalpur* were pending in various courts. Hence, a remark, as suggested by the Law Division, was inserted in the lease plan of six[17] out 13 sub divided plots that the lease was subject to the decision of court. As on January 2019, litigation in respect of four *khasras*[18] were pending. The lease deeds for 5,26,512 sqm were executed during the year 2014 (1,05,000 sqm) /2016 (4,21,512 sqm) with 13 Special Purpose Companies of the allottee for 13 sub-divided plots, *i.e.*, after lapse of three to five years from the date of allotment. However, physical possession of six plots (4,21,512 sqm) leased in May/June 2016 was given to builders in November 2016 after execution of lease deed.

[16] W.P. No. 3023/2010 and 12300/2010.
[17] Plot No. GH-4, GH-6, GH-10, H-1, C-1 and SC-01.
[18] Khasra Number 45 M, 48, 49, 89 M.

Thus, allotment (30 March 2011) of litigated and encroached plot was not a prudent decision of GNIDA, as it led to delay in handing over of plot to the allottee.

In its reply, GNIDA stated (October 2020) that an area of 5,345 sqm of the allotted plot was not acquired by it and letters for execution of correction deeds for the reduced area of sub-divided plots have been sent (May 2019) to the allottees.

Further information on execution of correction deeds was awaited (March 2022) from GNIDA.

(ii) ***Sports City-02:*** GNIDA allotted (21 July 2014) plot SC-02 measuring 7,08,500 sqm to a consortium (led by Supertech Limited). However, an area of 43,077 sqm was not acquired by GNIDA as farmers had not been rehabilitated and settlement of their compensation was pending. GNIDA executed (June/July 2015) lease deeds with the allottees of four sub divided plot with aggregate leased area of 7,02,544 sqm. Further, an area of 6,07,900 sqm was affected due to agitation of farmers on issue of compensation of land, encroachment and existence of pond on the land, *etc*. Thus, 87 *per cent* area of the plot was either disputed/encroached at the time of allotment.

The allottee requested (29 October 2015) for declaration of 'zero period'[19]due to encroachment and unacquired land by GNIDA. The Committee formed (28 April 2015) by GNIDA to resolve the problem, accepted the encumbrances on the plot and recommended for providing zero period up to 31 December 2015 and re-schedulement of the dues accordingly. Thus, GNIDA had allotted SC-02 plot which was significantly encumbered.

In its reply, GNIDA stated (October 2020) that earlier it was prevalent that allotment of plots was made in anticipation of acquisition of land after planning it in the Master Plan. As per reply of GNIDA, a total of 11,747 sqm[20] was still disputed due to not acquiring of the land by GNIDA.

The reply is not acceptable, as GNIDA should have allottee encumbrance free plot to the allottee as per terms and conditions of the brochure.

(iii) ***REP-01:*** GNIDA allotted (July 2014) plot REP-01 measuring 4,04,700 sqm to RBA Buildtech Private Limited for development of recreational entertainment park. However, the lease deed was executed (November 2014) for area of 3,61,593 sqm, which stated that separate lease would be executed for remaining area subject to its possession by GNIDA. Subsequently, the allottee complained (March 2015) that there was a cremation ground on the plot which needs to be shifted but there was resistance of farmers. The allottee further mentioned that an area of 15 acres (*i.e.*, 60,705 sqm) of the plot was under litigation. Since the problem was not resolved, GNIDA had to grant (January 2016) zero period up to 30 December 2015.

Audit further noticed that GNIDA executed supplementary lease deed of 41,982 sqm in May 2015. The litigation on the plot was dismissed in February 2016 and then GNIDA permitted (July 2016) allottee for construction on the

[19] 'Zero period' is provided to allottees by GNIDA due to allotment of encumbered plot and the period of completion and making it functional were extended without any penalty.

[20] Total disputed land in plot no. 2C: 5375 sqm and in plot no. 2 D: 6372 sqm.

plot. Thus, allotment of litigated and encroached plot led to delay in development on REP plot.

In its reply, GNIDA accepted (October 2020) that at the time of allotment, a total of 48,077 sqm land was not in the possession of GNIDA.

Undue benefit extended by conversion of Recreational Green land use to Residential land use

5.4.7.2 The GoUP issued (23 September 1997) order to NOIDA and GNIDA that as these Authorities were working in the ambit of the NCR, the regulations of the NCR were also applicable for the Authorities. Therefore, any land use change may not be done without prior approval of the Government and, if any change in the zoning regulation is required, the same may be done only with the prior approval of the NCRPB.

Further, the clause-24.6 of Chapter-III of the Greater Noida Industrial Development Area Building Regulation, 2010[21] (Building Regulations, 2010) stipulates provisions regarding land uses, maximum Ground Coverage (GC), maximum Floor Area Ratio (FAR), Height and Setbacks as given in **Table 5.4.12.**

Table 5.4.12: Details of GC, FAR, Height and Setback as provided in GNIDA Building Regulation, 2010

Sl. No.	Land Uses	Maximum GC (per cent) allowed on the plot	Maximum FAR allowed on the plot	Purchasable FAR	Maximum Height (metre)
1.	Sports and Amusement Complex, Stadium, Swimming Pool, Shooting Range, Recreational Green/Park, Complex with Sports facilities	20	0.40	0.20	24.0
2.	Low Density Sports and Amusement Complex, Recreational Club, Social Culture Centre	10	0.20	0.10	24.0

Source: ***Compiled by Audit from the GNIDA Building Regulation, 2010.***

In contravention to the provisions of MP-2021 and violating the Building Regulations, 2010, GNIDA allowed development of residential and commercial area on the Recreational Green area.

Paragraph 10.3 of the Master Plan-2021 regarding use of activities permitted in the green areas provided that any type of residential development is not permitted in this area. However, in Amusement and Entertainment Park, MP 2021 provided that an additional 15 *per cent* of the admissible FAR of 0.4 is permitted for support facilities[22]. A Committee, comprising Assistant Law Officer, Manager (Marketing), General Manager (Planning), General Manager (Project), General Manager (Finance) and Additional Chief Executive Officer, prepared (June 2014) brochure for the Recreational Entertainment Park schemes (REP-01 and REP-02 plots). The CEO of GNIDA approved (5 June 2014) the brochure of the scheme. Thereafter, the scheme was launched (10 June 2014) without approval of the Board, even *ex-post facto* approval of the scheme was not explicitly granted as the Board had only perused scheme brochure in the 99th meeting held on 12 August 2014. In clause-A of the brochure, the permissible broad break-up of the total area of a

[21] Approved by the GoUP in December 2010 (Notification No. 2159/77-4-10-284*bha*/91 dated 20 December 2010).

[22] As per Master Plan-2021, support facilities broadly consist of crèche and day care centre, watch and ward staff upto 20.0 square meter, maintenance staff, canteen, park, parking, taxi and three wheeler stand, public conveniences, bank extension counter, post office counter.

plot under REP was stipulated to be not less than 75 *per cent* for Recreational Green and 25 *per cent* for support facilities (residential and commercial uses).

Under the scheme, GNIDA allotted the plots on bid basis and leased (17 July 2014) two plots, *i.e.,* REP-01 and REP-02 measuring 4,03,575 sqm and 4,65,635 sqm respectively to RBA Build-tech Private Limited consortium and Ultra Home Construction Private Limited consortium.

Audit noticed that despite prohibition of any type of residential development in the green area, as provided in Chapter-10.3 of the MP-2021 and Building Regulations, 2010, GNIDA deviated the condition and brought in a provision for development of residential and commercial area in 25 *per cent* area of the REP plots. This was in fact a case of conversion of Recreational Green area into a residential and commercial without approval of GoUP. It resulted in irregular conversion of 2,17,303 sqm (25 *per cent* of 8,69,210 sqm) Recreational Green into the residential use by violating the provisions of the Building Regulations, 2010. This also led to loss of ₹ 319.36 crore (**Table 5.4.13)** to GNIDA since the reserve price for these plots was fixed at ₹ 7,725 per sqm considering them as recreational category plots where the price was much lower as compared to group housing plots where the reserve price was ₹ 22,850 per sqm during 2014-15.

Table-5.4.13: Computation of loss to GNIDA due to allowing Group Housing on REP plots

Sl. No.	Name of SPC/Relevant Members of Sub-divided plots of REP	Plot No.	Total area leased (sqm)	25 *per cent* area of leased land	Bid price of allottee for REP (₹ per sqm)	Reserve price of GH plot (₹ per sqm)	Difference in allotment rate *w.r.t.* GH plots (₹ per sqm)	Amount foregone (₹ in crore)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)=(7)-(6)	(9)=(8)x(5)
1.	AR Land Craft Private Limited (SPC)	REP-01	403575	100894	8100	22,850	14,750	148.82
2.	Royal Golf Link City Projects (SPC)	REP-02	364285	91071	8200	22,850	14,650	133.42
3.	Sunrise Structures and Developers Private Limited (Relevant Member)	REP-02A	101350	25338	8200	22,850	14,650	37.12
Total			**869210**	**217303**				**319.36**

Source: Worked out by Audit on the basis of Reserve Prices and Bid Price

Thus, GNIDA incurred loss of ₹ 319.36 crore due to incorrect fixation of the reserve price of REP plots. Further, the satellite image of National Remote Sensing Centre (ISRO Hyderabad) ***Photograph 5.4.1*** also confirms the Audit observation that Group Housing Projects have been constructed in Recreational Green area.

Photograph 5.4.1: Group Housing Buildings in Recreational Green Area (REP-02) (ISRO Satellite Images on 3 January 2020)



Note: The red rectangular area represents Recreational Green while the Group Housing Buildings constructed are in light green.

The joint physical verification of the site of plot REP-02 was carried out on 4 December 2019 by the Audit Team along with the representative of GNIDA and it was found that construction of the group housing was in progress, as can be seen in ***Photograph 5.4.2.***

Photograph 5.4.2: Construction of Group Housing Towers and Villas in Recreational Green (REP-02)



Thus, allowing 25 *per cent* area for residential/Group Housing in the REPs was irregular as the same was in contravention of the GNIDA Building Regulations-2010 and MP-2021.

During the Exit Conference (January 2021), the State Government agreeing with the facts pointed out by Audit stated that the Government would get all the cases examined by the Chief Town and Country Planner (CTCP) in the light of the Audit observation. Further progress in the case is awaited (March 2022).

The loss to GNIDA and undue benefit to allottees to the tune of ₹ 319.36 crore due to allowing group housing plot/residential construction at the rate of REP needs to be investigated from vigilance angle and responsibility fixed for the lapse.

Envisaged *vs.* actual status of development of Sports City and REP

5.4.8 In its concept as envisaged in Paragraph 10.10 of the MP-2021, the Sports City was envisioned to be one of its kind in the country with a clear focus on as integrated sports with world class facilities and support services for a range of sports.

As part of this vision, the following key sports and their related recreational and institutional facilities were proposed in the brochures of the schemes of the Sports City and REP, as detailed in **Table 5.4.14**.

Table 5.4.14: Facilities proposed under Sports City/REP plots

Facility	Sports City-01	Sports City-02	REP-01	REP-02
Golf Course	✓	✓	✓	✓
Multipurpose Playfield	✓	✓	✓	✓
Tennis Centre	✓	✓	✓	✓
Swimming Centre	✓	✓	✓	✓
Pro-shops/food and beverage	✓	✓	✓	✓
IT centre/Administration/Media Centre	✓	✓	✓	✓
Indoor multipurpose Sports Hall including- - **Gymnastics** - **Badminton** - **Table Tennis** - **Squash** - **Basketball** - **Volley Ball** - **Rock Climbing**	✓	✓	X	X
Cricket Academy	✓	✓	X	X
Internal Roads and parks	✓	✓	✓	✓
Hospital/Senior Living/Medicine Centre	✓	✓	X	X
Circulation Spaces, carpeting, Utilities, *etc.*	✓	✓	✓	✓
Amusement Park	X	X	✓	✓
Community Centre/Auditorium	X	X	✓	✓
Drive-in Cinemas	X	X	✓	✓
Open Air Theatre	X	X	✓	✓
Public utilities and Service Facilities	X	X	✓	✓
Recreational Club (Recreational Club, Swimming Pool, Guestrooms, Restaurant, Indoor and Outdoor games Facilities)	X	X	✓	✓
Specialised Park/Theme Park and Gardens	X	X	✓	✓
Sports Complex (Indoor and Outdoor)	X	X	✓	✓
Orchard	X	X	✓	✓
Zoo	X	X	✓	✓
Fair Ground	X	X	✓	✓

It is apparent from **Table 5.4.14** that four golf courses, two cricket academies, two amusement parks along with other sports facilities like tennis centres, swimming centres, indoor multi-purpose sports hall, *etc*., were proposed in the scheme brochures of both Sports Cities and REPs with other sports facilities.

In Sports City-01, it was specified in the brochure that a nine hole golf course of 56.33 acre will be constructed. This was against standard 18 hole golf course. In the brochure of Sports City-02 also, a nine hole golf course was

envisaged but without specifying its area. However, in the brochure of REP-01 for allotment of REP-01 and REP-02 plots, specifications for golf courses and other sports facilities either in terms of number of holes or area were not provided. Further, the brochure of REP-01 had contradictory provision with regard to obligation of allottee developers. Clause (B) in the brochure delineated that the developer allottee had the obligation with respect to development of Sports, Institutional and Other facilities as per Annexure 2 of the scheme brochure. However, Annexure 2 of the brochure while describing these activities (**Table 5.4.14**) specified that these were the permitted activities. It did not state these activities as obligatory. Due to this lacuna, GNIDA could not enforce the developer allottee for development of zoo in REPs.

Audit examined the allotment file of the plot of Sports City and REP besides assessment of the sports facilities envisaged in the brochures and that actually created. As brought out in audit findings in succeeding paragraphs, no sporting infrastructure has been completed as of March 2022 and the land parcel for Sports City and REP plots have been utilised by allottees mainly for developing residential colony.

Timelines with respect to Sports Cities and REPs

GNIDA did not monitor the progress of the Sports City/REP projects. Even the first phase completion of the projects was not reported despite lapse of four to seven years from the date of execution of lease deeds.

5.4.8.1 As per terms and conditions of brochures of Sports City and REP, the allottees were required to complete the construction of minimum 15 *per cent* of the permissible area earmarked for sports, institutional and other facilities within a period of three years and complete the project in phases within five years, from the date of execution of lease deed. However, the residential and commercial development/construction were to be completed in phases within seven years. In case of Sports City-01, scheme brochure provided that extension in exceptional circumstances can be granted by GNIDA on payment of extension charges applicable as per prevailing policy at the time of granting extension, Similarly, in Sports City-02 and REP schemes, the extension of time for the completion of project, could be extended for a maximum period of another three years only with payment of penalty of four *per cent*, six *per cent* and eight *per cent* for first, second and third year respectively.

Audit gathered data from the IT System Division of GNIDA to assess the status of completion of building of the projects envisaged in the sub-divided plots, which indicated that even the first phase completion (15 *per cent* of total admissible area) of the projects was not completed in any of the 20 sub-divided plots, despite lapse of four to seven years from the date of execution of the lease deed, as depicted in **Table 5.4.15.**

Table 5.4.15: Details of incomplete projects in 20 sub-divided plots of SCs and REPs as on April 2021

Sl. No.	Name of allottees of sub-divided plots	Date of allotment	Date of lease deed	Due date of completion of first phase (15 *per cent*)	Plot No.	Plot size (sqm)	Status of completion of project
Sub-divided plots of Sports City-01							
1.	Euphoria Sports City Private Limited	30-03-2011	24/05/2016	23/05/2019	SC-01	352036	Not completed
2.	Maple Realcon Private Limited	30-03-2011	06/02/2014	05/02/2017	GH-01	15000	Not completed

Sl. No.	Name of allottees of sub-divided plots	Date of allotment	Date of lease deed	Due date of completion of first phase (15 *per cent*)	Plot No.	Plot size (sqm)	Status of completion of project
3.	Devsai Construction Private Limited	30-03-2011	06/02/2014	05/02/2017	GH-02	10000	Not completed
4.	Floral Realcon Private Limited	30-03-2011	06/02/2014	05/02/2017	GH-03	20000	Not completed
5.	Irish Infrastructure Private Limited	30-03-2011	26/05/2016	25/05/2019	GH-04	10030	Not completed
6.	Palm Developers Private Limited	30-03-2011	04/03/2014	03/03/2017	GH-05	10000	Not completed
7.	Godavari Dwelling Private Limited	30-03-2011	26/05/2016	25/05/2019	GH-06	14954	Not completed
8.	Seikom Infracom Private Limited	30-03-2011	21/02/2014	20/02/2017	GH-07	20000	Not completed
9.	Clover Probuild Private Limited	30-03-2011	28/02/2014	27/02/2017	GH-08	10000	Not completed
10.	Sai Namo Namah Construction Private Limited	30-03-2011	28/02/2014	27/02/2017	GH-09	20000	Not completed
11.	Pine Probuild Private Limited	30-03-2011	26/05/2016	25/05/2019	GH-10	14321	Not completed
12.	Micra Infratech Private Limited	30-03-2011	26/05/2016	25/05/2019	C-01	12630	Not completed
13.	Mistique Construction Private Limited	30-03-2011	08/06/2016	07/06/2019	H-01	17541	Not completed
Sub-divided plots of Sports City-02							
14.	Supertech Limited	21-07-2014	30/06/2015	29/06/2018	SC02D	253692	Not completed
15.	Ametek Buildtech India (P) Limited	21-07-2014	08/07/2015	07/07/2018	SC02A	101175	Not completed
16.	Aura Buildwell (P) Limited	21-07-2014	08/07/2015	07/07/2018	SC02B	96117	Not completed
17.	Ajnara India Limited	21-07-2014	09/07/2015	08/07/2018	SC02C	251560	Not completed
Recreational Entertainment Park (REP)-01							
18.	AR Landcraft Private Limited	17-07-2014	12/11/2014	11/11/2017	REP-1	403575	Not completed
Recreational Entertainment Park (REP)-02							
19.	Sunrise Structures and Developers Private Limited	07-07-2014	04/12/2014	03/12/2017	2A	101350	Not completed
20.	Royal Golf Link City Projects Private Ltd.	07-07-2014	09/12/2014	08/12/2017	2	364285	Not completed
Total						**2098266**	

Source*: Information provided by GNIDA.*

As per scheme brochure, completion certificate will be issued by GNIDA on completion of the project or part thereof in phases and on the submission of the necessary documents required for certifying the completion of project or part thereof. However, as evident from **Table 5.4.15,** even the first phase completion (15 *per cent* of total admissible area) was not reported to GNIDA. Further, Planning Division had not prescribed or identified on map the constructions to be completed in first phase due to which it failed to monitor the status of first phase completion of the project.

In its reply, GNIDA accepted (October 2020) the Audit observation and stated that allottee of one[23] sub-divided plot (GH 03) of SC-01 had applied for obtaining completion certificate, however, completion certificate was not issued due to absence of any evidence of development of sports infrastructure by the allottee.

The fact remains that the progress with respect to development of sports and recreational facilities remained dismal. GNIDA also could not monitor the progress of the Sports City/REP projects due to absence of delineation in the approved map of the construction activities to be completed in the first phase.

Sub-division of plots not suitable for golf course

5.4.8.2 The Sports City schemes provided for land use of minimum 70 *per cent* for recreation/sporting (sports, institutional/other facilities and open areas) use and the remaining was allowed as residential and commercial. In REPs, the scheme provided for land use of minimum 75 *per cent* for recreational use and rest was allowed as supporting facilities (residential and commercial). This translates into dedicating 373.68 acre of the leased area of 518.49 acre in the four Sports City/REP plots for the development of sports and recreational activities.

Audit noticed that GNIDA permitted 20 sub divisions of three Sports City/REP plots as detailed in **Table 5.4.16**.

Table 5.4.16: Sub-division of plots of Sports City and REP Plots

Plot No./Sector	Original allottee consortium	No. of sub-divisions approved	Leased area of the plots in sqm	Minimum area for recreational facilities	
				In *per cent* of leased area	Area in Sqm
SC-01/ Techzone-IV	MMR NKG Advance JV	13	526512	70	368558
SC-02/ Sector 27	Supertech Limited	4	702544	70	491780
REP-01/ Sector 27	RBA Buildtech	No sub-division	403575	75	302681
REP-02/ Sector 27	Ultra Home Construction Private Limited	2	465635	75	349226
Total			**2098266**		**1510846**

Source*: Information provided by GNIDA.*

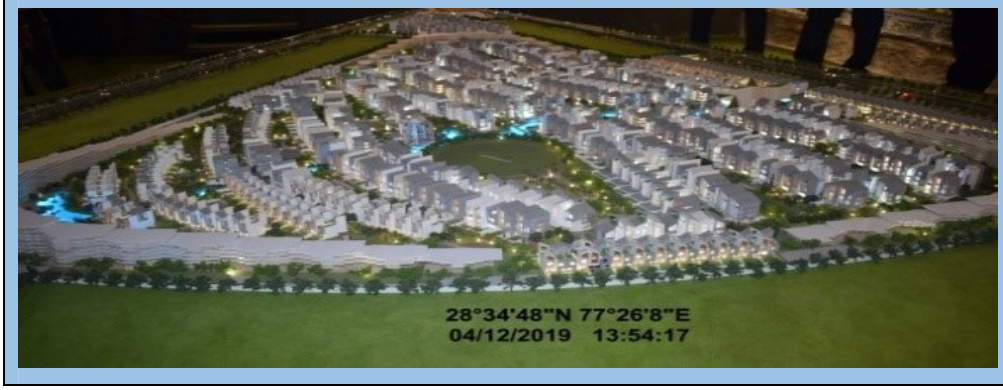
Analysis of approved layout revealed that after 13 sub-divisions in Sports City-01, GNIDA allowed construction of golf villas in SC-01 plot (allotted to Euphoria Sports City Private Limited). Narrow stretches between two villas were shown as Recreational Green. Audit noticed that the approved layout of SC-01 plot did not provide for a 56.33 acre golf course, instead

[23] For plot GH-03 allotted to Floral Realcon Private Limited.

GNIDA approved nine putting holes (golf course) between rows of golf villas in SC-01 plot of Sports City-01 which were not linked with one another. Thus, a nine-hole golf course, as envisioned in scheme brochure, cannot be developed.

GNIDA had approved nine putting holes[24] (golf courses) between rows of golf villas. These nine separate putting one-hole golf courses were not linked with one another. Thus, a 56.33 acre nine-hole golf course cannot be developed. It was further noticed that such approval of golf villas reduced the intactness and congruity of area for recreational facilities, as evident from ***Photograph 5.4.3***.

Photograph 5.4.3: Model of nine-hole putting golf course in sub-divided plot SC-01



Further, during joint physical verification of SC-01 plot, Audit noticed that one putting one-hole golf course and one six-hole golf course were developed by the allottee, Euphoria Sports City Private Limited. The area of the putting golf course was found 0.61 acre and of six-hole golf course was 1.57 acre. These mini/micro golf courses were constructed in the back space of two rows of golf villas. Narrow interlocking pavement for golf cart and pedestrian walk were provided along the sides of putting golf courses. These small, unconnected and scattered golf areas were definitely not what was envisioned as a nine-hole mini golf course on 56.33 acres of land. This can be seen in the ***Photograph 5.4.4***.

Photograph 5.4.4*:* One patch of 9-Hole putting golf course (sub-divided plot SC-01) found during joint physical verification



In Sports City-02, 70 *per cent* recreational area measuring 121.52 acre was broken into four plots. Area to be utilised for golf course was provisioned in sub divided plots SC-2C and SC-2D, however, the area of nine-hole golf course was neither mentioned in the scheme brochure nor mentioned in the approved layout, hence the congruity and intactness of the nine-hole golf course was in doubt.

[24] A putting hole is a small area in golf course wherein play is carried out by putting the ball through the length of the holes. Putting hole areas are much smaller than regular course.

Sports City and REP schemes were converted into residential colony in place of developing world class sporting infrastructure.

As brought out, in scheme SC-01 which was launched in March 2011, the brochure was more specific with respect to infrastructure for golf as it envisaged creation of a 56.33 acre nine-hole golf course. The second launch of Sports City-02 in June 2014 diluted the requirement for the golf course as it only specified creation of a nine-hole golf course without indicating its area. The brochure of the REP scheme launched in June 2014 completely diluted the requirement by only stating that golf course shall be constructed without specifying either its acreage or number of holes. The turn of events indicates that the dilution in specifications overtime, making these vague and not specific, were deliberate to facilitate sub-divisions subsequently whereby in place of sporting infrastructure, group housing projects could come up. This needs to be investigated by Vigilance.

During the Exit Conference (January 2021), the State Government assured that the point raised by Audit would be addressed by issue of comprehensive guidelines in future. Responsibility needs to be fixed for allowing gross playing around with requirements causing loss of revenue and defeating the objective of the scheme besides undue benefit to developers.

Amalgamation of Recreational area for Group Housing in Sports City-01

5.4.8.3 The General Manager (Planning and Architect) approved (September 2016) the Zonal Plan of the entire plot of Sports City 01 for the area of 5,26,512 sqm, which included 10 sub-divided plots (GH-01 to GH-10) for Group Housing. The aggregate area of these GH was approved for 1,44,305 sqm, out of which 40 *per cent* area measuring 57,722 sqm was earmarked for Recreational use. In the Zonal Plan of these plots, 30 *per cent* Ground Coverage and 3.5 FAR were approved by computing on the total area GH plots including 40 *per cent* area measuring 57,722 sqm meant for Recreational use also. This facilitated the allottee to utilise the 40 *per cent* Recreational area in the green/open area within the Group Housings. As a result, earmarked Recreational area was converted into the Residential which reduced the Recreational area from proposed 70 *per cent* to 59 *per cen*t and increased the residential area from proposed 28 *per cent* to 39 *per cent*.

In its reply, GNIDA stated (October 2020) that in compliance with the provision of the scheme brochure of Sports City, a copy of approved layout of Sports City was being sent to Audit.

The reply of GNIDA (October 2020) did not address the Audit observation.

Thrust on development of group housing rather than sports infrastructure

5.4.8.4 The brochure conditions of the Sports Cities envisaged an integrated development of project and developing residential and commercial component in the project in proportion to area earmarked for recreational use.

Audit observed that the Group Housing projects of the Sports City-01 were being executed without any reporting progress of creation of proportionate sports facilities as GNIDA had not prescribed or identified in map the construction to be completed in various phases in either scheme brochure or lease deed. As a result, joint physical verification conducted on 4 December 2019 by Audit with the Management of GNIDA brought out instances of development of group housing projects only without corresponding sports/recreational facilities as depicted in ***Photograph 5.4.5***.

Photograph 5.4.5 : Group Housing Projects (GH-03) of Sports City-01



Despite the envisaged objective of developing world class sporting facilities, GNIDA failed to specify required technical specifications for such infrastructure and approved the layout as that of a normal residential/ group housing project.

It is thus evident that GNIDA approved layout in the Sports City as a group housing project and facilitated residential developments in whole of the Sports City plots without ensuring development of 'world class sporting infrastructure/facilities' as envisaged. Although spaces for some sports facilities like tennis court, swimming pool has been marked in the plots, these are in nature of similar facilities also being provided in any other residential/group housing projects. Further, in the absence of technical specifications for level of sports infrastructure envisioned, the facilities being created will at best only serve the respective group housing societies and their use for hosting public sports events does not seem to be feasible.

During the Exit Conference (January 2021), the State Government and GNIDA accepted the Audit observation.

Allowance of extra Floor Area Ratio and Ground Coverage

GNIDA extended undue benefit of ₹ 470.12 crore to allottees in terms of allowance of extra FAR and GC.

5.4.8.5 In order to incentivise the development of sports infrastructure by builder, the terms and conditions of the scheme brochure provided a particular feature of fungible[25] Floor Area Ratio (FAR) and Ground Coverage (GC), which allowed a total FAR of 1.5 and GC of 30 *per cent* on the whole area of plot. The FAR and GC in recreational land use was allowed as per prevailing building bye-laws, which was 0.40 under the applicable GNIDA Building Regulations (2010 and 2014). There was no restriction on utilising GC and FAR in residential including Group Housing and Commercial land use within the overall permissible limit of 30 *per cent* GC and 1.5 FAR on total allotted land. Thus, after utilising the FAR and GC on sports and recreational categories, the remaining FAR and GC was allowed to be used for group housing and commercial categories without any charge.

[25] Transferable.

The effective FAR and GC for different uses in a 100 sqm area is worked out in **Table 5.4.17**.

Table-5.4.17: Statement showing calculation of sale price

Land use	Land use allowed as per Sports City brochure (in *per cent*)	FAR allowed (As per Building Regulation, 2010)	Covered area allowed (in *per cent*)	Effective FAR for respective category area	GC allowed (in *per cent*) (As per Building Regulation)	Land for GC (Sqm)	Effective GC for respective category area (in *per cent*)
1	**2**	**3**	**4 (col.2 x col.3)**	**5 (col.4/col.2)**	**6**	**7 (col.2x col.6)**	**8 (col.7x 100/col.2)**
Recreational	70	0.4	28	0.4	20	14	20
Commercial	2	4	8	4	30	0.6	30
Group housing/ residential	28	Remaining FAR for Sports City after adjusting commercial and recreational FAR	150 – (28+8) = 114	4.07	Remaining from 30 *per cent* after adjusting commercial and recreational covered area	30-(14+0.6) = 15.4	55
Total	**100**	**1.5**	**150**		**30**	**30**	

Source: Information provided by GNIDA.

Thus, due to shifting of the remaining FAR and GC for group housing/residential after utilising the FAR and GC allowed for the recreational and commercial categories, the effective FAR and GC for group housing/residential worked out to 4.07 and 55 *per cent* respectively. This was much higher than the permitted FAR of 2.75/3.5 and ground coverage 40 *per cent* as per prevailing Building Regulation for the group housing/residential properties. The permitted development norms for FAR and GC needs to be considered by GNIDA in the fixation of reserve price as higher FAR and GC allows the allottee to construct more covered area. Therefore, the allowance of higher FAR and GC should be linked with commensurate prices.

Audit noticed that the allowance of higher effective FAR and GC in the Sports City resulted in incentive of ₹ 470.12 crore to the allottees in Sports City-01 and Sports City-02 plots, as worked out in ***Appendix-5.4.2***. After considering the development of group housing projects and the absence of corresponding development of sports infrastructure, the above incentive is tantamount to undue benefit of ₹ 470.12 crore in respect of the two Sports City plots.

In its reply, GNIDA confirmed the facts and figures and stated (October 2020) that the reserve price of plots is fixed every year after approval of the Board. During the Exit Conference (January 2021), the State Government agreed on this issue in the Chapter 'Pricing of Properties' and stated that higher FAR means more infrastructure and therefore should translate in higher prices.

Defeat of avowed objective of developing Sports City and REP

5.4.8.6 In *Noida Entrepreneurs Association vs. Noida & Others*[26], the Hon'ble Supreme Court has observed (May 2011):

[26] Writ Petition (Civil) No. 150 of 1997.

"The State or the public authority which holds the property for the public or which has been assigned the duty of grant of largesse, etc., acts as a trustee and, therefore, has to act fairly and reasonably. Every holder of a public office by virtue of which he acts on behalf of the State or public body is ultimately accountable to the people in whom the sovereignty vests. As such, all powers so vested in him are meant to be exercised for public good and promoting the public interest. Every holder of a public office is a trustee."

The existing development is not intended for the sporting public at large. GNIDA and developers had converted a purely sports/recreational facilities into primarily residential colony.

The world class sports infrastructure envisioned in the MP-2021 for GNIDA was to be created for public at large. It was to serve a public purpose and aid in overall development of GNIDA. However, as discussed in ***Paragraph 5.4.8.2***, GNIDA had approved nine separate putting hole golf courses in Sports City-01. These were green stretches between rows of golf villas which can at best be utilised by the inhabitants of the Group Housing societies only, with effectively no public access. Similarly, in the case of Sports City-02, the land parcel provided for the development of the golf course has been divided into two sub-divided plots without mentioning the measurement of the area of the golf course in the approved layout. This in itself is a travesty of what was intended to be a nine-hole golf course spanning 56 acres as per the GNIDA's own brochure of Sports City-01.

Audit concluded that the sports/recreational facilities intended in MP-2021 and scheme brochures of Sports City/REP plots have either not materialised at all or those created are in complete violation of the Master Plan's vision. As of March 2022, no sporting infrastructure are completed and made functional. The existing development is not intended for the sporting public at large. GNIDA and developers had converted a purely sports/recreational area into primarily residential colony, and at the same time giving undue monetary and concessional benefits to many builders in the name of sports/recreational facilities.

In its reply, GNIDA stated (October 2020) that plot of Sports City-01was sub-divided after approval of the competent authority and separate lease deeds were executed for each plot. Accordingly, separate map for each sub-divided plot was sanctioned by the Planning Division.

The reply does not address the issue of failure of GNIDA in ensuring the creation of 'world class sports infrastructure' envisioned in the Master Plan 2021 and the scheme brochures.

5.4.9 Conclusion

GNIDA had the primary mandate for the development of an industrial township. Although development of sports was not included in any of the functions mandated to the Authority under the Act, it was included in Master Plan-2021. In addition to allotment of two Sports City plots, GNIDA also allotted two plots for Recreational Entertainment Parks without the requisite approvals of the Board and the Government of Uttar Pradesh for land use change. GNIDA allowed development of group housing in these Recreational Entertainment Parks, which was violation of Building Regulations notified by GoUP and Master Plan 2021.

The envisioned concept of development of 'world class sports facilities' was not implemented as GNIDA totally failed to delineate any specification for level of sports infrastructure (golf course, multipurpose

playfield, tennis centre, swimming centre, *etc.)* due to adhocism in terms and condition in scheme brochure. No condition specifying prior experience in developing sporting infrastructure was prescribed in the scheme brochure. There was misuse of consortium clause which facilitated large scale sub-division of plots in Sports City-01, Sports City-02 and Recreational Entertainment Park-02 in favour of parties with grossly inadequate financial/executional capabilities. The sub-divisions have rendered the setting up of even nine-hole mini golf courses as envisaged in the brochure, an impossibility.

GNIDA also failed to prevail upon the allottee builders to honour their commitments. There was no mechanism for monitoring of progress of project or its functionality which resulted in delays in execution of project. No completion certificate has been issued so far (March 2022).

Allotment of Sports City/REP plots appeared to be an exercise aimed at developing residential real estate in the garb of developing sports and recreational related infrastructure. Allottees had developed Group Housing projects without reporting any progress of creation of sports infrastructure. GNIDA did not open Escrow Accounts with the allottees to protect interest of GNIDA as well as home buyers. Allottees were also extended undue benefit of ₹ 1,480.24 crore[27] due to reduced pricing, invalid permission for developing group housing in recreational green area and allowance of extra FAR and ground coverage. For the failure in meeting the stated objectives of creating a Sports City, huge losses caused to GNIDA and undue benefits given to builders, the State Government should fix responsibility against the delinquent officers.

5.4.10 Recommendations

Recommendation Number	Recommendation
26.	**The State Government should, in the light of large scale departure and dilution from the originally planned sporting theme, review the structure and implementation of such a category. The State Government has accepted the recommendation.**
27.	**The State Government should lay down clear and specific norms for development of sports cities and REP in consultation with experts. The State Government has accepted the recommendation.**
28.	**The State Government should fix responsibility against the delinquent officers for diverting from the stated objective of creating a Sports City and giving undue benefits to the builders under the garb of a Sports City/REP.**

[27] Paragraph 4.4.2 (₹ 690.76 crore), Paragraph 5.4.7.2 (₹ 319.36 crore) and Paragraph 5.4.8.5 (₹ 470.12 crore)

CHAPTER–V (5)
Allotment of Institutional and IT Plots

CHAPTER–V

Allotment of Properties

V (5) Allotment of Institutional and IT Plots

Introduction

5.5.1 Greater Noida Industrial Development Authority (GNIDA), as one of its objectives, develops land for Institutional and Information Technology Sectors. As per Master Plan 2021, there has been a significant demand from reputed engineering, medical, management colleges, integrated schools for institutional plots and for Information Technologies (IT) and Information Technologies enabled Services (ITeS) plots. Allotments of these properties are made by the GNIDA on the recommendation of Screening/Allotment Committee based on screening of applications and interview of applicants.

The Institutional Properties Division (Institutional Division) of GNIDA deals with allotment of Institutional and IT plots and follows-up the post allotment compliances. The Project Division is responsible for development of infrastructure in the acquired area. The Planning Division of GNIDA is responsible for approval of building plans and monitoring of construction of the buildings as per approved building plan. The Finance Division is responsible for financial management including supervisory function over collection of funds and monitoring of expenses.

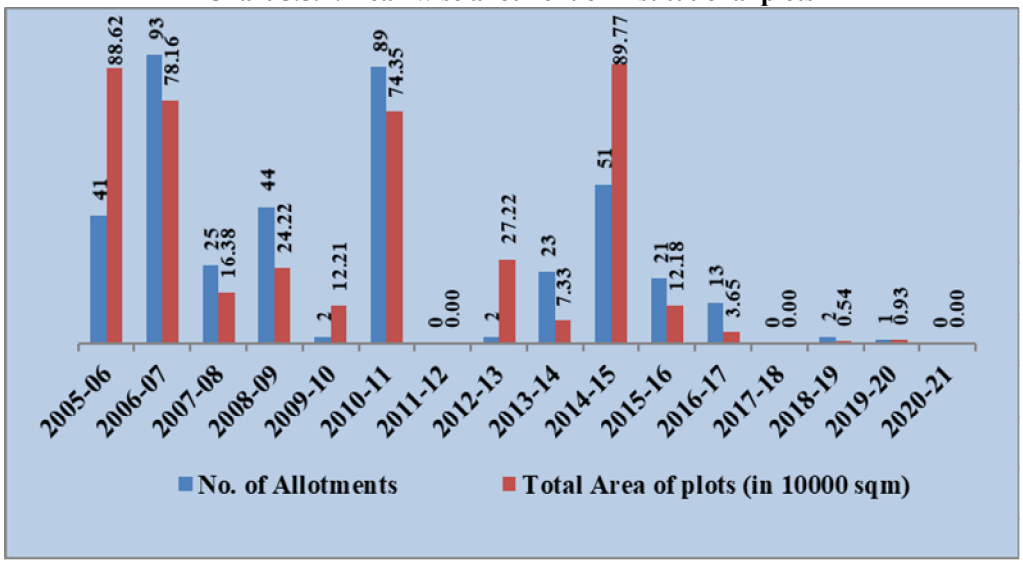
The process involved from launching the scheme till follow-up of compliances is discussed in ***Paragraph 5.1*** of Chapter-V on Allotment of Properties-General.

Status of allotments of Institutional and IT Plots in GNIDA

5.5.2 The allotment of Institutional plots commenced in March 1992 and 779 Institutional plots (area 1,123.64 hectare) were allotted under 15 schemes upto March 2021. Similarly, the allotment for IT Sector was started by GNIDA in November 1999 and 219 IT plots (area 604.65 hectare) were allotted in six schemes upto March 2021.

Year-wise number of plots allotted and their aggregate area during 2005-06 to 2020-21 is depicted in **Charts 5.5.1** and **5.5.2**.

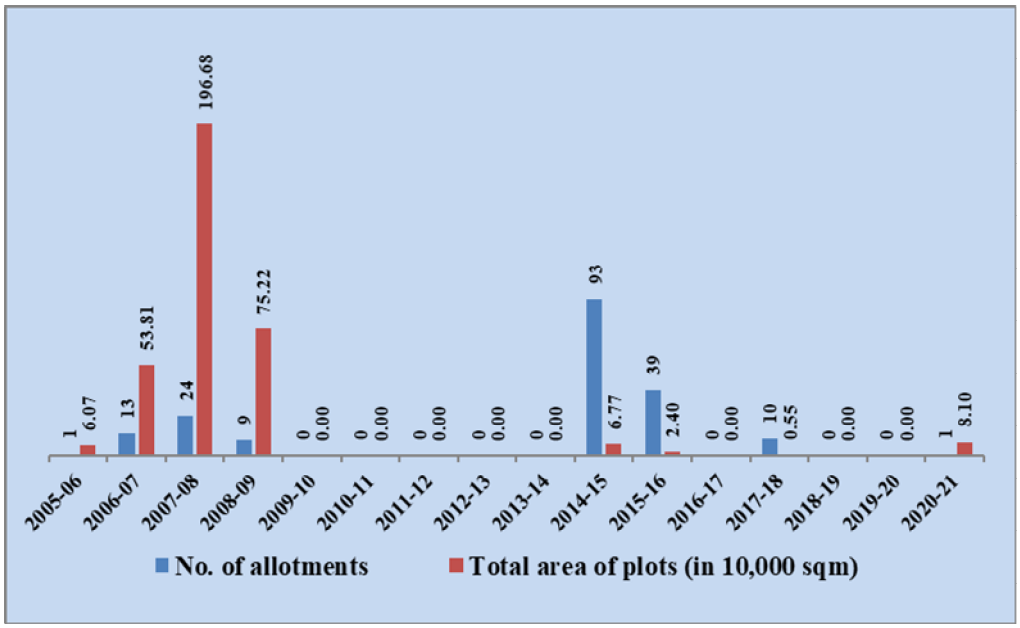
Chart 5.5.1: Year-wise allotment of Institutional plots



Source: Information furnished by GNIDA.

It is also clear from **Chart 5.5.1** that out of 407 allotments of Institutional plots measuring 435.56 hectare during 2005-06 to 2020-21, GNIDA allotted 294 Institutional plots measuring area 293.95 hectare during 2005-06 to 2011-12 which was 67.48 *per cent* of total area of allotment during 2005-06 to 2020-21.

Chart 5.5.2: Year-wise allotment of IT plots



Source: Information furnished by GNIDA.

It is evident from above Chart that out of 190 allotments of IT plots measuring 349.60 hectare during 2005-06 to 2020-21, GNIDA allotted 46 IT plots measuring area 325.71 hectare during 2006-07 to 2008-09 which was 93.17 *per cent* of total area of allotment during 2005-06 to 2020-21.

As of April 2021, overdue against the land premium (principal), lease rent and interest was ₹ 1,962.35 crore against 569 allottees (57.01 *per cent*) out of 998 allotments of Institutional and IT plots made since inception.

Further, out of 407 allottees of Institutional plots during 2005-06 to 2020-21, the overdue amounts against the land premium and other dues including lease rent, interest, penal interest accummulated to ₹ 1,002.18 crore against 272 allottees. Similarly, out of 190 allottees of IT plots, the overdue amounts against the land premium and other dues including interest, penal interest, lease rent accumulated to ₹ 496.82 crore against 137 allottees. The details are given below in **Table 5.5.1**.

Table 5.5.1: Overdue against allottees

Allottees category	Total No. of allotments	No. of allotments against which dues were outstanding	Overdue against defaulting allottees (₹ in crore)			
			Principal amount	Interest/ penal interest	Lease Rent	Total
Institutional (A)	407	272	306.58	558.41	137.19	1002.18
IT (B)	190	137	102.64	236.19	157.98	496.82
TOTAL (A+B)	**597**	**409**	**409.22**	**794.60**	**295.17**	**1499.00**

Source: Information furnished by GNIDA.

It is evident from the above that GNIDA has overdue of ₹ 1,499 crore to be recovered from Institutional and IT allottees as of April 2021.

The age-wise analysis of above overdue is detailed in **Table 5.5.2**.

Table 5.5.2: Age-wise analysis of overdue as of April 2021

Period of overdue	Institutional		IT	
	No. of defaulting allottees	Overdue against defaulting allottees up to April 2021 (₹ in crore)	No. of defaulting allottees	Overdue against defaulting allottees up to April 2021 (₹ in crore)
Above 10 years	14	73.81	3	31.88
Five to 10 years	82	475.01	16	163.02
Three to five years	41	120.24	11	17.15
Below three years	135	333.12	107	284.77
Total	**272**	**1002.18**	**137**	**496.82**

It may be seen from the above table that an amount of ₹ 881.11 crore was overdue from 167 allottees (137 Institutional allottees and 30 IT allottees) for more than three years, however, GNIDA did not cancel the plots of defaulting allottees in accordance with the terms and conditions[1] of the allotment.

GNIDA stated (November 2020) that notices had been issued to the defaulters from time to time and in case of failure in payment, allotments have also been cancelled. The fact however remains that the plots of above defaulting allottees have not been cancelled so far (April 2021).

Audit Coverage

5.5.3 As per data obtained (January 2018) from GNIDA at the time of selecting sample for detailed examination of land allotment cases, GNIDA had allotted 411 institutional plots having an aggregate area of 442.90 hectare and 219 IT plots having an area of 390.79 hectare during the period of Performance Audit, *i.e.,* 2005-06 to 2017-18. Out of these allotments, allotments of 47 institutional plots measuring 233.03 hectare and 73 IT plots measuring area of 333.61 hectare were selected (August 2018) on the basis of stratified random sampling through IDEA software for detailed examination in the Performance Audit. However, records relating to allotments of six IT plots (details in ***Appendix-5.5.1***) were not provided to Audit during the course of audit.

Audit examined the allotment files of 47 institutional[2] and 67 IT[3] plots. Besides, joint physical verification with GNIDA representatives was carried out in four sample cases[4] (three institutional and one IT plot).

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[1] Allotments were liable to be cancelled in case of default on the part of the applicant allottee/lessee for breach/violation of terms and conditions of registration, allotment/lease and/or non-deposit of reservation money.

[2] This includes two cases allotment of which was later cancelled by GNIDA, *viz.,* Youth IT Solutions Private Limited (Plot no. 17/2, Sector Knowledge Park 3) and Indogulf Diagnostics and Research Centre Private Limited (Plot no. 204/1 Sector Knowledge Park 5).

[3] This include 17 cases allotment of which was later cancelled by GNIDA, *viz*., Skylinker Projects Private Limited, Subha Infotech Private Limited, MMA Infrastructure and Developers Private Limited, Galaxy Technobuild Private Limited, Regalia Infotech Private Limited, Splender Infopark Private Limited, Diamond IT Infracon Private Limited, Pooja Infotech Private Limited, Sukhmani Technologies Private Limited, Tecxpert Software Private limited, Harbir Singh, Manbir Singh, Inderjit Arora, Himanshu Jain, Pradeep Kumar Jain, Mav Steels Private Limited, Rampal Singh Mukhtyaar Ahmed.

[4] Aster Institute of Management Private Limited, J. S. Furnishing (P) Limited, G B Educational Society and SDS Infotech Private Limited.

Audit findings

The Audit findings, as a result of examination of sample cases and analysis of outcome of the allotment of plots are discussed in succeeding paragraphs. These audit observations have been organised as under:

- Deficiencies in systems and procedures (***Paragraphs 5.5.4 to 5.5.4.3***);
- Irregularities in allotments (***Paragraphs 5.5.5 to 5.5.5.2***);
- Violation of Policy and procedures for property management (***Paragraphs 5.5.6 to 5.5.6.11***);
- Failure in compliance of terms and conditions of scheme brochures (***Paragraphs 5.5.7 to 5.5.7.7***); and
- Outcome of allotments of Institutional and IT plots (***Paragraph 5.5.8***).

Deficiencies in systems and procedures

5.5.4 Audit noticed that deficiencies existed in systems and procedures for property management in GNIDA which led to financial losses and failure in monitoring the projects in the allotted plots. These are discussed in succeeding paragraphs.

Allotment of plots without ensuring intactness and free from encumbrances

5.5.4.1 As a matter of prudence, GNIDA should ensure that plots proposed to be allotted are free from all encumbrances and all infrastructure amenities are well developed to enable the entrepreneurs to establish their institutional and IT projects within the time prescribed in the Policy/Rules of GNIDA so that there is no delay in issuing lease plan[5] and hand over is quick and smooth. Allotment without ensuring the intactness and encumbrance free status of plots, gives rise to disputes with the allottee later on resulting in unpaid dues and their re-schedulement, allowance of zero period and delay in construction of projects.

GNIDA allotted plots without ensuring their intactness, encumbrance free status and development of infrastructure facilities.

Audit noticed that GNIDA does not have a foolproof system to ensure the intactness (free from all encumbrances) of the plots before issuing allotment letters to the allottees. Audit found instances of allotting undeveloped/ disputed/ unacquired plots, which led to failure in establishment or delayed establishment of the institutional and IT units besides financial losses to GNIDA as discussed hereunder:

- In the scheme brochure it was mentioned that the list of available plots would be displayed on the notice board but no such record regarding preparation of list of available plots for allotment and its display on the notice board was found in files submitted to Audit. This indicates that GNIDA called applications for allotment without accurate assessment of available plots which resulted in delays in issue of lease plan, execution of lease deed and giving physical possession of the allotted plot.

- Out of 47 cases of institutional and 67 cases of IT allotments test-checked, Audit noticed that eight institutional plots (total area- 33.18 hectare) and six IT plots (total area- 52.73 hectare) were disputed/encroached/ undeveloped at the time of allotments (***Appendices-5.5.2(A) and 5.5.2(B)***).

[5] A map showing the area and boundaries of the plot.

Thus, allotment of plots by GNIDA without ensuring their intactness, encumbrance free status and development of infrastructure facilities resulted in not taking off of the above 14 projects[6] defeating the intended objective of institutional and IT Sector development which indicated lack of due diligence by the Planning and Project Divisions.

In its reply, GNIDA stated (November 2020) that in many cases, there were court cases for additional compensation and agitation of farmers after allotment of plots. Further, in many cases due to not constructing/taking possession by the allottees after allotment led to encroachment by the farmers. It was also stated that the Authority is a self-financed institution and is not financially aided by the State Government. The Authority brings schemes on acquired land after paying compensation to farmers. The development works are executed from the funds received from allottees. The actual area is known only after carrying out development works.

The reply is not acceptable as GNIDA was unable to hand over physical possession of allotted plots to the allottees in the pointed out cases in time due to allotment of plots without ensuring their encumbrance free availability and intactness.

Absence of parameters for evaluation of the projects

5.5.4.2 Although, GNIDA framed the Manual for Institutional Property Management (MIPM) in March 2008 but there has been no similar manual for Property Management for IT plots till now (March 2021). MIPM mainly provides procedure for allotment, screening of applications, guidelines for transfer of plot, change in shareholding, change in constitution, renting of premises, declaration of premises as functional, time extension, *etc*.

GNIDA had not prescribed defined criteria for evaluation of the projects and of minimum turnover, minimum net worth and minimum liquidity which resulted in complete discretion in the hands of the officials.

Audit noticed that in allotment of Institutional and IT plots, GNIDA had not prescribed defined criteria for evaluation of the applicant's projects by the Screening Committee, such as financial health of the applicant, experience in the same/similar industry for which applied and parameters of minimum turnover, minimum net worth and minimum liquidity for examination of the project report submitted by the applicant. Further, GNIDA did not provide any guideline for assessment of minimum and maximum land required for any project.

This resulted in complete discretion in the hands of the officials and allotment to ineligible applicants.

In its reply, GNIDA stated (November 2020) that GNIDA constituted a committee for allotment comprising officers from Finance, Project and Planning Divisions. The allotments were made on the recommendations of the above Committee after evaluation of all the documents mentioned in the project report and with the approval of the CEO. The points to be examined by the Committee are mentioned in the scheme brochures.

The reply is not acceptable as in absence of defined criteria/parameters for evaluation of projects in the scheme brochures, the Allotment Committee made recommendations for allotment of plots at its discretion. It shows lack of due diligence on the part of GNIDA as the prospective allottees were

[6] The completion period for IT projects is seven years and extendable by maximum 36 months. While the completion period for Institutional projects is three years which can be extended by maximum 36 months.

producing the documents on undefined parameters, which could not properly assess requirement, eligibility, *etc.,* of the allottees.

Timeline for issue of checklist not fixed

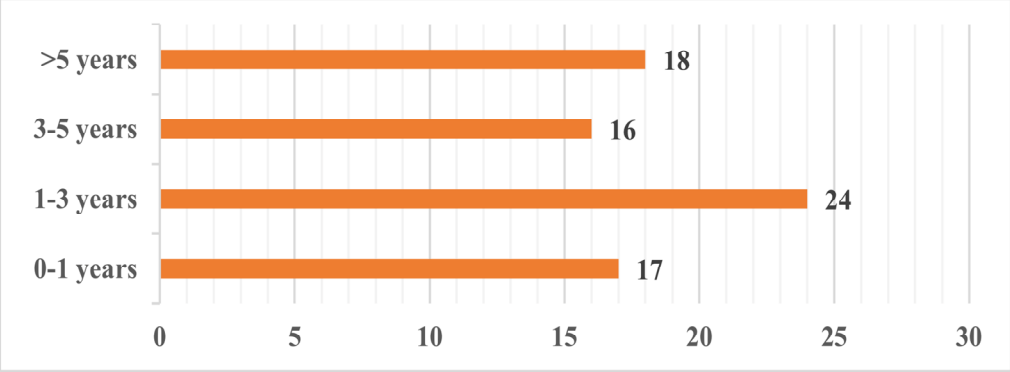
5.5.4.3 MIPM and the scheme brochure provide that the allottee is required to execute lease deed within 30 days from the date of issue of checklist[7] by GNIDA which shall be issued[8] after confirmation of receipts of allotment money. GNIDA provides 60 days for depositing allotment money from the date of allotment. However, GNIDA did not frame any time line for issue of checklist to allottees to execute lease deed.

There were delays in issue of the checklist in 75 cases of institutional and IT allotments which resulted in subsequent delays in execution of lease deed and deprived GNIDA of revenue from lease rent of ₹ 53.19 crore.

Audit noticed that out of 45 cases[9] of institutional allotment, in 31 cases allotted during May 2005 to September 2016, there were delays in issue of the checklist by GNIDA ranging from two months to 14 years which should have been issued immediately after receipt of allotment money[10]. These included nine cases with delays of more than five years. This delay in issue of checklist resulted in subsequent delay in execution of lease deed and deprived GNIDA of revenue from lease rent of ₹ 27.08 crore. (***Appendix-5.5.3 (A)***).

Similarly, out of 50 cases[11] of allotment of IT plots, in 44 cases there were delays in issue of the checklist by GNIDA ranging from seven months to nine years. These included nine cases with delays of more than five years. This resulted in delay in execution of lease deed and deprived GNIDA of revenue of lease rent of ₹ 26.11 crore ***(Appendix-5.5.3(B))***. It was also noticed that this delay was not monitored at any level. The age-wise analysis of such cases in institutional and IT plots are depicted in the **Chart 5.5.3**.

Chart 5.5.3: Delay in issue of checklist



Source: Information furnished by GNIDA.

Thus, 79 *per cent* of the test checked cases[12] were affected with this deficiency in the system, which resulted in losses to GNIDA on account of lease rent to the extent of ₹ 53.19 crore. This also led to extension in period of completion thereby delaying the projects.

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7 Pre-requisite for execution of the lease deed.
8 As prescribed in the scheme brochure for allotment of Group Housing Plots.
9 Excluding two cases checked in Audit but cancelled later on, *viz.* Youth IT Solutions Private Limited and Indogulf Diagnostics and Research Centre Private Limited.
10 In absence of any time frame, Audit has taken five days as grace period for completion of formalities for issue of checklist in addition to 60 days period provided for depositing allotment money from date of allotment.
11 Excluding 17 cases checked in Audit but cancelled later on.
12 75 allotments out of total 95 allotments.

In its reply, GNIDA stated (November 2020) that delay in development work, lease plan and checklist was caused due to staff shortage. Further, in case of Vinayak Education Society GNIDA stated that there was no provision of penalty for delay in execution of lease deed in the scheme brochure. In case of Vanasthali Jain Society the lease deed was executed within the prescribed time period of 30 days after issue of checklist. In case of Shri Krishna Lifeline Hospital Limited checklist has not been issued due to complete area of plot not being available. In case of Ethnic Vastukar Private Limited, there have been delay in giving physical possession of the plot to the allottee due to farmers' agitation and court order. In case of Pelican Friends Shiksha Samiti, GNIDA stated that the checklist was issued on 23 September 2016 and allottee has been given time extension upto 31 December 2020 for execution of lease deed with penalty failing which the allotment will be cancelled as per terms and conditions of the scheme brochure. No case wise reply was given in respect of remaining allottees.

The reply is not acceptable as GNIDA should have prescribed the period to issue checklist after deposit of the allotment money. The reply of GNIDA in respect of Vinayak Education Society and Vanasthali Jain Society does not address the Audit observation relating to delay in issue of checklist by GNIDA. Further, reply of GNIDA in case of Shri Krishna Lifeline Hospital Limited and Ethnic Vastukar Private Limited is also not acceptable as GNIDA was required to ensure that the allotted plots are free from all encumbrances. In case of Pelican Friends Shiksha Samiti, the checklist was required to be issued by 5 May 2011 whereas the same was issued on 23 September 2016. The unusual delay in issuing checklists to allottees of plots increases scope for manipulation.

Irregularities in allotments

5.5.5 Audit noticed irregularities committed at various stages of screening of the applications and allotments. These are discussed below.

Allotment of plots to ineligible applicants

44 plots of institutional and IT category were allotted to applicants who did not have one or more prescribed documents. Out of these, projects could be completed in only four cases.

5.5.5.1 MIPM and the scheme brochures provide that applications would be examined by the Screening/Allotment Committee. The applicants had to submit the details regarding background of promoters, aims and objective of the institute, registration/certificate of incorporation, audited accounts and balance sheet of last three years, three years projected cash flow of the project, statement of sources of funds, liquidity certificate from any nationalised/ scheduled bank not older than six months, land use pattern, construction plan and schedule of implementation alongwith the applications.

Further, the scheme brochure also provided that if allotment is acquired through misrepresentation/suppression of material fact, GNIDA shall be free to exercise its right of cancelling the lease/allotment.

Audit noticed that out of 45 cases of allotment of institutional plots, 28 plots were allotted to applicants who did not have one or more prescribed documents relating to registration certificate, financial statements, turnover, net worth and liquidity certificate. Similarly, in 16 cases out of 50 cases of allotment of IT plots, the applicants did not have one or more documents relating to financial statements, turnover, net worth and liquidity certificate ***(Appendices 5.5.4(A) and 5.5.4(B))***. In spite of this, the Screening/Allotment

Committee recommended for these allotments which were approved by the Chief Executive Officer (CEO).

Out of above 44 cases[13] of allotment to applicants who did not submit the required documents, projects were due for completion in 31 cases as of April 2021. Of these 31 cases, projects were completed by the allottees in four cases only and in remaining 27 cases, projects were incomplete even after the expiry of the stipulated period. In seven other cases, even the lease deeds were not executed which was a pre-condition to start the project. The projects were neither due for completion nor were completed in four other cases. In remaining two cases, allotments were cancelled by GNIDA due to not complying with the terms and conditions of the scheme brochures. Failure to start and complete the projects corroborates the fact that allotments were made to applicants who were not competent to execute the projects timely. Four of the above 44 plots were transferred through change in 100 *per cent* shareholding before completion of the projects. One of these four projects was, however, completed after the transfer.

Thus, the Allotment Committee entertained the applications and recommended allotments to applicants who lacked requisite documents for allotment. On the basis of recommendations of the Allotment Committee, allotments were made by GNIDA after approval of CEO. GNIDA thus extended undue benefit to 44 allottees who were otherwise ineligible for allotment. This indicates that due diligence was not exercised by the Allotment Committee. The Government may get the matter investigated.

In its reply, GNIDA stated (November 2020) that the provisions of MIPM 2008 were not applicable on allotments prior to 2008. The allotment was made as per recommendation of Allotment Committee on the basis of documents submitted at the time of application with the approval of CEO.

GNIDA also accepted that the Authority has not prescribed any minimum norms for the applicants.

The reply only elaborates procedure for allotments. No reason for allotments made despite lack of required documents as per scheme brochure was given. Further, GNIDA not prescribing any minimum criteria for evaluation of the eligibility of the applicant for allotments of plots prior to 2008 or thereafter, shows lack of due diligence by GNIDA and leaving room wide open for manipulation and favouring ineligible applicants.

Short deposit of prescribed registration/allotment money

5.5.5.2 Clause A-1 (2) of the special terms and conditions of the scheme brochure provided that the registration money equivalent to ten *per cent*[14] of total premium of the plot area shall be submitted with application. Section A-3 of special terms and conditions of the scheme brochure provided that allotment money equivalent to 20 *per cent*[15] of total premium (after adjusting registration money) of the plot will be deposited within 60 days after issue of

[13] 28 Institutional plots and 16 IT plots.

[14] Registration money equivalent to five *per cent* of total premium of the plots for the Institutional Scheme 2009-10.

[15] Allotment money equivalent to 10 *per cent* of total premium of the plots for the Institutional Scheme 2009-10.

GNIDA failed to comply with conditions of the scheme brochure and irregularly made allotment/executed lease deed without full deposit of the registration/ allotment money.

allotment letter. Further, it stated that extension for depositing allotment money shall not ordinarily be allowed. In case of default, the allotment offer would be cancelled and the registration money will be forfeited. In exceptional circumstances, CEO may extend the time for deposit of allotment money. Clause A-5 of special terms and conditions of the scheme brochure provided that the lease deed would be executed only after deposit of allotment money.

Audit noticed that, in the following two cases, allotment/lease deed was made/executed by GNIDA despite short deposit of registration/allotment money, thereby extending undue benefit to the allottees as detailed in **Table 5.5.3.**

Table 5.5.3: Details of plots allotted without deposit of registration/allotment money

Sl. No.	Name of Allottee	Date of Allotment	Facts	Audit observation
1	Divya Foundation	20.01.2011	The allotment money of ₹ 37.73 lakh had to be deposited by 21.03.2011, *i.e.*, 60 days from the allotment letter. The checklist for execution of lease deed was issued (09.02.2011) and lease deed was executed on 22.02.2011. The allottee deposited the allotment money only on 21.03.2012.	In violation of terms and condition of scheme brochure, GNIDA executed lease deed without deposit of allotment money which was deposited after lapse of 13 months from the date of the lease deed. Instead of forfeiting the registration money amounting to ₹ 37.73 lakh, the Institutional Division extended undue favour to the applicant by executing the lease deed.
2	Divine Star Race Educational Trust	27.09.2016	The registration money ₹ 1.20 crore was to be deposited with the application. The allottee deposited only ₹ 1.09 crore, *i.e.*, short by ₹ 11.00 lakh at the time of application which was deposited (22 November 2016) after allotment.	GNIDA ignored short deposit of registration money and allotment was made to the allottee instead of rejecting the application. This resulted in undue favour to the applicant.

Source: Information furnished by GNIDA.

Thus, GNIDA failed to comply with conditions of the scheme brochure and irregularly made allotment/executed lease deed without full deposit of the registration/allotment money.

In its reply, GNIDA accepted (November 2020) the audit observation in respect of Divya Foundation and stated that responsibility of the Allotment Committee ends with issue of allotment letter. It was further stated that the allottee is not paying its dues presently and final show cause notice for termination of allotment has been issued to the allottee. No reply was furnished in respect of Divine Star Race Educational Trust.

The reply of GNIDA confirms the contention of Audit that undue benefit was extended to Divya Foundation by execution of lease deed without deposit of full allotment money.

Violation of policy and procedures for property management

5.5.6 The Management of GNIDA failed to ensure compliance to the policy and procedures for property management as discussed in the succeeding paragraphs.

Provisions of the Manual for Institutional Property Management not complied with

5.5.6.1 The MIPM stipulated terms and conditions for allotment of plots under institutional category in detail. The applications for allotment of plots were finalised as per terms and conditions mentioned in the scheme brochures of GNIDA. Any deviation or dilution of the provisions of MIPM without justification and due approval was irregular which could also lead to loss of revenue to GNIDA.

Audit test checked four schemes (INS06, INS09, INS10-14 and INS 11-2016) of institutional plots and noticed deviations in the scheme brochures *vis-à-vis* provisions of MIPM as detailed in **Table 5.5.4.**

Table 5.5.4: Deviations in the scheme brochures *vis-à-vis* provisions of MIPM

Sl. No.	Provision of the Manual	Deviation in Scheme Brochure from the provisions of the Manual				Implication
		Scheme INS06	Scheme INS09	Scheme INS 10-14	Scheme INS 11-16	
1.	*Eligibility for applying:* Para B 1 of MIPM stated that for allotment of institutional plots, an Individual, firm, trust, registered society or body corporate can apply. However, for allotment of plots for Educational Institution or Vocational Training Institute, Individual or Company were not eligible to apply. Further, vide amendment (June 2008[16]) in MIPM, the companies registered under Companies Act were made eligible for allotment of plots for above purposes, if recognising body permits the company for the same. The applicant was to submit an undertaking with the application for the above recognition and in case of failure to get recognition, the allottee had to surrender the plot.	Though the scheme brochure stated that Company registered under the Companies Act, 1956 can apply, it did not mention the condition of permission from the recognising body and submission of undertaking by applicant for above recognition.				The allotment of plots was made to eight allottee companies[17] without undertaking for recognition of the educational institute from the respective recognising bodies, *viz.,* UGC, AICTE, CBSE and others. The recognising bodies require that the applicant company should be registered as 'Not for Profit' Company under Section 25 of Companies Act, 1956. However, none of these companies was registered as Not for Profit Company under the Companies Act, 1956.
2.	*Forfeiture of registration money:* Para C-2 of MIPM stated that if felt necessary, the applicant will be invited for detailed discussion/ presentation of his/her project. In case of applicants	The Condition regarding forfeiture of registration money in case of failure to appear for presentation by the applicant was not mentioned in the scheme brochures.				-

[16] 70th Board meeting agenda item No. 12.

[17] Conwood Medipharma Private Limited, Triupati Aircon Private Limited, Greater Noida Health And Education Private Limited, Aster Institute of Management Private Limited, Radiant Publishers and Information System Private Limited, J.S. Furnishings (P) Limited, Youth I.T. Solutions Private Limited and LEAD Infra services Private Limited.

Sl. No.	Provision of the Manual	Deviation in Scheme Brochure from the provisions of the Manual				Implication
		Scheme INS06	Scheme INS09	Scheme INS 10-14	Scheme INS 11-16	
	not appearing for presentation, registration money shall be forfeited without any further notice.					
3.	*Location charges:* As per Para F of MIPM, for plots on corner, facing park or green belt and 45-meter road, additional 5 *per cent* of premium for each would be charged. For plots having more than one location benefit, location charges would be added.	The provision of location charges for plots on corner, facing park or green belt was not mentioned in the brochures of scheme INS06 and INS09.				In three cases[18] of allotment of institutional plots, the location charges were not levied as discussed in the subsequent para.
4.	*Pre-payment:* No rebate on interest shall be allowable in case pre-payment is made in parts.	Provision not mentioned in the scheme brochures.				Violation of the condition in case of Shanti Devi Murlidhar Educational Society is discussed in the subsequent para.

Source: Information furnished by GNIDA.

Due to not including the MIPM provisions in scheme brochures, ineligible companies were allotted eight institutional plots and location charges of ₹ 1.77 crore were not levied.

It is evident from the above Table that the eight companies were allotted institutional plots on recommendation of the Screening Committee with the approval of CEO which were not registered as 'Not for profit' Company under Section 25 of Companies Act, 1956 – a pre-requisite for recognition as educational institution, hence they were ineligible for allotment as per amended clause of MIPM but not incorporated in the scheme brochures.

Further, due to not including the MIPM provision for location charges in respect of corner plot and plot facing park/green belt in the scheme brochures, GNIDA failed to charge corner charges of ₹ 1.77 crore with respect to three allottees as detailed in ***Appendix-5.5.5.***

Moreover, as per provision of MIPM no rebate on interest shall be allowable in case of pre-payment of installments of premium and interest thereon in made in part. Audit noticed that an institutional plot of area 27,000 sqm was allotted (June 2015) to Shanti Devi Murlidhar Educational Society at a premium of ₹ 35.63 crore. The Institutional Division allowed rebate of ₹ 0.44 crore for pre-payment of installments made in parts which was in violation of provision of the MIPM and resulting in loss to GNIDA.

In its reply, GNIDA stated (November 2020) that provisions of Property Manual had been incorporated in the aforesaid schemes. The recognition of the course is obtained by the allottee education institutions after allotment before commencement of the session and the MIPM did not prescribe requirement of recognition certificate from approving Authority/Body at the time of allotment. Further, GNIDA stated that the location charges were waived off by the Board in the 112th Board Meeting (7 July 2018) for those allottees who were not informed about location charges. The Authority is an autonomous and self-financed body and its Board is fully empowered to waive off location charges. In regard to pre-payment of interest, allottee can deposit

[18] LEAD Infra Services Private Limited, Chandralekha Foundation and Divya Foundation.

whole or part of the due amount as per rules of the Authority. Hence, there was no loss to GNIDA.

The reply is not acceptable as specific provisions of MIPM were not included in the above schemes brochures. The ineligible companies were allotted institutional plots who were not registered under Section 25 of the Companies Act, 1956 and undertakings for recognition of institution were not obtained from the allottees at the time of application. Further, regarding location charges and pre-payment of interest, the reply of GNIDA is also not acceptable as these losses occurred due to not incorporating laid down provisions of MIPM in the schemes brochures. The contention of GNIDA that location charges were waived off by the Board is unacceptable as GNIDA failed to intimate the levy of location charges to the allottees by its own mistake. The responsibility for not including such clauses in the scheme brochures should be fixed as it has impact on revenue of GNIDA.

Failure to withdraw 25 per cent rebate on the premium from the allottees who did not adhere to the completion schedule

5.5.6.2 According to the IT Policy 2004 of GoUP, Information Technology or Electronics units set up in the State with an investment of ₹ 50 crore or more shall be classified as mega investment units. The mega investment units shall be given land at a rate at least 25 *per cent* lesser than the sector rate by Development Authorities, Industrial Development Authorities and Uttar Pradesh Avas Evam Vikas Parishad. Further, the scheme brochure provided that the allottees will make the minimum investment of ₹ four crore per acre excluding land cost within seven years from the date of lease deed and an annual certificate of expenditure from Chartered Accountant and approved Valuer was required to be submitted in this regard. If the said investment is not made by the allottee then the rebate will lapse[19] and the allottee has to deposit the rebate amount with interest in the accounts of GNIDA. The scheme brochure also provided that the lessee shall have to invest 30 *per cent* of the minimum acceptable investment in the first three years (excluding land cost) and 100 *per cent* of the minimum acceptable investment in seven years.

GNIDA neither ensured the timelines of the execution of the mega investment IT projects nor withdrew the rebate of 25 *per cent* amounting to ₹ 102.27 crore for mega investment units.

Audit noticed that out of 50 cases of allotment IT plots, 19 allottees did not submit annual certificate of expenditure from Chartered Accountant and approved Valuer which indicates that required investment excluding cost of the land was not made by these allottees. However, the Planning Division neither ensured the time bound construction nor the Institutional Division demanded annual certificate of expenditure from the allottees. Therefore, the rebate of 25 *per cent* amounting to ₹ 102.27 crore **(*Appendix-5.5.6*)** for mega investment units was to be recovered from the allottees alongwith interest of ₹ 99.30 crore by the Institutional Division but it failed to do so.

Thus, GNIDA neither ensured the timeline of the execution of the mega investment projects nor withdrew the rebate there by extending undue benefit of ₹ 201.57 crore. Lack of due diligence on the part of the Institutional Division is evident in the matter.

In its reply, GNIDA accepted (November 2020) the audit observation and stated that notices have been issued for deposit of mega investment rebate

[19] The completion period for IT projects is seven years and extendable by maximum 36 months.

alongwith interest in accordance with the decision of 117th Board meeting that the rebate of mega investment will be withdrawn if the allottee did not complete the project within timeline and fails to submit certificate of investment. However, no responsibility has been fixed by GNIDA for not monitoring the submission of annual certificates of expenditure and completion of the projects within timeline by the allottees. Recovery of said rebate is awaited (March 2022).

Undue favour by allotting institutional plots for commercial activities

5.5.6.3 Clause 2 of Chapter I of the Greater Noida Industrial Development Area (Preparation, Revision and Finalisation of Plan), Regulations, 2012 defined the 'commercial use' and 'institutional use' as being defined in the Master Plan. The Master Plan 2021 stated that institutional land use comprised area of Government/Semi Government and private institutions and offices, regional level institutions (IT and ITeS use) and public utilities. The land rates for institutional categories ranged from ₹ 190 per sqm in 1993-94 to ₹ 11,590 per sqm in 2014-15 which were lower than the land rate for commercial category ranging from ₹ 2,375 per sqm in 1993-94 to ₹ 44,245 per sqm in 2014-15.

In the 46th Board meeting (25 March 2003), an issue regarding allotment for milk booth, nursing home and petrol pump through invitation of tenders was proposed on the ground that these activities are of commercial nature. The Board directed the Management to put up the proposal after analysing the rates.

Further, in its 47th meeting (30 June 2003), the Board approved the proposal for determining procedure for allotment of petrol pumps through tender considering it as commercial activity. However, the procedure for allotment was put up late in the 100th Board meeting (4 February 2015) wherein the Board decided to fix the reserve price for allotment of petrol pumps at the rate applicable for commercial category. The petrol pumps were accordingly allotted under commercial category during the schemes launched in February 2015 and September 2016. The milk/vegetable booths were also allotted under commercial category from the schemes launched in July 2006.

Further, the Board in its 51st meeting (8 November 2004) decided that it is not justifiable to allot land for office to private institutions in institutional category. This type of allotments fell under commercial category. Moreover, on comparing the allotment of offices in another development authority in the vicinity, Audit noted that allotment of office spaces is covered under commercial category in Delhi Development Authority (DDA) also.

Thus, the activities of petrol pump/CNG station, milk booth, private nursing home/hospitals, and offices for companies/firms were of the commercial nature. However, inspite of the approval of the Board in June 2003 to allot the petrol pumps under commercial category, the petrol pumps/CNG stations were continued to be allotted under institutional category upto year 2007-08 by the Institutional Division as the procedure for its allotment was not finalised. GNIDA took 11 years and eight months to finalise the procedure in February 2015.

Audit noticed that the GNIDA allotted 99 plots for petrol pumps, milk/vegetable booths, private nursing homes/hospitals and companies/firms'

offices during the years 1993-94 to 2015-16[20] by considering them under the institutional category instead of under the commercial category though these uses did not conform to institutional land use.

Besides, Audit also cross checked the documents with Registrar of Companies which confirmed that none of the allottee companies have registration as non-profit company under Section 25 of the Companies Act, 1956/Section 8 of the Companies Act, 2013.

GNIDA extended undue benefit of ₹ 532.74 crore to 99 allottees by allotting the 'institutional' plots for 'commercial' activities.

Therefore, due to considering the allotment to entities with commercial nature under the institutional category at the corresponding lower rates, GNIDA lost revenue on account of land premium and lease rent aggregating to ₹ 268.36 crore during the years 1993-94 to 2015-16 and interest of ₹ 250.96 crore at the rate of eight *per cent* upto March 2021 (***Appendix-5.5.7***).

It was further observed that the stamp duty due on registration of properties was applicable at the rate of five *per cent* of premium amount *plus* one-time lease rent[21]. Consequent to allotment of the above 99 plots under institutional category, the State Exchequer was also put to loss of revenue amounting to ₹ 13.42 crore towards stamp duty.

Thus, GNIDA extended undue benefit of ₹ 532.74 crore to 99 allottees by allotting the institutional plots for commercial activities.

During the Exit Conference (January 2021), the State Government and GNIDA stated that action in the light of Audit observation will be taken after receipt of the Audit report and guidelines will be issued after consulting Chief Town and Country Planner (CTCP) which is awaited (March 2022).

Loss due to inadmissible allotment of institutional green area at token amount

5.5.6.4 In the 40th Board meeting (17 July 2001), it was decided that the institutional allottees will be allotted 25 *per cent* additional area free of cost in the institutional green category for development of green belt. However, in the 51st Board meeting (08 November 2004), it was decided not to allot 25 *per cent* green area to institutional allottees free of cost.

Audit noticed that out of 45 cases[22] of allotment of institutional plots, in two cases, Institutional Division allotted 25 *per cent* of the allotted land in institutional green category at token amount of one rupee per acre instead of the prevailing land rate against the decision of the Board. The details of allotments are given in **Table 5.5.5.**

Table 5.5.5: Details of allotment of Institutional green area at token amount

Sl. No.	Name of allottee	Date of allotment	Size of Plot (sqm)	25 *per cent* green area	Rate applicable at the time of allotment	Premium (₹ in crore)	One-time lease rent (27.5 *per cent* of premium) (₹ in crore)
1	2	3	4	5 = col.4*25 *per cent*	6	7=col.6*col. 5	8
1.	Saket Education Society	12.05.2005	202350	50588	1250	6.32	1.74

[20] 44 plots upto May 2003 and 55 plots from June 2003.
[21] 11 *per cent* of the premium amount applicable to Commercial category allotments.
[22] Excluding two allotment cases in sample which were subsequently cancelled by GNIDA.

Sl. No.	Name of allottee	Date of allotment	Size of Plot (sqm)	25 *per cent* green area	Rate applicable at the time of allotment	Premium (₹ in crore)	One-time lease rent (27.5 *per cent* of premium) (₹ in crore)
1	2	3	4	5 = col.4*25 *per cent*	6	7=col.6*col. 5	8
2.	Icare Health Projects and Research Private Limited	12.05.2006	231934	57982	1375	7.97	2.19
Total			**434284**	**108570**		**14.29**	**3.93**

Source: Information furnished by GNIDA.

It is evident from the above table that GNIDA suffered loss of ₹ 18.22 crore on account of premium and lease rent due to allotment of 25 *per cent* area of allotted land at one rupee per acre. Besides, there was also loss of stamp duty of ₹ 0.91 crore at the rate of five *per cent* of premium and lease rent to the State Exchequer in above cases. There was also loss of interest amounting to ₹ 22.35 crore on the premium and lease rent upto March 2021.

GNIDA extended undue benefit of ₹ 41.48 crore to two allottees by allotting the green area at token money of one rupee per acre even after withdrawal of the provision for free allotment by the Board.

Thus, GNIDA extended undue benefit of ₹ 41.48 crore to two allottees by allotting the green area even after withdrawal of the provision for free allotment by the Board.

In its reply, GNIDA stated (November 2020) that the decision of the Board was not to allot green area free of cost. Therefore, green area was allotted at licence fee of one rupee per acre with approval of the CEO.

The reply of GNIDA is not acceptable as GNIDA violated decision of the Board not to allot green area free of cost and charged token money of one rupee per acre which tantamounts to giving it free. It is notable that GNIDA in another case of allotment under Institutional green scheme (Customised Call Centre Service Limited), allotted (March 2011) the total area of plot at the prevailing rate.

During the Exit Conference (January 2021), the State Government and GNIDA accepted the facts and assured action after investigation of the matter. The action in the matter was awaited (March 2022).

Short charging of premium due to lower fixation of land rate

5.5.6.5 An agenda pertaining to fixation/approval of sale price for the year 2013-14 of various land uses was placed in the 95th Meeting (27 May 2013) of the Board of GNIDA. The Board approved the land rate for allotment in electric sub-station category at the rate of ₹ 7,010 per sqm (an increase of 8.53 *per cent* over the rate of ₹ 6,460 per sqm for 2012-13. Further, in the 96th Meeting (29 November 2013) the Board of GNIDA reduced the rate to ₹ 4,165 per sqm as per recommendation of the Rate Fixation Committee which cited the request of the allottee (Noida Power Company Limited[23]) and public interest.

In the 97th Board meeting (12 February 2014), GNIDA fixed the land rate for allotment in electrical sub-station category at ₹ 4,590 per sqm (an increase of 10.21 *per cent*) for the year 2014-15 taking the base rate of ₹ 4,165 per sqm of

[23] A joint venture between a private party (72.73 *per cent* shareholding) and GNIDA (27.27 *per cent* shareholding).

Six plots were allotted to NPCL for electric sub-stations at lower rate in the year 2013-14 and 2014-15 due to which GNIDA suffered loss on account of premium and one-time lease rent aggregating to ₹ 38.66 crore. GNIDA had been charging market rate to NPCL before and after these allotments.

previous year 2013-14. Further, the land rate for electric sub-station was increased to ₹ 8,615 per sqm for the year 2015-16 without any linkage to the base rate of the previous year, *i.e.*, ₹ 4,590 per sqm. As full rates were restored in 2015-16, reduction of rates of electric sub-station category for 2013-14 and 2014-15 for allotment to NPCL was not justified.

Audit noticed that six plots were allotted to Noida Power Company Limited (NPCL) for electric sub-stations at lower land rate of ₹ 4,165 per sqm and ₹ 4,590 per sqm in the year 2013-14 and 2014-15 respectively instead of allotting the land by taking the base rate ₹ 7,010 per sqm for 2013-14 and ₹ 7,726 per sqm[24] for 2014-15. As a result, GNIDA suffered loss on account of premium and one-time lease rent aggregating to ₹ 23.66 crore as detailed in **Table 5.5.6**.

Table 5.5.6: Loss due to incorrect fixing of land rate

Sl. No.	Allotment Number	Date of allotment	Size of the plot (in sqm)	Rate applied for allotment (in ₹)	Rate to be applied for allotment (in ₹)	Loss of premium (₹ in crore)	One-time lease rent at the rate 27.5 *per cent* of premium (₹ in crore)
1	2	3	4	5	6	7=(col.6-col.5)* col.4	8
1	INS0900097	29.04.2013	37281.17	4165	7010	10.61	2.92
2	INS1000001	13.03.2014	2560.00	4165	7010	0.73	0.20
3	INS1000002	13.03.2014	2400.00	4165	7010	0.68	0.19
4	INS10-1400019	11.11.2014	16806.76	4590	7726	5.27	1.45
5	INS10-1400020	11.11.2014	2400.00	4590	7726	0.75	0.21
6	INS10-1400048	17.03.2015	1630.00	4590	7726	0.51	0.14
Total						**18.55**	**5.11**

Source: Information furnished by GNIDA

In addition to above, this also caused loss of stamp duty to the State Exchequer of ₹ 1.18 crore and there was consequential loss of interest ₹ 13.82 crore on the premium and lease rent. Thus, GNIDA suffered loss and also extended an undue benefit of ₹ 38.66 crore in above six allotments.

In its reply, GNIDA stated (January 2021) that on request of Noida Power Company Limited (NPCL), the plots were allotted for electric sub-stations at reduced land rate due to inclusion of only external development cost and land acquisition cost. Further, the rates were duly approved in 96th Board meeting (29 November 2013). Besides, GNIDA is in joint venture (27.27 *per cent*) with NPCL.

The reply is not acceptable as GNIDA is in joint venture with NPCL since its inception (November 1993), however, GNIDA itself allotted four plots[25] to NPCL for electric sub-stations at full land rate in the year 2013-14. Further, GNIDA allotted all plots to NPCL for electric sub-stations at full land rate in the year 2015-16. The contention of GNIDA that the lower rates were duly approved in 96th Board Meeting is also not acceptable as during 2013-14, on one single date (29 April 2013) three allotments were made at higher rate of ₹ 7,010 per sqm while one allotment was made at lower rate of ₹ 4,165 per sqm even prior to approval of lower rate by the Board (29 November 2013).

Failure to recover Location Charges from allottees

5.5.6.6 The scheme brochure (2003-04) provided levy of location charge at the rate of five *per cent* of total premium in case of allotted plot located in any

[24] Considering the increase of 10.21 *per cent* in base rate adopted by GNIDA.
[25] Plot numbers - INS0900095, INS0900096, INS0900098 and INS0900100.

phase of Knowledge Park or on 45 metre and above size roads, if plot size was 15 acre or less. Later on, as per Section F of MIPM, 2008, the location charges were levied for corner plot, park/green belt facing and plot facing 45 meters or above road at the rate of five *per cent* of the premium for each instance of advantage. Thus, if any plot was having more than one location benefit, the location charges for the same will be added. Further, the Board (112th meeting) had decided to waive off the location charges in those cases of charitable organisations where applicability of location charges was not intimated to the allottees.

GNIDA did not levy/short levied/waived the location charges amounting to ₹ 8.35 crore in 12 cases.

Audit noticed that inspite of levy of location charges being mentioned in the MIPM, GNIDA did not levy/short levied/waived the location charges amounting to ₹ 8.35 crore in 12 cases allotted during May 2005 to March 2015 (***Appendix-5.5.5***). Besides, on the unrecovered location charges there was loss of lease rent of ₹ 2.29 crore[26] and stamp duty of ₹ 0.52 crore in these cases as location charges is part of the premium of the allotted plot. Further, in one case (Delhi Public School Society) GNIDA recovered (November 2020) location charges of ₹ 0.72 crore after being pointed out by Audit.

Thus, GNIDA did not exercise due diligence and extended undue benefit of ₹ 11.16 crore to 12 allottees on account of not charging location charges.

In its reply, GNIDA stated (November 2020) that in cases of Sunshine Educational & Development Society, J. S. Furnishings (P) Limited and Vanasthali Jain Society, location charges were waived off in accordance with the decision of 112th Board meeting. Further, GNIDA informed that location charge was not levied on Vinayak Education Society as it was situated on 24 metre-wide road.

The reply is not acceptable as location charges were to be levied as per terms and conditions of scheme brochure (2003-04) and MIPM 2008. Moreover, the contention of GNIDA that location charges were waived off by the Board is not acceptable as GNIDA had failed to intimate the levy of location charges to the allottees due to its own mistake. In case of Vinayak Education Society also the contention of GNIDA is not acceptable as location charge was to be levied as per brochure condition for plot being situated in the Knowledge Park sector.

Charges for change in constitution/transfer for institutional plots not levied

5.5.6.7 Section P of the MIPM, 2008 provides that the 'Change in Constitution'[27] (CIC) may be allowed by Chief Executive Officer or its authorised officer with levy of CIC charges (10 *per cent* of total premium prevailing at the time of granting permission levied on *pro-rata* basis in proportion of shares transferred). In case where 100 *per cent* CIC charges are levied, such cases would be treated at par with transfer cases.

Audit noticed that out of 45 cases of allotment of institutional plots, in four cases, the Institutional Division did not levy CIC charges (at the rate of 10 *per cent*) for 100 *per cent* change in shareholders/members which resulted in loss to GNIDA. The details are given in **Table 5.5.7.**

[26] One time lease rent at the rate 27.5 *per cent* of the short recovered location charges.
[27] 'Change in Constitution' imply change in the partners/members/shareholders of the entity.

Table 5.5.7: Details of not-levying of Change in Constitution/Transfer charges for institutional plots

Sl. No.	Name of allottee	Date of Allotment	Date/ Year of CIC/ Transfer	Premium at the time of CIC/ Transfer (₹ in lakh)	Rate of CIC/ Transfer (in *per cent*)	Amount of CIC/ Transfer charges to be levied (₹ in lakh)
1	2	3	4	5	6	7=(col.5*col.6/100)
1.	Radiant Publishers and Information Systems Pvt. Limited	14.02.2006	05.05.2017	3213.21	10	321.32
2.	Family Care India Private Limited	01.12.2014	11.05.2015	150.05	10	15.01
3.	Vinayak Educational Society	14.08.2006	2008-09	755.02	10	75.50
4.	GB Educational Society	20.05.2005	12.10.2015	2652.64	10	265.26
					Total	**677.09**

Source: Information furnished by GNIDA.

In four cases, GNIDA did not levy CIC charges for 100 *per cent* change in shareholders/ members which resulted in loss of ₹ 6.77 crore to GNIDA.

This resulted in undue advantage of ₹ 6.77 crore to four allottees and corresponding loss to GNIDA on account of CIC/transfer charges not levied by GNIDA. Further, change in ownership through transfer of 100 *per cent* shareholding after allotment of plots has resulted in non-transparent allotments by manipulation of system to entities who otherwise may not have been eligible.

In its reply, GNIDA stated (November 2020) that in case of Vinayak Educational Society the allottee has not sought permission for transfer of plot and transfer charges will be leviable if the allottee submits transfer documents. As per Societies Registration Act, 1860 the members of the society can be changed. No reply was given in respect of remaining three cases.

The reply is not acceptable as in cases of Vinayak Educational Society and others, GNIDA did not levy the CIC charges though the details of change in 100 *per cent* shareholders/members were available in the records submitted to Audit.

Charges for transfer of shareholding for IT plots not levied

5.5.6.8 The Board of GNIDA in its 75th Meeting (23 December 2008) allowed upto 100 *per cent* Change in Shareholding (CIS) in respect of IT/ITeS plots which were still not functional, on payment of transfer charges upto 10 *per cent* of the current premium rate applicable at the time of transfer on pro-rata basis. Further, as per Government of Uttar Pradesh Order (October 2009), the transfer charges were reduced to two *per cent* upto March 2011 due to global economic slowdown.

Audit observed that out of 67 cases[28] of allotment of IT plots, in six cases GNIDA did not levy transfer charges for change in shareholding of the allottees' company as detailed in **Table 5.5.8.**

[28] Including 17 cases allotment of which was cancelled by GNIDA.

Table 5.5.8: Details of transfer charges for IT plots not levied

Sl. No.	Name of the allottee	Date of allotment	*Per cent* of Share-holding change	Date of share-holdings transfer	Premium amount at date of transfer (₹ in crore)	Rate of Transfer charge for 100 *per cent* share holding	Transfer charges not levied (₹ in crore)
1	2	3	4	5	6	7	8= (col 6*col 7/100*col 4/100)
1	S. P. Sai I.T. Pvt. Ltd.	03.10.2008	25	18.01.2013	43.77	10	1.09
2	Pivotal Infotech Pvt. Ltd.	05.09.2008	80	28.09.2010	7.53	2	0.12
3	Splender Infopark Pvt. Ltd.	09.04.2006	70	27.08.2014	23.11	10	1.62
4	Grand Peak Infrastructure Pvt. Ltd.	16.11.2007	80	24.01.2011	22.88	2	0.37
5	Regalia Infotech Pvt. Ltd.	29.01.2007	100	07.12.2010	9.46	2	0.19
6	RMA Software Park Pvt. Ltd.	30.10.2008	100	24.04.2014	52.32	10	5.23
Total							**8.62**

Source: Information furnished by GNIDA.

In six cases GNIDA did not levy transfer charges of ₹ 8.62 crore for change in shareholding of the allottees' company.

Thus GNIDA did not charge transfer of share-holding charges of ₹ 8.62 crore which constituted undue favour to above allottees and corresponding loss to GNIDA. Besides, allotment of two plots, *viz.*, Splender Infopark Private Limited and Regalia Infotech Private Limited were cancelled in 2016 and 2018 respectively without recovery of transfer charges amounting ₹ 1.81 crore, chances of recovery of which are remote. Further, change in ownership through transfer of 100 *per cent* shareholding after allotment of plots has resulted in non-transparent allotments by manipulation of system to entities who otherwise may not have been eligible.

In its reply, GNIDA stated (November 2020) that CIS charge was withdrawn as per decision of 86th Board Meeting (based on GoUP order dated 11 October 2010) and no further permission was required before change in shareholding. Hence, no CIS was charged from the allottees.

The reply is not acceptable as the Government order dated 11 October 2010 was regarding not levying of stamp duty and nothing was mentioned in the order about CIS charges. It may also be noted that GoUP has rescinded (February 2020) the order stating that this resulted in decrease in revenue of the Government.

Short levy of additional course fee

5.5.6.9 According to the GNIDA Order (March 2014), 10 *per cent* of prevailing rate of premium is chargeable as 'permission fee' for additional courses to be added by the allottee educational institutions to originally approved courses. The additional courses are to be made operational within two years from the date of permission otherwise it lapses *suo moto*.

Due to short levy of additional course fee GNIDA suffered loss of ₹ 8.56 crore.

Audit noticed that in two cases of allotment of institutional plots, the allottees requested GNIDA to grant permission to add additional courses to originally approved course to operate on the allotted plot which was permitted by GNIDA. In one[29] of these cases, the additional course fee was short levied by ₹ 0.86 crore. Further, as the additional courses were not made operational within two years from the date of permission, the permission lapsed *suo moto* in both the cases. However, GNIDA failed to monitor and levy the additional

[29] Good Enough Education Trust.

course fee afresh at the rate of 10 *per cent* of prevailing rate of premium as detailed in **Table 5.5.9.**

Table 5.5.9: Details of short levy of additional course fee

Sl. No.	Name of the allottee	Date of allotment	Date of permission for additional course	Additional course fee not levied (₹ in crore)	Interest at the rate eight *per cent* p.a. upto March 2021 (₹ in crore)	Status of project
1	Good Enough Education Trust	14.11.2008	29.05.2014	3.51	1.49	Functional since 15.03.2018
2	Vishwanath Educational Charitable Trust	13.04.2006	04.02.2015	2.84	0.72	Not functional
	Total			**6.35**	**2.21**	

Source: Information furnished by GNIDA.

Thus, GNIDA suffered loss of ₹ 8.56 crore due to short levy of additional course fee and not levying of additional course fee afresh after lapse of earlier permission amounting to ₹ 6.35 crore and interest of ₹ 2.21 crore thereon and thereby extended undue benefit to the allottees.

In its reply, GNIDA accepted (November 2020) the short recovery of additional course fee and stated that recovery process for short recovered fee has been initiated.

Not levying of penalty for delay in completion of projects

5.5.6.10 As per GNIDA office orders[30], a project of institutional plot shall be completed within three years from execution of lease deed. Thereafter, the time extension for completion shall be granted with levy of penalty at the rate of 0.5 *per cent* of premium per month upto three additional years and beyond that, the rate of penalty will be at the rate of one *per cent* of premium per month upto 31 December 2017. Thereafter, the penalty shall be levied at the rate of 1.5 *per cent* and two *per cent* of premium per month for the years 2018 and 2019 respectively as decided in 113th Board meeting (4 December 2018).

GNIDA extended undue benefit of ₹ 297.84 crore to 36 allottees due to not levying of penalty for not completing projects in time.

Audit noticed that out of 45 cases of allotment of institutional plots, in 36 allotments[31], allottees neither completed their project within stipulated time and the Institutional Division did not levy or short levied penalties amounting to ₹ 297.84 crore (***Appendix-5.5.8***). It is the prime responsibility of GNIDA's Planning and Institutional Divisions to ensure the compliance of terms and conditions of the execution and completion and to impose penalty accordingly on defaulters.

Thus, GNIDA extended undue benefit of ₹ 297.84 crore to 36 allottees due to not/short levying of penalty for not completing projects on time and suffered significant loss of revenue as adequate due diligence was not exercised by the Planning and Institutional Divisions. This also affected timely development of the area.

In its reply, GNIDA accepted (November 2020) the audit observation and stated that the penalty amount for delay in project completion is recovered from the allottee at the time of application for completion certificate of project

[30] 24 August 2012, 31 May 2013, 9 September 2014 and 13 January 2016.

[31] Out of 45 cases, in 37 cases lease deeds were executed while in remaining 8 cases lease deed were not executed. Out of 37 cases where lease deeds were executed, in 36 cases the completion period of three years had already expired while in one case project was yet not due for completion as of March 2021.

and penalty is calculated upto date. After deposit of penalty, time extension certificate is issued.

The fact remains that penalty has been not/short levied for delays in completion of projects. The contention of GNIDA regarding recovery of penalty at the time of application for completion certificate for the project by the allottee is not acceptable as it further delays the project in absence of levy of penalty in due time and it also impacts the revenue of GNIDA.

Penalty not levied on allottees for not obtaining functional certificate

Five allottees did not apply for functional certificate within the stipulated time but GNIDA did not levy penalty amounting to ₹ 6.05 crore.

5.5.6.11 Section O of MIPM 2008 and scheme brochures provide that it is essential to obtain functional certificate from GNIDA within six months from issue of completion/occupancy certificate. In case of failure to obtain such certificate, the allottee would be liable to pay penalty at the rate of four *per cent* of the total premium per year (calculated on monthly pro-rata basis).

Audit noticed that out of 45 cases of allotment of institutional plots, five allottees did not apply for functional certificate within the stipulated time after obtaining the completion/occupancy certificate as per the Manual but the Institutional Division did not levy penalty amounting to ₹ 6.05 crore in the five completed projects as detailed in the **Table 5.5.10.**

Table 5.5.10: Details of penalty for delay in issuance of functional certificate not levied

Sl. No.	Name of allottee	Area (in Sqm)	Premium (₹ in crore)	Date of completion	Due date of being functional	Delay in issue of functional certificate (in months upto March 2021)	Penalty not levied (₹ in crore)
1	2	3	4	5	6	7	8
1	Four Seasons Foundation	1,13,316	13.31	30.07.2014	28.01.2015	74	3.28
2	Accurate Education & Research Society	60,954	7.92	10.02.2017	11.08.2017	44	1.16
3	Sunshine Educational & Development Society	20,500	14.73	30.05.2019	30.11.2019	16	0.79
4	Vinayak Education Society	20,251	3.84	28.02.2017	29.08.2017	43	0.55
5	Sri Sai Kirpa Society	6,435.55	1.01	09.01.2014	10.07.2014	65	0.27
Total							**6.05**

Source: Information furnished by GNIDA.

In its reply, GNIDA stated (November 2020) that the lease deed of Accurate Education and Research Society was executed in the year 2005 when functional certificate was not made mandatory. The requirement of functional certificate can be imposed as per terms and conditions of brochure and lease deed.

The reply is not acceptable as completion certificate was issued in case of Accurate Education and Research Society in February 2017, *i.e.,* after application of provisions of MIPM. Therefore, the functional certificate was to be obtained by the allottees within six months of completion otherwise penalty was to be levied.

Failure in compliance of terms and conditions of scheme brochures

5.5.7 During the course of audit of sample cases, it was noticed that several terms and conditions of the brochures of the schemes were not complied with, which led to financial loss to GNIDA. These Audit observations are discussed in the succeeding paragraphs.

Short levy of penalty for delay in execution of lease deed

5.5.7.1 The scheme brochure for allotment of institutional plots provides that the allottees are required to execute lease deed and take physical possession of the plot within 30 days from the date of issue of check-list. In the event of failure to do so, the allotment would be liable for cancellation. In exceptional circumstances, Chief Executive Officer or its authorised officer can grant time extension for a maximum of 12 months on payment of penalty equivalent to annual lease rent.

Further, GNIDA Orders (24 August 2012 and 09 September 2014) provided the rate of penalty for institutional properties equal to proportionate annual lease rent during the first year of delay; thereafter at the rate of 1.5 times of proportionate annual lease rent upto 24 months and beyond 24 months at the rate of one *per cent* of premium amount per month on delayed execution of lease deed.

In case of IT plots allotment, GNIDA decided (85th Board meeting dated 31 August 2010) that the allottee will have to execute the lease deed within 30 days from the date of issue of the checklist and take physical possession of the plot within fifteen days after issue of possession order thereafter. The extension, if granted, will be subject to payment of penalty as per the rule prevailing at the time of grant of extension on pro-rata basis.

In 26 cases of Institutional and IT allotments, the lease deeds were executed beyond the prescribed time but GNIDA did not levy penalty amounting to ₹ 14.68 crore.

Audit noticed that in six cases out of 45 cases of allotment of institutional plots and in 20 cases out of 50 cases of allotment of IT plots, the lease deeds were executed beyond the prescribed time but GNIDA did not levy penalty for delay in execution of lease deed amounting to ₹ 7.00 crore **(*Appendix-5.5.9*)** for institutional plots and penalty amounting to ₹ 7.68 crore for IT plots **(*Appendix-5.5.10*).**

Thus, GNIDA extended undue benefit of ₹ 14.68 crore to 26 allottees on account of not imposing penalty for delay in execution of lease deed and suffered loss to that extent as adequate due diligence was not exercised by the Institutional Division.

In its reply, GNIDA stated (November 2020) that in case of institutional plots the condition of 30 days time limit for execution of lease deed from the date of issue of checklist was adopted in the year 2008. Further, in case of allottee Pelican Friends Shiksha Samiti, time extension upto December 2020 with penalty was granted as per Board's decision[32]. If the allottee fails to execute the lease deed within extended period, action will be initiated for cancellation. In case of IT plots, GNIDA stated that in some cases possibly the penalty has not been recovered due to excess money deposited by the allottee under premium head and stamp duty paid by the allottee within the prescribed time limit.

The reply is not acceptable because as per the terms and condition of the scheme brochure for institutional plots and Board decision (85th Board meeting) for IT plots, penalty for delay in execution of lease deed after issuance of checklist was to be charged. Further the checklist issued to allottees in the instant cases explicitly mentioned that extension of time

[32] The Board in its 117th meeting dated 10 February 2020 decided to extend the last date for execution of the lease deed with penalty upto 31 December 2020 for those allottees whose time period of execution of lease deed had already expired.

beyond prescribed 30 days would be granted after levy of penalty. Moreover, GNIDA had executed lease deed in all cases of institutional plots mentioned in the para after approval (April 2008) of MIPM which provided for levy of penalty for delay in execution of lease deed. In case of Pelican Friends Shiksha Samiti, the lease deed has not been executed till date (July 2022) despite lapse more than 11 years from the date of allotment (March 2011), however, no action has been taken for cancellation of allotment.

Incorrect fixation of premium

GNIDA extended undue benefit of ₹ 183.26 crore to seven allottees towards premium, lease rent, interest and stamp duty due to the incorrect application of land rate.

5.5.7.2 The terms and conditions in Payment Plan of the scheme brochures for the years 2003-04 and 2008-09 provide that the date of issuance of allotment letter shall be reckoned as the date of allotment. This condition in the scheme brochure of the year 2009-10 stated that in the event of the allotment of an institutional plot, the premium should be charged at the rate prevailing on the date of issue of the allotment letter.

Audit noticed that in seven cases of allotment of institutional plots the rate of allotment was incorrectly applied due to adoption of rate prevailing at the time of application instead of at the time of allotment or adoption of rate of different category. The details are given in **Table 5.5.11**:

Table 5.5.11: Details of loss due to incorrect fixation of premium

Sl. No.	Name of the allottee	Date of allotment	Area (in sqm)	Rate applied pertain to period	Rate to be applied for the period	Short charge of the land premium (₹ in crore)	Short charge of One-time lease rent at the rate of 27.5 *per cent* of the premium (₹ in crore)	Interest on Premium and lease rent at the rate of eight *per cent* p.a. upto March 2021 (₹ in crore)
1	2	3	4	5	6	7	8	9=(7+8)*8%*n
1	Accurate Education and Research Society	26.05.2005	60954.52	2004-05	2005-06	1.58	0.43	2.55
2	G B Educational Society	20.05.2005	20328.36	2004-05	2005-06	0.56	0.15	0.90
3	Vishwanath Educational & Charitable Trust	13.04.2006	6411.89	2005-06	2006-07	0.40	0.11	0.61
			5882.96	2005-06	2010-11	2.18	0.60	2.28
4	Saket Educational Society	12.05.2005	202342.80	2004-05	2005-06	3.49	0.96	5.67
5	Steller Parks Private Limited	30.05.2005	10000.62	2004-05	2005-06	0.26	0.07	0.42
6	Jagannath Gupta Memorial Educational Society	10.02.2006	111.45	2005-06	2017-18[33]	0.15	0.04	0.05
7	Sunhill Health Care Private Limited	17.07.2009	121410	Incorrectly applied lower land rate for University instead of Hospital rate		62.83	17.28	75.30
		31.03.2011	40500					
Total						**71.45**	**19.64**	**87.78**

Source: Information furnished by GNIDA.

The incorrect application of land rate resulted in loss of land premium of ₹ 71.45 crore and lease rent ₹ 19.64 crore along with interest of ₹ 87.78 crore upto March 2021. Besides, the State Exchequer was also put to loss on account of short deposit of stamp duty of ₹ 4.39 crore.

[33] Additional land area measuring 111.45 sqm allotted in November 2017.

Thus, GNIDA extended undue benefit ₹ 183.26 crore to seven allottees towards premium, lease rent, interest and stamp duty and suffered loss to that extent as due diligence was not exercised by the Institution and Finance Divisions for which Government/GNIDA may consider fixing responsibility of the concerned officials.

During the Exit Conference (7 January 2021), the State Government and GNIDA accepted the audit observation. Further, the State Government instructed GNIDA to investigate the deviation from the scheme brochure. GNIDA stated that appropriate action will be taken against the erring staff and allottees after investigation result of which is awaited (March 2022).

Short charging of premium

5.5.7.3 An agenda pertaining to fixation/approval of sale price of land for various uses for the year 2006-07 was placed in the 57th meeting (20 March 2006) of Board of GNIDA. The Board accorded approval stating that in case of land allotted for IT use, the rate of allotment would be determined on the basis of Institutional or Industrial rate, whichever is higher. The rates approved for Institutional and Industrial land use for the year 2006-07 are given below in **Table 5.5.12**:

Table 5.5.12: Details of Institutional and Industrial land rate for the year 2006-07

Slab (area in sqm)	Industrial (₹ per sqm)	Institutional (₹ per sqm)
Below 1000	2850	2850
1000-4000	2150	2275
4000-8000	2050	1780
8000-12000	1950	1760
12000-20000	1850	1760
20000-30000	1750	1740
30000-40000	1600	1740
40000-50000	1450	1720
50000-60000	1300	1720
60000-80000	1200	1375
80000-100000	1150	1375
100000-120000	1100	1375
Above 120000	1050	1375

Source: Information furnished by GNIDA.

21 plots were allotted at lower institutional land rate instead of higher industrial land rate which resulted in undue benefit of ₹ 2.68 crore to allottees.

Audit noticed that out of 24 allotments of IT plots made in 2006-07, 21 plots were allotted by GNIDA at institutional rates without verifying whether the applied rates were higher than the rates approved for industrial land use as decided by the Board. As a result, GNIDA suffered a loss on account of premium and one time lease rent aggregating to ₹ 2.17 crore[34] **(*Appendix-5.5.11*).** In addition to above, this also caused loss to the State Exchequer (stamp duty at the rate of five *per cent*) of ₹ 0.11 crore[35].

Audit, further, noticed that out of 21 allotments, 11 allotments[36] were cancelled due to failure in payment of dues/completion of project. In these

[34] Premium: ₹ 1.29 crore and one-time Lease Rent (27.5 *per cent*): ₹ 0.88 crore. This amount does not include premium pertaining to 11 cancelled plots.

[35] Calculated at premium *plus* one-time lease rent in respect of all the 21 plots.

[36] Skylinker Projects Private Limited, M.M. Infotech Private Limited, D.M. Infotech Private Limited, Vaj Soft Solution Private Limited, Subha Infotech Private Limited, MMA Infrastructure & Devlopers Private Limited, Galaxy IT Infrastructure Private Limited, Regalia Infotech Private Limited, Splender Infopark Technobuild Private Limited, Galaxy Technobuild Private Limited and Vikas IT Parks Devlopers Private Limited

cancelled cases, an amount of ₹ 0.40 crore was less forfeited[37] from the allottees due to lower charging of premium by ₹ 2.01 crore based on institutional rates. Thus, GNIDA suffered a total loss of ₹ 2.57 crore.

Thus, GNIDA suffered loss and extended undue benefit of ₹ 2.68 crore[38] to 21 allottees on account of incorrect fixing of land rate due to lack of due diligence by the concerned officers/staff.

In its reply, GNIDA stated (November 2020) that allotments were made at the prescribed rate and there was no financial loss to GNIDA.

The reply is incorrect as in the cases pointed out by Audit, plots were allotted at lower institutional land rate instead of higher industrial land rate as per decision of the Board.

Undue benefit to allottees due to change in interest rate

5.5.7.4 According to Section A-3 of Special Terms and Conditions of the scheme brochure (INS10-2014), balance premium amount (after adjusting application money and allotment money) shall have to be paid in 12 equal six monthly installments along with interest at the rate of 13 *per cent* per annum.

Audit noticed that in eight allotment cases under the above scheme, the Institutional Division charged interest on installments at the rate of 12 *per cent* per annum (p.a.) instead of 13 *per cent* p.a. in violation of the condition of the scheme brochure as detailed in **Table 5.5.13.**

Table 5.5.13: Details of loss due to change in interest rate

(₹ in lakh)

Sl. No.	Name of the allottee	Installment as per scheme brochure at the rate of 13 *per cent*	Installment as per allotment letter at the rate of 12 *per cent*	Short recovery in install-ment (₹ in lakh)	No. of install-ments	Total short recovery in install-ments
1	Sunshine Educational & Development Society	126.36	122.96	3.39	12	40.71
2	St. Xavier's Education Trust	375.86	365.77	10.09	12	121.11
3	Deshraj Jan Kalyan Samiti	74.27	72.27	1.99	12	23.93
4	Gyan Gangotri Educational Society	66.80	65.01	1.79	12	21.53
5	Shri Krishna Life Line Super Speciality Hospital Ltd.	62.20	60.53	1.67	12	20.04
6	Family Care India Private Ltd.	9.94	9.68	0.27	12	3.20
7	Delhi Public School Society	124.03	120.70	3.33	12	39.96
8	Shri Adichunchangiri Shikshana Trust	287.07	279.37	7.70	12	92.40
Total						**362.88**

Source: Information furnished by GNIDA.

GNIDA charged interest from eight allottees at lower rate which resulted in loss of ₹ 3.63 crore.

It is evident from the above Table that the GNIDA failed to charge prescribed interest from the above eight allottees resulting in loss of ₹ 3.63 crore and thereby extended undue benefit to these allottees.

In its reply, GNIDA stated (November 2020) that the rate of interest was 12 *per cent* vide Finance Division order (09 June 2014) at the time of allotment, therefore interest at the rate 12 *per cent* was charged instead of 13 *per cent* as per the scheme brochure. Hence, the Authority did not bear any

[37] As per brochure condition, in case of cancellation of allotment due to default by the allottee, 20 *per cent* of premium was to be forfeited.

[38] Premium and one-time lease rent: ₹ 2.57 crore; and stamp duty: ₹ 0.11 crore.

financial loss. Further, GNIDA informed that it had recovered the amount from DPS Society.

The reply is not acceptable as the said scheme was launched on 28 January 2014 while the above Finance Department order was applicable on schemes launched after 5 June 2014. Notably, GNIDA has made recovery of ₹ 34.67 lakh out of ₹ 39.96 lakh from DPS Society after being pointed out in audit but not in the other cases.

Loss to State Exchequer due to not obtaining/getting renewed the bank guarantees in lieu of the due stamp duty

5.5.7.5 The scheme brochures for IT and ITeS plots provided that:

- In case the allottee wishes to avail exemption in stamp duty on the lease deed, the amount of exempted stamp duty shall be secured by execution of a Bank Guarantee (BG) of the nationalised bank in favour of GNIDA and the allottee will continue to get it renewed after expiry of every term till the project/unit is not complete and functional and also completion certificate is not issued by the lessor.

- In the event of any breach of the norms and standards set out by the Department of IT and Electronics, GoUP, for setting up the project and not complying with the conditions of the scheme brochures to make the units functional, the allottee shall be liable to pay to lessor the amount equivalent to the stamp duty along with interest thereon at the rate of 18 *per cent* per annum. In case, he fails to deposit the said amount, the bank guarantee shall be invoked and encashed by the lessor and be deposited in the treasury.

GNIDA extended undue benefit of ₹ 26.31 crore to 10 allottees due to not obtaining/getting renewed the bank guarantees in lieu of the due stamp duty despite default in compliance of conditions by the allottees.

Audit noticed that 10 allottees, who were granted exemption of stamp duty, failed to adhere to the time schedule of making the project functional. However, out of these allottees, BG aggregating to ₹ 17.98 crore submitted by seven allottees expired without renewal while three lessees had not submitted the BG of ₹ 5.64 crore against stamp duty exemption. Thus, GNIDA failed to obtain or monitor renewal of BGs in above cases. This resulted in loss of ₹ 26.31 crore to the State Exchequer towards stamp duty (₹ 9.51 crore) and interest (₹ 16.80 crore) thereon (***Appendix-5.5.12***) as despite default in compliance of conditions of stamp duty exemption, the amount could not be recovered from the allottees.

Thus, GNIDA extended undue benefit of ₹ 26.31 crore to 10 allottees due to negligence on the part of concerned officers/staff of the Institutional and Finance Divisions. GNIDA may consider fixing responsibility for the lapse.

In its reply, GNIDA stated (November 2020) that action for recovery of exempted stamp duty alongwith interest is being initiated against those IT allottees who failed to complete the projects within the prescribed time limit. Further, allotments have been cancelled where allottees have overdue amounts and not completed the projects within prescribed time limit and their refund is finalised after recovery of stamp duty exemption with interest.

The reply confirms the Audit observation. Further, actual recovery made by GNIDA in above cases is awaited (March 2022).

Deficiencies in monitoring of projects

5.5.7.6 It is duty of GNIDA to monitor that after execution of lease deed, the allottee establishes its project within stipulated time period. The Planning

Division of GNIDA is responsible to ensure compliance of building completion. The Institutional Division is responsible for ensuring compliance of terms and conditions mentioned in allotment letter and lease deed.

(i) Failure to monitor completion of projects as per time schedule

The terms and conditions of the scheme brochure/lease deed issued for IT/ITeS plots stipulated submission of the broad layout within one year and detailed building plan for the approval of GNIDA within two years from the date of execution of lease deed. The allottees were bound to complete construction of the first phase of 30 *per cent* of the permitted covered area and had to invest a minimum of 30 *per cent* of the minimum acceptable investment at the rate of ₹ 4.00 crore per acre excluding land cost within three years. The allottees were to complete the project fully in seven years and if stamp duty exemption is availed by the allottee, the project completion period would be five years from the date of execution of lease deed. As a proof of investment excluding land cost, the allottee were required to submit the annual certificate of Chartered Accountant (CA) and approved valuer to GNIDA on yearly basis within one month of the completion of each year, *i.e.,* by April of next year.

Further, the scheme brochure provided that if the allottee breaches/violates the terms and conditions of registration/allotment/lease, GNIDA has right to cancel the allotment. In the event of cancellation, 20 *per cent* of the total premium or the amount deposited upto date of cancellation, whichever is the less, shall be forfeited.

Out of 50 cases of allotment of IT plots checked in audit, in 22 cases audit noticed that:

Despite violation of the terms and conditions of the allotment letter and lease deed by the allottees, GNIDA neither cancelled allotment of 22 IT plots nor forfeited 20 *per cent* of the premium amounting to ₹ 67.58 crore.

- Three allottees[39] have neither submitted the layout nor the detailed building plan so far (March 2021) even after lapse of more than 10 years.
- Layout/building plans were approved by GNIDA against 19 allottees but none of these allottee has either completed the construction of first phase of the project till date (March 2021) or applied for any time extension. Further, none of the allottees were submitting annual certificate of investment of Chartered Accountant (CA) and approved valuer to GNIDA.

Despite violation of the terms and conditions of the allotment letter and lease deed by the allottees, GNIDA neither cancelled these allotments nor forfeited 20 *per cent* of the premium amounting to ₹ 67.58 crore from these allottees (***Appendix-5.5.13***).

Thus, due to failure on the part of GNIDA to ensure the compliance of the terms and conditions of the scheme brochure/lease deed by the allottees, none of these projects could be completed till date (31 March 2021) to achieve the intended objective of IT industries development.

In its reply, GNIDA stated (November 2020) that if the allottee does not complete the construction timely as per terms of lease, then action for cancellation of the allotment after giving notice is taken.

The reply was general and was silent on the specific instances of violation of terms and conditions pointed out in the audit observation.

[39] Agbros Builders & Engineers Pvt. Ltd., Ahuja & Aanand Real Estate Pvt. Ltd. and Pivotal Infotech Pvt. Ltd.

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The fact remains that projects were delayed beyond the prescribed time and no action has been taken against the above allottees as per the terms and conditions of allotment.

(ii) *Violation of conditions of lease deed*

Times Shopee Centre Private Limited was allotted (March 2008) an IT plot measuring 80,940 sqm (20 acres) for establishment of IT Park at a premium of ₹ 17.30 crore. The lease deed was executed in March 2010 which provided that the residential and commercial spaces are to be utilised for captive use by the sub-lessees of IT/ITeS spaces and the developer (allottee) will exercise right to sell (transfer) the commercial and residential space to the sub lessees of IT/ITeS areas in proportion of developed IT/ITeS areas. The first phase of the project was completed for which 'part completion certificate' was issued (March 2017).

Audit noticed that the Institutional Division failed to monitor the violation of the following conditions of the lease deed by the allottee:



Picture 5.5.1: Times Shopee IT space being rented for storage purposes (blue roof)

GNIDA failed to ensure the compliance of terms and conditions of the lease deed by the allottee who irregularly allowed use of IT space for commercial activity and transferred residential and commercial space for other than captive use.

- IT Policy 2012 states that IT Industry includes IT Hardware and IT/ ITeS units/companies. IT units/companies include IT Applications, software and IT services and IT enabled Services includes BPO/ KPO[40]/ Consulting/Animation and Gaming and other Knowledge Industry units such as Nanotechnology, Telecommunications, *etc.* However, GNIDA**,** in 103th Board meeting (14 December 2015) permitted the allottee to rent the IT space to Gati Kintetsu Express India Private Limited (Gati KWE) for mobile phone assembling, back office, R&D and storage purposes.

In this regard, Audit noticed that Gati KWE is in logistics business and its services include express distribution, commerce, air freight and supply chain management. Further the rented space was being utilised by it for storage, *i.e.*, commercial use (***Picture 5.5.1***) which was violation of the IT Policy and terms and conditions of the lease deed. Here it is pertinent to note that allotment rates for commercial use were higher than rates for IT use.

[40] Business Process Outsourcing/ Knowledge Process Outsourcing.

- The allottee submitted single expenditure certificate of CA for ₹ 22.14 crore during the period 2009-10 to 2011-12 instead of requirement of annual certificates and minimum expenditure of 24 crore investment in first three years as per the conditions of the lease deed.

- As per the conditions of the lease deed, the residential and commercial spaces were to be utilised for captive use by the sub-lessees of IT/ITeS spaces. However, it was noticed that the allottee entered into agreement for transfer of 84 residential units and shops with the persons other than sub-lessees of IT spaces in violation of the terms and conditions of the lease deed.

Thus, GNIDA failed to ensure the compliance of the terms and conditions of the lease deed by the allottee who irregularly allowed use of IT space for commercial activity such as storage business and transferred residential and commercial space for other than captive use.

In its reply, GNIDA stated (November 2020) that permission was given to the allottee to rent the IT space to Gati Kintetsu Express India Private Limited for mobile phone assembling, back office, R&D and storage, which was not in violation of the lease deed conditions. It was further stated that the allottee was permitted to sell the developed area as per term and condition of the lease deed and accordingly residential spaces have been developed but no sub lease deed has been executed for residential spaces.

The reply is not acceptable as the scheme brochure provided that the developer (allottee) will exercise right to sell (transfer) the commercial and residential space to the sub lessees of IT/ITeS space for their captive use only. Further, the terms and conditions of the lease deed did not permit use of IT/ITeS space for commercial activities but the allottee rented out the space to Gati Kintetsu Express India Private Limited which is engaged in storage activity in the rented space which is not IT/ITeS related use as per IT Policy 2012. Moreover, the contention of GNIDA that no sub-lease has been executed for residential spaces is not acceptable as the allottee had entered into agreement for transfer of shops and residential units with the persons who are not sub-lessee of IT/ITeS.

Re-allotment of already allotted plot

5.5.7.7 The scheme brochures provide that the list of plots available for allotment should be displayed on the notice board of the Authority. Such listing of available plots will also avoid the allotment of a plot to multiple applicants.

Due to deficiency in the system of maintenance of details of available plots, re-allotment of already allotted plot was made.

Audit noticed that GNIDA had allotted and executed (September 2004) the lease deed for the institutional plot (F-14/2), having an area of 2,460.30 sqm at Sector Swarn Nagri, in favour of Gomti Auto Private Limited at a premium of ₹ 33.21 lakh.

It was further noticed that Shri Krishna Lifeline Super Specialty Hospital (Shri Krishna Hospital) was allotted (March 2015) plot (F-14/1,2) at Sector Swarn Nagri having area of 5,000 sqm which included the plot already allotted to Gomti Auto Private Limited, to establish a Super Specialty Hospital. The Allotment letter (March 2015) was issued to the allottee Shri Krishna Hospital at a premium of ₹ 7.25 crore.

The re-allotment of the plot already allotted indicates a deficiency in the system of maintenance of details of available plots as GNIDA failed to assess the availability of the said plot.

In its reply, GNIDA accepted (November 2020) the audit observation and stated that checklist will be issued after acceptance from the allottee (Shri Krishna Hospital) for the smaller plot. If the allottee does not accept the reduced size plot, then refund will be made.

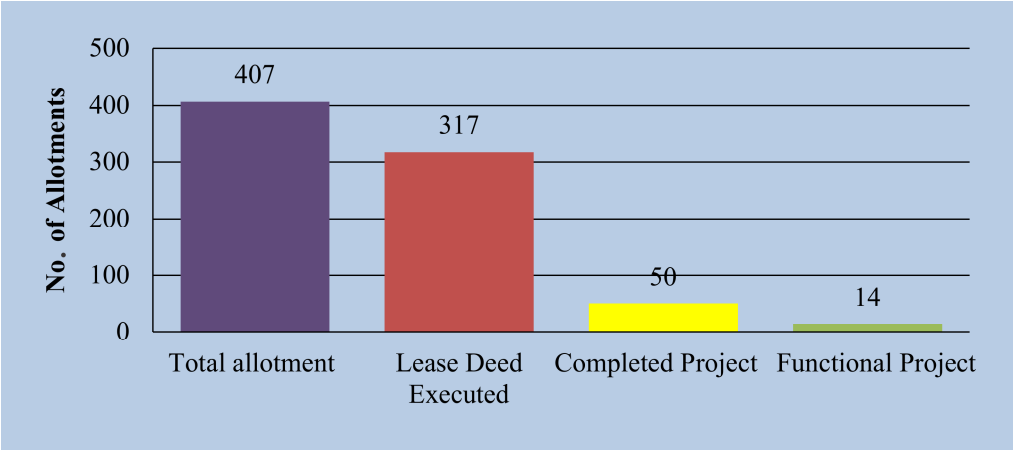
Outcome of allotments of Institutional and IT plots

5.5.8 The terms and conditions of the scheme brochure for allotment of Institutional plots stipulated for completion of the project on the plot within three years of execution of lease deed. A further period of six months was allowed to make these projects functional. As regards allotment of IT plots, the project was required to be completed within seven years from the execution of lease deed. There was no provision of the issue of functional certificate by GNIDA in IT allotments.

Audit noticed that out of 407 Institutional and 190 IT plots allotted during the period 2005-06 to 2020-21, 301 Institutional plots (allotted during 2005-06 to 2016-17) were due for being made functional and 40 IT plots (allotted during 2005-06 to 2007-08) were due for completion by March 2021. Against these, projects on 14 Institutional plots (4.65 *per cent*) were made functional and only one IT plot (2.5 *per cent*) was completed by March 2021. Due to this, the objective of GNIDA to develop Institutional and Information Technology Sectors could not be achieved.

The completion and functional status of projects on Institutional plots are detailed in ***Appendix-5.5.14***. The **Chart-5.5.4** depicts the status of allotted 407 institutional plots.

Chart 5.5.4: Status of allotted 407 institutional plots as of March 2021



Source: Data and information provided by GNIDA

It is evident from above that during the period 2005-06 to 2020-21, GNIDA allotted 407 institutional plots (area of 435.56 hectare), out of which lease deed of only 317 institutional plots (78 *per cent*) having area of 376.08 hectare was executed despite the requirement/provision of execution of lease deed within 30 days of issue of checklist. Further, out of 317 executed lease deeds, only 50 allottees (16 *per cent*) could complete the project having area of 94.60 hectare and only 14 allottees (four *per cent*) could make the project functional having area of 12.54 hectare. Thus, 97 *per cent* of the total number of the

allotted plots with 97 *per cent* of the total allotted area remained non-functional as of March 2021.

Similarly, the status of allotted 190 IT plots is depicted in **Chart 5.5.5**.

Chart 5.5.5: Status of allotment of 190 IT plots as of March 2021



Source: Information provided by GNIDA

It is evident that out of 190 IT/ITeS plots allotted during years 2005-06 to 2020-21 having an area of 349.60 hectare, lease deeds of 132 plots (69 *per cent* having area of 316.83 hectare) were executed as of March 2021. Out of 132 executed lease deeds, only one allottee (less than one *per cent*) could complete the project having area of 8.50 hectare. The detailed status of execution of lease deed and completion is given in ***Appendix-5.5.15***.

Most of the projects on the allotted plots remained non-functional/ incomplete and possibility of trading in these plots cannot be ruled out.

Audit also noticed that in four[41] out of 47 sampled cases of institutional allotment and in six[42]out of 67 sampled cases of IT/ITeS allotment, plots were transferred by the original allottee through change in part/full shareholding even before establishing the envisaged projects. This indicates that these allottees had obtained the plots for the purpose of trading. This was facilitated due to lack of objective criteria for evaluation of the projects by the Screening Committee of GNIDA in allotment of the plots as detailed in ***Paragraph 5.5.4.2***. Further, out of total 301 institutional allotments due for being made functional by March 2021, 287 institutional projects were not made functional as of 31 March 2021. Similarly, in case of IT/ITeS plots, out of 40 allotments due for completion by March 2021, none of the allottees, except one, completed the project as of 31 March 2021. Thus, the possibility of trading in plots rather than setting up of envisaged projects by the allottees in these cases also cannot be ruled out.

In its reply, GNIDA stated (November 2020) that lease deeds have been executed in most of the cases in the years 2018 and 2019 due to which it could not be made functional. Further, it was stated that approximately 21 allotments of IT plots have been cancelled due to not completing of the projects by the allottees.

The reply corroborates the audit observation that most of the projects on the allotted plots could not be completed/made functional. Further, the contention of the GNIDA regarding projects remaining not functional due to delay in execution of lease deed is also not acceptable as GNIDA failed to ensure

[41] Radiant Publishers and Information Systems Private Limited, Family Care India Private Limited, Vinayak Educational Society and GB Educational Society.

[42] SP Sai I.T. Private Limited, Pivotal Infotech Private Limited., Spendor Infopark Private Limited, Grand Peak Infrastructure Private Limited, Regalia Infotech Private Limited and RMA Software Park Private Limited.

timely execution of lease deeds due to allotment of encumbered plots and delay in issue of checklist as discussed in ***Paragraphs 5.5.4.1 and 5.5.4.3.***

During the Exit Conference (7 January 2021), the State Government and GNIDA agreed to similar audit observation in the Chapter on Allotments of Commercial Plots. The State Government stated that a new law has been framed to address the issue of protracted delay in completion/making the projects functional and that cancellation of allotments would be effected in such cases.

5.5.9 Conclusion

The system and procedures of GNIDA in respect of allotments of Institutional and IT plots were deficient. Plots were allotted without ensuring intactness and development of infrastructure facilities. The absence of objective criteria for evaluation of the projects left field wide open to discretion of Allotment Committee.

There was marked disregard for the conditions for allotment as plots were allotted without submission of the prescribed documents and required registration/allotment money. Allotments were made under institutional category for commercial activities giving benefit of lower allotment rate. Undue benefits were extended to the allottees by allotting the green area at token money of ₹ one per acre in violation of the orders of GNIDA's Board. Interest was charged at lower rates in violation of the conditions of the scheme brochures. GNIDA also failed to levy charges for change in constitution and shareholding and additional course fee in accordance with the terms and conditions of the scheme brochures and had to waive off location charges due to its own failure to intimate it to the allottees.

GNIDA also failed to prescribe timelines for issue of checklist which led to delay in execution of lease deed and extending the period for completion of projects. This was further compounded by its failure in monitoring the completion of projects by the allottees and levying penalty for delays. This all translated in delay in completion of the projects. Thus, GNIDA failed in its objective to develop Institutional and Information Technology Sectors.

5.5.10 Recommendations

Recommendation Number	Recommendation
29.	**The State Government should clearly define the activities permitted under the Institutional category to maintain integrity of the category. The State Government has accepted the recommendation and stated that while doing so, Chief Town and Country Planner (CTCP) will be duly consulted in the matter.**
30.	**GNIDA should ensure compliance with the terms and conditions of allotment and fix responsibility on defaulters.**
31.	**Timeline for issuing of checklist should be prescribed and objective criteria should be built for allotments.**

CHAPTER–V (6)
Allotment of Farm Houses Plots

CHAPTER–V

Allotment of Properties

V (6) Allotment of Farm Houses Plots

Introduction

5.6.1 Zoning regulations of Master Plan 2021 of GNIDA provides for 'agriculture use zone' outside the urbanisable area which can be used *inter alia* for developing farm houses. GNIDA rolled out two schemes for allotment of plots for farm houses, *viz.*, Institutional Farm Houses scheme and Krishi Farm Houses scheme. The Institutional Farm Houses scheme was launched in January 2011 with the objective for planned development in the agriculture use zone to prevent unauthorised development/construction and to maintain this area as an open and green area. Subsequently, in May 2015, GNIDA launched agriculture based Krishi Farm Houses scheme for allotment of plots on draw basis to farmers whose land was acquired by GNIDA for planned development.

Under Institutional Farm Houses scheme, large plots (above 75 acre) were allotted on bid[1] basis to the developers, who were required to develop the area and were allowed to sub-lease it by further plotting in smaller plots for individual use as farm houses. The activities permitted in Institutional Farm Houses plots included construction of one dwelling unit, staff/servant quarter, guard room, swimming pool, dairy farming, poultry farming, orchard parks and playground, parking facility and plant nursery within a maximum Floor Area Ratio (FAR) of 15 *per cent*.

Under Krishi Farm Houses scheme, small size plots (4,000-10,000 sqm) were allotted on draw of lots basis to individual applicant farmers whose land was acquired by GNIDA for planned development. The scheme allowed dairy farming, farming of aromatic, medicinal plants, exotic and organic fruits/vegetables, horticulture and floriculture. It allowed construction of boundary wall on the plot, whereas other constructions was to be of temporary nature.

Status of allotment of Farm Houses Plots in GNIDA

5.6.2 GNIDA allotted (April 2011) three Institutional Farm Houses plots (measuring area 13,47,982 sqm) to three developers at premium of ₹ 371.64 crore along with annual lease rent at the rate of 2.5 *per cent* of the premium. As per the terms and conditions of the scheme brochure, the lessee/sub-lessee shall commence the construction within 18 months from the date of possession and shall complete the construction and obtain occupancy certificate from the Planning Division of GNIDA in maximum seven phases within a period of eight years.

Under Krishi Farm Houses scheme, 12 plots of 10,000 sqm each in village Haibatpur and 46 plots of 4,000-8,000 sqm in villages Nanau ka Rajpur and Amarpur were offered by GNIDA for allotment. A draw was organised (August 2015) by GNIDA and out of 15 eligible applicants (14 for Haibatpur plots and one for Nanau ka Rajpur and Amarpur plot), nine applicants were

[1] Two bid system, *viz.*, technical and financial bids.

allotted (September 2015) nine Krishi Farm Houses plots[2] measuring area 84,047 sqm at premium of ₹ 42.11 crore along with annual lease rent at the rate of one *per cent* of the premium. The terms and conditions of the scheme required the allottees to complete the temporary construction within two years from the date of execution of lease deed.

As per information furnished by GNIDA, overdue against land premium (principal), lease rent and interest against 12 farm house plots allotted during April 2011 to September 2015 was ₹ 645.83 crore as on April 2021, as detailed in **Table 5.6.1.**

Table 5.6.1: Overdue against Farm House allottees

Category of Farm Houses Plots	Total number of allotments	Number of allotments against which dues were outstanding	Overdue against defaulting allottees upto April 2021 (₹ in crore)			
			Principal amount	Interest on principal	Lease rent including interest	Total
Institutional Farm Houses Plots	3	3	158.47	316.92	122.21	597.60
Krishi Farm Houses Plots	9	9	26.45	21.78	-	48.23
Total	**12**	**12**	**184.92**	**338.70**	**122.21**	**645.83**

Source: Information furnished by GNIDA

The age-wise analysis of above overdue is detailed in **Table 5.6.2.**

Table 5.6.2: Age-wise analysis of overdue as of April 2021

Period of overdue	No. of defaulting allottees	Overdue against defaulting allottees up to April 2021 (₹ in crore)
Above 10 years	0	0
Five to 10 years	7	40.66
Three to five years	2	338.20
Below three years	3	266.97
Total	**12**	**645.83**

Audit however noticed that the Board of GNIDA had decided (November 2019) to cancel the allotment of Krishi Farm Houses plots due to encroachment and refund the amount deposited (along with four *per cent* interest) to allottees, as detailed in ***Paragraph 5.6.7***. Accordingly, refunds have been made (January 2020 to March 2021) to eight allottees. Refund of one case is under process (July 2022) without any reason on record.

The allottee wise details of accumulated dues against Institutional Farm Houses plots was as detailed in **Table 5.6.3**.

[2] Out of 12 plots in Haibatpur village, eight plots were for general category applicants and four plots were for reserved category applicants. Since no application was received for reserve category plots, only eight plots were allotted in Haibatpur.

Table 5.6.3: Detail of accumulation of dues against Institutional Farm Houses plots as on April 2021

Sl. No.	Name of Allottees	Date of allotment	Plot No.	Area of Plot as per lease deed (in sqm.)	Overdue of Principal, lease rent and interest (₹ in crore)
1	Consortium of five[3] members with lead member SDS Infratech Private Limited	25 April 2011	FH-01	3,77,000[4]	332.27
2	Gaursons India Limited	25 April 2011	FH-02	4,04,879	90.94
3	Gaursons Hi-tech Infrastructure Limited	20 April 2011	FH-03	5,66,103	174.39
Total				**13,47,982**	**597.60**

Source: Information furnished by GNIDA

Due to unpaid premium and interest thereon, GNIDA had cancelled (August 2017) the allotment of plot FH-01, however, the matter of cancelling the plot is sub-judice. While lease deed was executed for the total area allotted in FH-2 plot, the allotted area (5,83,671 sqm) in FH-03 plot was reduced by 17,568.15 sqm as it was not in possession of GNIDA (March 2022). However, GNIDA did not cancel the plots of remaining two defaulting allottees for violation of the terms and conditions[5] of the allotment.

In its reply, GNIDA stated (November 2020) that the area of FH 03 plot had been reduced by 17,568.17 sqm which was not in possession of GNIDA and consequently, recalculation was being done by GNIDA for actual dues.

Audit Coverage

5.6.3 Audit examined the process of planning and allotment of farm houses. Out of 12 allotments, nine allotments (all three under Institutional Farm Houses scheme and six under Krishi Farm Houses scheme) were selected on the basis of stratified random sampling through IDEA software for detailed examination during the Performance Audit. Besides, joint physical verification of six Krishi Farm Houses were also undertaken along with the representatives of GNIDA.

Audit findings

The audit findings brought out in succeeding paragraphs have been grouped as under:

- Deficiencies in Planning ***(Paragraphs 5.6.4 to 5.6.4.2);***
- Irregularities in allotments and violation of terms and conditions of scheme brochures ***(Paragraphs 5.6.5 to 5.6.5.2);*** and
- Outcome of allotments of Farm Houses plots. ***(Paragraph 5.6.7)***

[3] SDS Infratech Private Limited, Meriton Infotech Private Limited, Deepak Bansal, Anshul Bansal and Dashmesh Promoters and Developers Private Limited.

[4] Area as per allotment letter since lease deed not executed.

[5] Allotments were liable to be cancelled in case of default on the part of the applicant/ allottee/lessee for breach/violation of terms and conditions of registration/allotment/ lease and/or non-deposit of allotment money.

Deficiencies in Planning

5.6.4 The deficiencies noticed in planning and scheme formulation of Farm Houses plots are discussed in the succeeding paragraphs.

Launching of Krishi Farm Houses scheme in the flood plain area of river Hindon

5.6.4.1 Regional Plan (RP) 2021 *inter alia* classified river Hindon as 'Natural Conservation Zone' in which only certain activities were allowed, *viz.*, agriculture and horticulture, pisciculture, social forestry/plantations including afforestation and regional recreational activities with no construction exceeding 0.5 *per cent* of the area. Further, RP 2021 prohibits any construction or habitation activities in the flood prone areas/river beds/banks.

In violation of the directions (March 2010) of GoUP and RP 2021 prohibiting any kind of construction inside the flood affected area, GNIDA launched Krishi Farm Houses scheme in flood affected area of Hindon river.

Government of Uttar Pradesh (GoUP) had directed (March 2010) all Industrial Development Authorities for clear depiction of flood plain zones along rivers as flood affected areas in the Master Plans. In order to prevent any construction in the flood affected areas, GoUP also directed that these areas should be reserved as Green zone. It was to be ensured to ban all kinds of constructions in flood plain zones under the Zoning Regulations of the concerned cities. GoUP further directed that no NOC would be granted under the Uttar Pradesh Industrial Area Development Act, 1976 (UPIAD Act, 1976) to any kind of construction inside the flood plain zone and nor would the lay-out plans of such constructions be approved.

The construction upon flood plain area not only affects the natural flow of the river but also causes environment problems besides raising risk to human life and property. In the case of Akash Vashishtha and Anr. *vs.* Union of India and Others relating to prevention of new farm houses and concrete constructions in the flood plain area of Yamuna and Hindon, National Green Tribunal (NGT) ordered (July 2013) *ad interim* injunction restraining any illegal and unauthorised construction, be it temporary or permanent, on the flood plain zone of river Yamuna and Hindon in the National Capital Territory of Delhi, State of Haryana and State of Uttar Pradesh[6].

In violation of the directions (March 2010) of GoUP, GNIDA did not delineate flood plain zone along river Hindon.

Audit noticed that in MP 2021[7], GNIDA did not delineate flood plain zones along river Hindon. This was in violation of GoUP's March 2010 directions. The area alongside river Hindon was indicated for agriculture use in land use map of MP 2021.

In its 96th meeting (November 2013), the Board of GNIDA approved a proposal to launch agriculture based Krishi Farm Houses scheme for the local farmers whose land was acquired by GNIDA. The reason for launching this scheme was cited as encroachment and illegal construction on the land area between Hindon river and its dam which was reserved for agricultural use. Farming of aromatic and medicinal plants, exotic and organic fruits/vegetables, horticulture and floriculture were allowed on these farm house plots. Allottee could construct boundary wall of 2.1 metre height on the

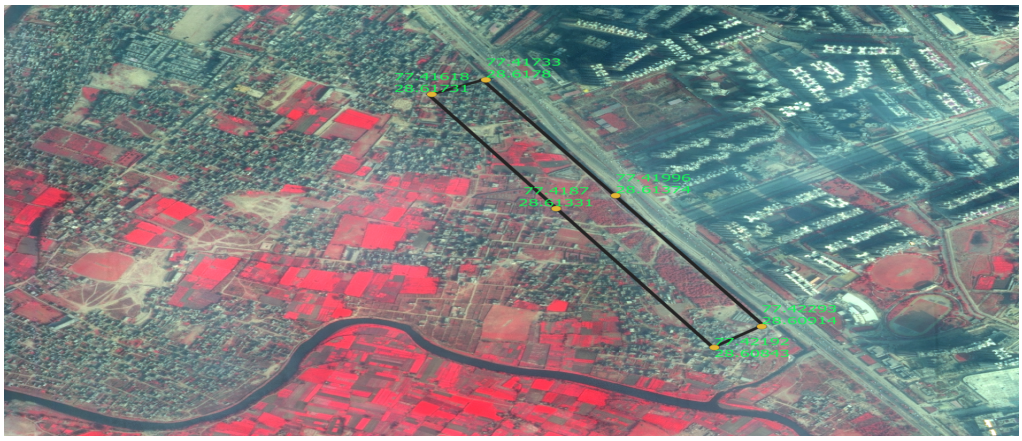
[6] The Original Application No. 89 of 2013 was disposed of (10 February 2017) by the NGT without any order as Ministry of Water Resources, River Development and Ganga Rejuvenation has issued notification (7 October 2016) which *inter alia* provides that 'no person shall construct any structure, whether permanent or temporary, in the River Ganga, bank of River Ganga or its tributaries or active flood plain area of River Ganga or its tributaries'.

[7] Proposed for implementation by GNIDA upto the year 2021.

plot, whereas other construction on the plot was to be of temporary nature as per requirement of the project.

Though MP 2021 of GNIDA did not indicate the area of Natural Conservation Zone/flood plain zone along Hindon river, GNIDA's records[8] specified that the Krishi Farm Houses scheme at village Haibatpur was launched in the flood affected area of Hindon river. Audit further noticed that Krishi Farm Houses of Haibatpur village are situated only at a distance of 129.92 metre to 552.28 metre from the banks of river Hindon as depicted (black rectangular) in **Photograph 5.6.1**.

Photograph 5.6.1: Krishi Farm Houses in village Haibatpur and Hindon river



Note: Rectangular area in black covers Krishi Farm Houses plots.
Source: ISRO Satellite Image (February 2020)

Thus, the planning and launch of Krishi Farm Houses at village Haibatpur was in violation of the directions (March 2010) of GoUP and RP 2021 prohibiting any kind of construction inside the flood plain zone.

During the Exit Conference (January 2021), the State Government accepted Audit observation and stated that the Farm Houses scheme would be reviewed by the Government.

Violation of green buffer norms in launching of Institutional Farm Houses Scheme

In violation of the norms fixed for development of green buffer in RP 2021 as well as MP 2021, GNIDA launched institutional farm houses schemes in the area envisaged by NCRPB as green buffer and allowed the activities which were not permitted in green buffer. Further, the approved lay out provided for development of 91 farm houses which will change the very complexion of land use which was to be maintained as green buffer zone.

5.6.4.2 Para 17.4.1 of RP 2021 states that in green buffers area, no activities other than those permitted in the Zoning Regulations of RP 2021 can be carried out. The permitted activities were agriculture and horticulture, social forestry/plantation including afforestation, approach/service roads and fuel stations with amenities like toilets, STD booths, small repair shop, small tea/soft drink and snack bar (with no cooking facility) and toll plaza, bus queue shelters, police booth, first aid centres and telephone booth.

The Planning Committee of NCRPB in its 54th meeting (September 2006) advised GNIDA to keep green buffer of about two kilometre width between the urbanisable areas of NOIDA and Greater Noida area along river Hindon. In compliance with this observation, GNIDA assured (February 2007) NCRPB that 'a green buffer of about two km width has been kept between the urbanisable areas of NOIDA and Greater NOIDA along the Hindon river in the newly planned area.'

[8] Agenda note number 7 for 116th meeting (November 2019) of Board of GNIDA.

Audit noticed that GNIDA launched (January 2011) Institutional Farm Houses scheme in the area which was to be kept as green buffer in view of advice (September 2006) of NCRPB and subsequent assurance (February 2007) by GNIDA. This area was indicated for agriculture use in land use map of MP 2021. The activities permitted under agriculture use land in MP 2021 are farm house, gas godown, milk chilling centres, motel, oil depot, open air theater, orchard, park, parking, petrol pump/fuel station, plant nursery, public utilities and services/facilities, rural centre, specialised parks/theme park and garden, storage, godowns and warehousing and cold storage, burial/cremation ground/cemeteries and dairy farming/poultry farms.

Audit noticed that in the scheme brochures for Institutional Farm Houses, Lessee/Sub lessees of Institutional Farm Houses were permitted to build one dwelling unit, swimming pool and playground in each farm house. These activities were not permitted under either green buffer area in the Zoning Regulations of RP 2021 or agriculture use land in MP 2021. Thus, the Institutional Farm Houses scheme of GNIDA violated the norms fixed for development of green buffer in RP 2021 as well as MP 2021.

Further, under the scheme, the allottee had the option to sub lease portion of land earmarked for Farm Houses subject to minimum size of each farm houses as per prevailing building byelaws of GNIDA. As per the approved layout plan for the development of FH-02 and FH-03 plots, 91 farm houses were to be developed on these two Institutional Farm Houses plots. Thus, effectively these areas will shape into multiple farm houses with private utilities consisting of construction on 1,45,647 sqm out of allotted area of 9,70,982 sqm (at FAR of 15 *per cent*) and thereby, it will change the very complexion of land use which was to be maintained as green buffer area.

During the Exit Conference (January 2021), the State Government accepted Audit observation and stated that this point would be reviewed in the present and future schemes.

Irregularities in allotments and violation of terms and conditions of scheme brochures

5.6.5 Audit noticed irregularities in allotments of plots of Farm Houses and violation of terms and conditions of the schemes brochures as discussed below:

Allotment made without intactness of plot

5.6.5.1 For the allotment of land, the proposed land should be in the possession of GNIDA and should be free from all encumbrances. However, the plots for Institutional Farm Houses scheme were allotted by GNIDA in April 2011 without ensuring its intactness and free from encumbrances as detailed below:

- In case of plot no. FH-01 allotted in April 2011, an area of 6,831 sqm out of lease plan for 3,77,383 sqm[9] was not available for handing over to the allottee as development work was in progress as on May 2015. Subsequently, plot no. FH-01 was cancelled (August 2017) due to unpaid premium and interest thereon of ₹ 204.07 crore and the matter of cancellation was sub judice (March 2022).

[9] Allotment was made for 3,77,000 sqm.

- In case of plot no. FH-02, the lease deed was executed in two parts: in November 2012 (original lease deed) and December 2015 (supplementary lease deed). Audit noticed that the supplementary lease deed was executed after three years of original lease deed due to unavailability of a part of land parcel measuring 3,168.59 sqm in the allotted plot out of total area of 4,04,879 sqm under lease plan.

- Similarly, lease deed of FH-03 plot was executed in two parts. In the first lease deed (November 2012), GNIDA mentioned that out of total area of 5,83,671 sqm under lease plan, 17,568.15 sqm of land was unacquired and 4,374.90 sqm would be handed later on. The supplementary lease deed was executed (December 2015) for the area of 4,374.90 sqm. However, GNIDA could not provide possession of some portion of plot FH-03 to the allottee due to encroachment and on the request of the allottee, CEO formed (January 2019) a five members Committee for physical survey of site of the plot to resolve the issue but the issue remained unresolved (November 2019). Further development on the issue was awaited (March 2022).

- The lease plan of the plot FH-02 and FH-03 was issued subject to decision of pending court cases (Writ Petitions 12300/2010, 12303/2010 and 32438/2012).

Thus, GNIDA allotted all three plots under Institutional Farm Houses scheme without ensuring their intactness, indicating lack of due diligence by the Planning Division.

In its reply, GNIDA stated (November 2020) that it did not allot any such plot which was partially acquired or encroached. After the allotments, various litigations were filed by the farmers raising their demands and encroachment was done by them on the plots due to not fulfilling the demand of farmers, failure in payment of compensation and other reasons. The allottee was responsible for the plot after lease deed and handing over of possession. GNIDA further stated that in case of plot FH-03, the Board had directed to recalculate the dues against allottee after reducing the allotted area by 17,568.17 sqm which was not acquired.

The reply of GNIDA is not acceptable, as the scheme for Institutional Farm Houses was launched in the year 2011 while concerned plots were under litigation since the year 2010. Further, in case of plot FH-03, an area of 17,568.15 sqm was not even acquired and therefore, the lease deed was executed by GNIDA for the reduced area.

Grant of permission to allottee to mortgage plot without clearance of dues

In violation of terms and conditions of the brochure, GNIDA granted mortgage permissions in two allotments without clearance of up-to-date dues by allottees.

5.6.5.2 Clause S of the Institutional Farm Houses scheme brochure provides that the mortgage permission shall be granted in favour of a scheduled bank/Government organisation/financial institution approved by the Reserve Bank of India for the purpose of raising resources, for construction on the allotted plot. The allottee will submit the clearance of dues of the plot premium and lease rent as on date of application of mortgage permission.

As discussed in **Paragraph 5.2.5.3**, the practice of issuing permission to mortgage in spite of outstanding overdue was prevalent in GNIDA since March 2006. Audit noticed that Manager (Institutional), GNIDA accorded permission to mortgage the plots without clearance of up-to-date dues as detailed in **Table 5.6.4**.

Table 5.6.4: Details of outstanding dues at the time of mortgage permission

Plot number	Date of permission to Mortgage	Outstanding premium and lease rent (₹ in crore)
FH-02	28 March 2018	107.21
FH-03	26 March 2014	27.45

Source: Data/Information provided by GNIDA

As evident from **Table 5.6.4**, GNIDA granted mortgage permission to allottees of plots FH-02 and FH-03 despite outstanding premium and lease rent. In case of FH-02 plot, the letter for permission to mortgage provided a condition that the Financial Institution shall pay directly to GNIDA the defaulted amount (₹ 107.21 crore) to activate the mortgage permission. However, GNIDA had not received any amount from the Financial Institutions.

The issue of mortgage permissions in case FH-02 and FH-03 plots without clearance of dues were irregular, as there was no provision in the scheme brochure for providing permission/conditional permission for mortgage without clearance of up-to-date dues.

Similar lapses have been also viewed gravely by the Hon'ble Supreme Court, in the case of Amrapali Builders[10] wherein it observed "*The mortgage deeds in favour of the banks were not permissible due to non-payment of dues of the Noida and Greater Noida Authorities. The Noida and Greater Noida Authorities issued conditional NOCs to create mortgages subject to payment of dues which were not paid. They issued such NOCs in collusion with builders*".

During the Exit Conference (January 2021), the State Government agreed with the Audit observation and assured that action would be taken against the concerned officials after examining the violation of terms and conditions. Further, the Government also assured to review the mechanism and terms and conditions of permission to mortgage the plots by constituting a Committee.

Outcome of allotments of Farm Houses plots

Out of three Institutional Farm Houses allotted in April 2011, GNIDA cancelled allotment of one Institutional Farm House plot due to failure in payment of dues. The other two Plots, whose layout was approved for developing 91 farm houses, were yet to be completed and had not been cancelled as on April 2021 even after dues of ₹ 265.33 crore.

5.6.7 Institutional Farm Houses were to be developed by allottee developers who may sub-lease further plotting in smaller plots for farm houses. As per the terms and conditions of the scheme brochure of Institutional Farm Houses (launched in 2010-11), lessee/sub-lessee shall commence the construction within 18 months from the date of possession and shall complete the construction and obtain occupancy certificate from the Planning Department of GNIDA in maximum seven phases within a period of eight years from the date of execution of lease deed.

Out of three Institutional Farm House allotted in April 2011, GNIDA cancelled (August 2017) allotment of one Institutional Farm House plot (FH 01) due to failure in payment of dues amounting to ₹ 204.07 crore. The cancellation order was sub-judice.

In case of FH-02 and FH-03 plots, GNIDA had approved (December 2012) layout plan for development of 37 farm houses in FH-02 plot and 54 farm houses in FH-03 plot. Area of these 91 farm houses ranged from 10,001 sqm to 20,051 sqm. However, these farm houses were yet to be

[10] In case of Bikram Chatterji and others *vs.* Union of India (Writ Petition (C) No. 940 of 2017).

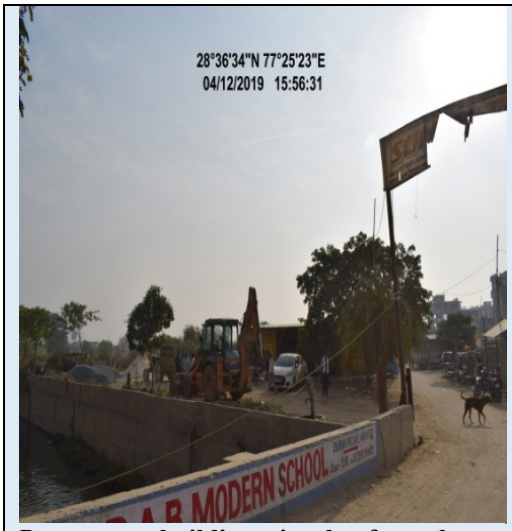
completed (April 2021). GNIDA had not cancelled these allotments even after dues of ₹ 265.33 crore as on April 2021.

GNIDA cancelled the allotment of nine Krishi Farm Houses due to encroachment.

Further, in allotment of nine Krishi Farm Houses, all allottees complained to GNIDA regarding heavy encroachment on the plots and requested for removal of the same. The status of encroachment was examined by GNIDA and it was found (December 2015 and June 2016) that plots were encroached. However, no effective action was taken to evacuate the land from encroachment. Pertinently, these farm house plots are in the flood plain zone of Hindon river.

A joint physical verification of the plots of Krishi Farm Houses by Audit Team and Management of GNIDA was carried out (4 and 5 December 2019) to verify the status of encroachment. In the joint physical verification, it was found that the area was heavily encroached, as depicted in **Photograph 5.6.2**.

Photograph 5.6.2: Encroachment of land on Krishi Farm Houses plots



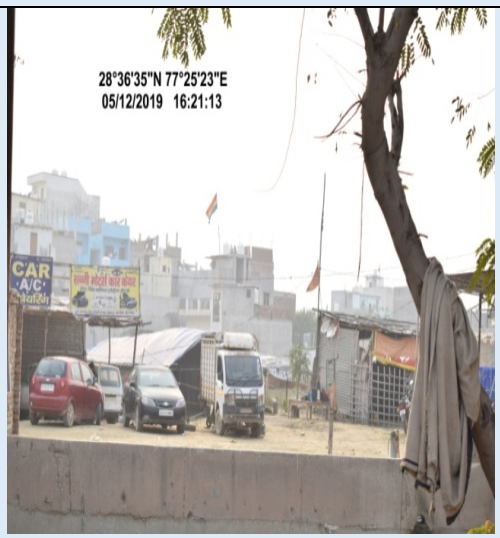
Permanent buildings in the farm house area



Permanent shops in the farm house area



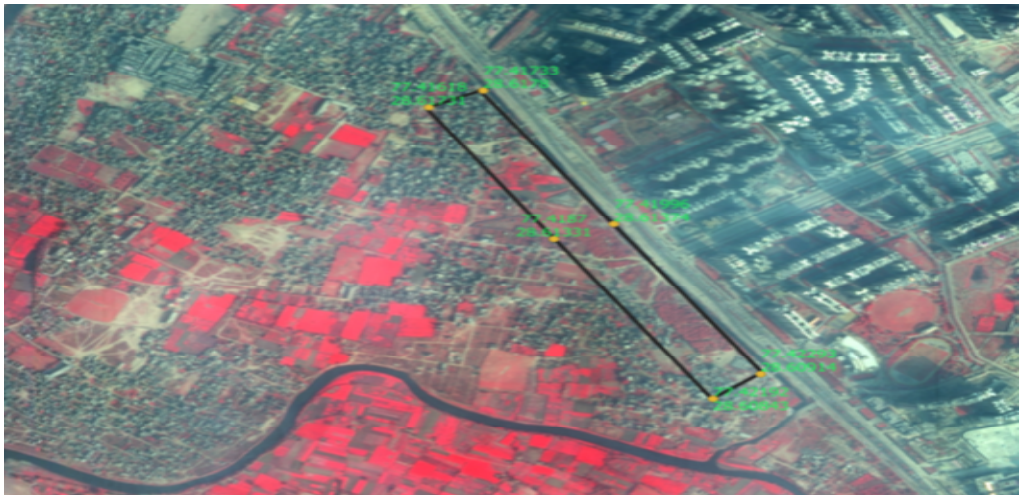
Temporary structure in the farm house area



Car garage and shops in the farm house area

Audit also obtained satellite images (**Photograph 5.6.3**) from National Remote Sensing Centre (ISRO Centre at Hyderabad) which shows dense encroachment on the site of Krishi Farm Houses plots.

Photograph 5.6.3: ISRO Satellite Image (February 2020)



Note: Rectangular area in black represents Krishi Farm Houses plots and encroachment is depicted in light green.

The above photographs confirm encroachments with constructions such as temporary kiosks, permanent residential and commercial structures, garage, *etc.* Audit further noticed that in view of encroachment, the Board of GNIDA had decided in 116th meeting (November 2019) to refund the deposits (along with four *per cent* interest) to the allottees of Krishi Farm Houses Scheme. Accordingly, refunds have been made (January 2020 to March 2021) to eight allottees. Refund of one case is under process (July 2022).

Thus, GNIDA failed to remove encroachment from land parcel allotted under Krishi Farm Houses scheme, despite being aware of it. The inaction of GNIDA was also in violation of GoUP's order (March 2010) to various State Government Departments/CEOs of all Industrial Development Authorities for effective action under UPIAD Act, 1976 for stopping illegal construction in flood plain zone of river.

5.6.8 Conclusion

Institutional Farm Houses scheme, which was launched in area proposed as green buffer, allowed activities which were not permitted in the green buffer area. Further, in violation of terms and conditions of brochures, GNIDA granted permissions to allottees to mortgage plots without clearance of dues.

Krishi Farm Houses scheme was launched in the flood plain of Hindon river, which was in violation of the provisions of Regional Plan 2021 and State Government's direction prohibiting any construction in the flood plain area of rivers. GNIDA also failed to remove encroachment from flood plain area of Hindon river, which has environmental consequences.

5.6.9 Recommendations

Recommendation Number	Recommendation
32.	**The Government should review the entire scheme of allotment of Farm Houses and take a considered decision on dealing with allotments already made and recover the dues from the defaulting allottees. The State Government has accepted the recommendation.**
33.	**The State Government may direct the concerned Departments including GNIDA to maintain the ecological balance of the flood plain of River Hindon by removing encroachments and develop green buffer area as per directions and orders of National Green Tribunal, Government of India, Government of Uttar Pradesh and National Capital Region Planning Board. The State Government has accepted the recommendation.**

CHAPTER–VI
Internal Control

CHAPTER–VI

Internal Control

Introduction

6.1 Internal controls, in simple terms, are mechanism, rules and procedures that are put in place by the management of an organisation to ensure that its activities are proceeding as planned and in an efficient and effective manner to meet its defined objectives. An effective internal control is a prerequisite for any successful organisation.

Audit Findings

Audit analysed the system of internal controls relevant to land acquisition and allotment of properties in GNIDA with reference to the functions of GNIDA laid down in the Uttar Pradesh Industrial Area Development (UPIAD) Act, 1976 and the powers of the State Government laid down in the UPIAD Act, 1976 as well as other applicable laws. Audit findings in respect of internal control are classified as follows:

- Governance and policy framework at apex level of Government and Board ***(Paragraphs 6.2 to 6.2.7***);
- Dilution of strategic objectives and enforcement at Board level ***(Paragraphs 6.3 to 6.3.4)***;
- Deficiencies on implementation by GNIDA and failure to check thereto (***Paragraphs 6.4 to 6.4.2)***;
- Irregularities in allotment of properties (***Paragraphs 6.5 to 6.5.2***); and
- Monitoring system, sharing of information and communication with stakeholders ***(Paragraphs 6.6 to 6.6.2)***.

Governance and policy framework at apex level of Government and Board

6.2 The overarching framework of the Industrial Development Authorities is regulated by UPIAD Act, 1976. Section 18 of this Act provides that the State Government may, by notification, make rules for carrying out purposes of this Act. Further, the Board of GNIDA is also required to make policies which are consistent with the framework of the applicable Acts, notably the UPIAD Act, 1976 and the National Capital Region Planning Board (NCRPB) Act, 1985 and objective of GNIDA.

In this respect, the following lapses at the level of the State Government and the Board of GNIDA were noticed:

Annual Report not being prepared and placed in the Legislature by GNIDA

6.2.1 Section 23 of the UPIAD Act, 1976 provides that GNIDA shall prepare for every year a report of its activities during that year and submit the report to the State Government in such form and on or before such date as the State Government may specify and such report shall be laid before both Houses of the Legislature.

In contravention of the provisions of UPIAD Act, 1976, GNIDA did not prepare and submit Annual Reports to State Government for laying before State Legislature.

Besides, audited accounts of the organisation, the annual report of Government Bodies contains information about important activities carried out during the year.

Audit noticed that neither the Government of Uttar Pradesh (GoUP) has prescribed the form and dates for submission of such reports by GNIDA, nor GNIDA prepared and submitted Annual Reports to the GoUP for onward submission to the State Legislature as statutorily mandated since its inception (1991).

In its reply, GNIDA stated (December 2021) that GoUP had not issued any pro forma for preparation of Annual Reports of Industrial Development Authority which is pending (March 2022).

Thus, GoUP as well as GNIDA failed to comply with the provisions of UPIAD Act, 1976 and consequently inhibited legislative oversight over the activities of GNIDA.

Form of accounts not approved by the State Government

6.2.2 Section 22 (1) of UPIAD Act, 1976 provides that GNIDA shall maintain proper accounts and other relevant records and prepare an Annual Statement of Accounts including the Balance Sheet in such form as the State Government may specify.

GoUP failed to prescribe the form of accounts to be maintained by the Industrial Development Authorities (IDAs) resulting in lack of uniformity in preparation of Accounts by IDAs.

Audit noticed that IIDD, GoUP, the administrative head of the Authorities, has not prescribed the form of accounts to be maintained by the Industrial Development Authorities (IDAs) since the inception of these Authorities. Thus, GoUP failed to perform its role prescribed in the UPIAD Act, 1976.

In absence of the form prescribed by the GoUP, the preparation of accounts by the IDAs was not standardised and there was lack of uniformity in preparation of accounts among these IDAs. GNIDA has prepared its Financial Statements upto 2019-20 where basis of accounting followed was a hybrid of cash and accrual basis. In case of NOIDA, the Financial Statements were initially prepared on cash basis of accounting till 2017-18, which was subsequently revised on accrual basis from the year 2005-06.

The Annual Accounts upto the year 2015-16 had been certified by the Local Fund Audit Department as per the requirement of the Section 22 of the UPIAD Act, 1976. Subsequently, GoUP entrusted (July 2017/January 2018) the audit of GNIDA to CAG from the year 2005-06 onwards. GNIDA has submitted[1] its Annual Accounts from the year 2005-06 to 2019-20 in the Office of the Principal Accountant General (Audit-II), Uttar Pradesh, Lucknow for which audit was under progress (April 2022).

In its reply, GNIDA stated (September 2020) that after being pointed out by Audit, it had submitted (September 2018) the format for Annual Accounts to the GoUP for approval which is pending at level of the GoUP. GNIDA further stated (March 2022) that GoUP had not prescribed the format of accounts for Industrial Development Authority till date.

[1] During June 2019 to February 2022.

Expenditure beyond mandate of the UPIAD Act, 1976

6.2.3 Section 6 (1) of the UPIAD Act, 1976 lays down that the objective of Authority shall be to secure the planned development of the industrial development area. Further, Section 20 (2) regarding 'Fund of Authority' provides that the fund shall be applied towards meeting the expenses incurred by Authority in the administration of this Act and for no other purposes. Thus, the provisions bind the Authority for incurring expenses only for the defined functions by GNIDA.

GNIDA incurred expenditure of ₹ 1,179.61 crore towards meeting expenditure relating to the State Government Departments, which was beyond its mandate under the UPIAD Act, 1976.

Audit observed that, GNIDA incurred expenditure of ₹ 1,179.61 crore during the period 2007-08 to 2017-18 towards meeting expenditure relating to the State Government Departments and entities like Medical University, Multi Speciality Hospital, Boys and Girls Inter Colleges, SC/ST hostels, DM and SSP offices, *etc*., which were beyond the functions of GNIDA as specified under the UPIAD Act, 1976. These expenditure were required to be incurred by respective State Government Departments after legislative authorisation.

In its reply, GNIDA stated (September 2020) that construction of Boys and Girls Inter College and Multi Speciality Hospital were decided by the Board[2] of GNIDA in compliance of the announcement made by the Chief Minister and the Multi Speciality Hospital was decided (July 2012) to be developed as Medical University by the Government of Uttar Pradesh.

The reply is not acceptable as these expenditure pertained to Department/ entities and were not in the purview of the Board's authority.

During the Exit Conference (January 2021), the State Government assured that view of the Government would be communicated after consultation with Additional Chief Secretary (Finance Department). Information about the said communication is awaited.

Delay in finalisation of Sub Regional Plan by GoUP

6.2.4 Government of India enacted (February 1985) National Capital Region Planning Board (NCRPB) Act, 1985, which provided constitution of a Planning Board for the preparation of a plan (Regional Plan) for the development of National Capital Region (NCR) and for co-ordinating and monitoring the implementation of such plan so as to avoid any haphazard development of NCR. The development area of GNIDA falls within the ambit of NCR, therefore, GNIDA and GoUP, as the participating State, are to comply with the provisions of the NCRPB Act, 1985.

NCRPB Act, 1985 required that the participating States, after due consideration of the observations made by the NCRPB, finalise the Sub-Regional Plans after ensuring that it is in conformity with the Regional Plan. Regional Plan 2021 (published in September 2005) further provided that Sub-Regional Plan and Master Plan of authorities should be prepared within the overall framework of the Regional Plan.

Audit noticed that GoUP approved Sub-Regional Plan 2021 in December 2013 while it approved the Master Plan 2021 of GNIDA in June 2006. This has resulted in a peculiar situation of a lower level Plan (MP 2021) being approved

[2] 67th Board meeting dated 05 February 2008.

without the approval of higher level plan (SRP 2021). Further, as discussed in ***Paragraph 2.6.1***, GNIDA implemented MP 2021 without approval of NCRPB due to which it had to stop development under MP 2021 during the period 21 October 2011 to 24 August 2012 in compliance with the orders of the Hon'ble Allahabad High Court[3]. Thus, GoUP and GNIDA failed to ensure compliance of the overarching framework of the NCRPB Act, 1985.

During the Exit Conference (January 2021), the State Government stated that the compliance of NCRPB directions will be ensured in future.

Absence of adequate oversight by Board

6.2.5 Audit noticed from the minutes of the Board meetings, that it did not object to its authority being taken for granted in a routine manner by way of not submitting scheme terms and conditions, change in important conditions and/or putting up for *ex-post facto* approval by GNIDA.

Out of 46 schemes for allotment of properties test checked in Audit, GNIDA did not provide information regarding approval of scheme brochures by Board in 24 cases. In remaining 22 cases, only one scheme brochure (Krishi Farm Houses) was approved by the Board before launching the scheme. GNIDA submitted 12 schemes to the Board *ex-post facto*, out of which Board granted approval of 10 scheme brochures while in other two cases (Sports City-02 and REP-01), it merely perused these brochures without approval or rejection. Remaining nine scheme brochures were not submitted to the Board even for *ex-post facto* approval (***Appendix-6.1***).

This indicates that the Board failed to exercise its oversight function over the functioning of GNIDA. Taking of the Board for granted and seeking *ex-post facto* approval for important decisions does not speak well about independence and effectiveness of GNIDA's Board.

During the Exit Conference (January 2021), GNIDA stated that they usually seek prior approval of the Board in important cases of policy change only and in rest of the cases *ex-post facto* approval/perusal is sought.

On being pointed out by Audit that Government should look into the matter so that prior approval is sought when major issues are involved or there is a departure from established past approach, the State Government expressed its agreement in this regard and State Government further stated that in case of urgency, ex *post facto* approval of the Board should be obtained.

Absence of manuals/guidelines

Absence of manuals in GNIDA led to irregularities in pricing and allotment of properties to the detriment of GNIDA's own interest.

6.2.6 Manuals are a set of written guidelines/instructions approved by the competent authority to standardises the procedure to be adhered during day to day working.

Audit noticed that the Board of GNIDA did not direct formulation of the manuals for pricing of the properties and allotment under various categories (except allotment under Industrial, Institutional and Commercial categories). In the absence of manuals, various irregularities/discrepancies relating to pricing and allotments were noticed, as discussed in the Chapters-IV and V.

[3] Judgement dated 21 October 2011 in case of Gajraj and Others vs. State of Uttar Pradesh and Others (Writ Petition C. No. 37443 of 2011).

Further, there was lack of uniformity in the terms and conditions of allotment between various categories of allotments and across the years within same categories of allotment, since these were relaxed in successive schemes to the detriment of GNIDA's interest. These resulted in huge losses to GNIDA.

During the Exit Conference (January 2021), the State Government agreed on the above issue raised by Audit and assured remedial action.

Invoking urgency clause rampantly for acquisition of land

6.2.7 GNIDA in all the 38 cases (test-checked in Audit) of land acquisition upto 2011 forwarded its proposals to the Additional District Magistrate (Land Acquisition) routinely with a standard justification in each case for acquisition of land invoking urgency clause (Section 17 of Land Acquisition Act, 1894). The ground for invoking urgency clause, as mentioned in standard justification, did not fall under the ambit of conditions laid down in Section 17 of the LAA, 1894, as discussed in ***Paragraph 3.5.1*** of Chapter-III: Acquisition of Land. Audit noticed that GNIDA did not formulate any parameter to define cases in which urgency clause under LAA, 1894 would be invoked. Thus, lack of internal control in land acquisition cases either from GoUP or from Board led to routine use of urgency clause which also deprived the right of landowners to public hearing as provided under Section 5A of LAA, 1894.

In reply, GNIDA stated (September 2020) that acquisition proposals were prepared and forwarded in accordance with the provisions of UPIAD Act 1976, NCPRB Act 1985 and Master Plan 2021 and the urgency clause was imposed in public interest for rapid industrial development and generation of employment.

The reply is not acceptable as GNIDA forwarded all the acquisition proposals under the urgency clause on standard justification and the grounds for invocation of urgency clause were not in accordance with the purposes specified in the LAA, 1894. It also failed to relate the lack of necessity of urgency with the considerable delays in processing the proposals at its own level.

During the Exit Conference (January 2021), the State Government stated that now land acquisition is being done as per LAA, 2013.

Dilution of strategic objectives and enforcement at Board level

6.3 The Board of GNIDA is vested with the responsibility to clearly identify strategic objectives of GNIDA, risks in achieving such objectives and taking measures to manage such risks. Shortcomings noticed in test check pertaining to risk assessment by the Management of GNIDA are discussed in following paragraphs:

Dilution of dominant objective

6.3.1 The Section 6 (1) of UPIAD Act, 1976 provides that the object of GNIDA shall be to secure the planned development of the industrial development areas. In the case of Gajraj and others *vs.* State of UP and others[4], Hon'ble Allahabad High Court held that the dominant objective of the

[4] Judgement dated 21 October 2011 in case of Gajraj and Others vs. State of Uttar Pradesh and Others (Writ Petition C. No. 37443 of 2011).

Authorities established under the Act of 1976 is industrial development, and that the activities of development of residential, commercial and other area, *etc.,* are subservient to industrial development.

Audit noticed that GNIDA significantly diluted its dominant objective of development of industry and gave priority to residential development both in the preparation of Master Plans and during its implementation, as discussed in ***Paragraph 2.6.2*** in the Chapter-II on Planning. Even original vision of development of Sports City got diluted as another plan for development of housing. Thus, GNIDA remained more like housing development body rather than industrial development authority.

Misclassification of uses of land

6.3.2 Clause 2 of Chapter I of the Greater Noida Industrial Development Area (Preparation, Revision and Finalisation of Plan) Regulations, 2012 defined the 'commercial use' and 'institutional use' as being defined in the Master Plan. The Master Plan 2021 stated that institutional land use comprised area of Government/Semi Government and private institutions and offices, regional level institutions (IT and ITeS use) and public utilities.

GNIDA allotted plots for uses of commercial nature under Institutional category at lower rates resulting in financial loss.

Audit noticed that GNIDA allotted plots for uses of commercial nature under the institutional category at the corresponding lower rates. Such misclassification not only caused financial loss to GNIDA but also to State Exchequer as discussed in ***Paragraph 5.5.6.3*** of Chapter V (5) 'Allotment of Institutional and IT Plots'.

During the Exit Conference (January 2021), the State Government and GNIDA stated that action will be taken in the light of Audit observation and guidelines will be issued after consulting Chief Town and Country Planner which is pending (March 2022).

Absence of Internal Audit

6.3.3 Internal auditing is an independent appraisal function established within an organisation to examine and evaluate its activities and report to manangement. The objective of internal audit is to assist members of the organisation in effective discharge of their responsibilities.

Internal audit is also conducted to examine and evaluate the level of compliance with the organisational rules and procedures so as to provide reasonable assurance to the management on the adequacy of the risk management and internal control framework in the organisation.

There was no Internal Audit put in place by the GNIDA for periodical review of its working.

Audit observed that system of internal audit was not put in place by the GNIDA in spite of its size, functions and responsibilities cast upon it. In the absence of an Internal Audit, periodical inspection of records of the working of GNIDA could not be carried out. Absence of any internal oversight led to unchecked and frequent violation of rules/orders and procedures as brought out in this Report.

In its reply, GNIDA accepted (September 2020) the Audit observation and stated that it has hired a firm of Chartered Accountants for conducting internal

audit for the year 2018-19 and onwards. Results of internal audit are awaited (March 2022).

Absence of dedicated Enforcement Wing

6.3.4 Section 9 (1) of the UPIAD Act, 1976 provided that no person shall erect or occupy any building in the industrial development area in contravention of any building regulations. Enforcement of the Building Regulations and other prevailing rules/policies are necessary for the planned development of the area in GNIDA.

Audit noticed that GNIDA did not form any dedicated Enforcement Wing since inception (1991) due to which GNIDA failed to restrict encroachment of land of GNIDA and illegal construction by the allottees. As per information provided by GNIDA, 549.91 hectare of land worth ₹ 1,924.68 crore (at 2018-19 prices[5]) of GNIDA stands encroached (January 2018) and is not available to GNIDA for any productive use.

During the Exit Conference (January 2021), the State Government accepted the need for having Enforcement Wing and stated that the matter has been taken up with Finance Department for creation of posts which is under examination (March 2022).

Deficiencies on implementation by GNIDA and failure to check thereto

6.4 The Board of GNIDA as part of its oversight functions formulates the policies and procedures for day to day working and conducts the activities in accordance with the laid down policies to achieve the intended objectives of the organisation. The following deficiencies have been noticed in this regard.

Incorporation of conditions in the scheme brochure in deviation from building regulations

6.4.1 Section 9 (2) of the UPIAD Act, 1976 confers on GNIDA the power to make regulations for construction of the buildings with the previous approval of the State Government. The Greater Noida Industrial Development Area Building Regulations (GNIDA BR) *inter alia* prescribe the permissible Floor Area Ratio (FAR) and Ground coverage (GC) for various categories of land use.

Audit noticed that the scheme brochures of GNIDA indicated higher FAR and GC over and above the notified norms as per the prevailing Building Regulations. In the absence of an effective internal control system in GNIDA, this irregularity continued year after year and led to undue favour to builders. GNIDA suffered substantial losses as discussed in ***Paragraph 5.2.5.16*** in the Chapter- V (2) on Allotment of Builders/Group Housing Plots.

In its reply, GNIDA stated (September 2020) that GNIDA BR, 2006 were notified before GNIDA BR, 2010, in the background of which, builder schemes were being launched from time to time.

The reply of GNIDA is not acceptable as GNIDA had allowed FAR and GC over and above that permissible under the GNIDA BR, 2006. GNIDA did not

[5] At the rate of ₹ 3,500 per sqm.

address the issue raised by Audit for allowance of such higher FAR and GC in contravention of the prevailing Building Regulations, which could have been prevented with effective internal control system.

Deficiencies in verification of payments made by allottee

6.4.2 Para 4 of the 'Work Procedure-Estate Management Division' provides that Scheme-in-charge shall be responsible for all collections from allottees against a property. The bank authorised by the Finance Division for collection of instalment/other dues will have a separate account for each scheme. The banks will send the challans, along with the bank statement of each scheme account, to the Finance Division of all the deposits received against a particular scheme. The scheme-in-charge will receive the same from Finance Division on a daily basis and ensure that the same is fed into the computer on a daily basis by the scheme assistant and tallied with the bank statement.

Further, the Date Entry Operators (DEOs) of the Systems Division were authorised for making corrections in the payment intimations[6] of the allottees for which user IDs and passwords were provided to them.

Audit noticed systemic deficiencies in the system of reconciling the deposits made by allottees. The deposits made by the allottees were not being reconciled with the challans and bank statements by the Scheme-in-charge and/or the Finance Division till financial year 2012-13. The Finance Division was made solely responsible for feeding of deposits and reconciliation in July 2013 in place of the existing system of feeding by the respective Property Divisions.

Original copy of challans deposited by allottees were not available in respective allotment files. This was prone to risk of fraud.

Audit noticed that only few challans were kept in original (GNIDA copy) and most of the challans were photocopies (bank/applicant copy), as found in the case files of allotments under all the categories. Audit reviewed the status of challans in three[7] cases of Commercial Allotments and four[8] cases of Industrial Allotments and found that 11 challans of ₹ 4.59 crore (Commercial Allotments: 5 challans for ₹ 0.96 crore and Industrial Allotments: 6 challans for ₹ 3.63 crore) were original while the remaining 34 challans of ₹ 10.59 crore (Commercial Allotments: 5 challans for ₹ 0.53 crore and Industrial Allotments: 29 challans for ₹ 10.06 crore) were photocopies (bank/applicant copy). The practice of not maintaining original challans indicates lax internal control mechanism for deposits and therefore needs urgent attention of GNIDA. Because of this, accuracy and correctness of the deposit amounts shown by the System Division against the allottees could not be ensured. Absence of original copy of challans and lack of reconciliation of the deposits is also prone to risk of fraud.

Due to the above explained faulty system, GNIDA detected (August 2019) 52 suspected entries involving deposit of ₹ 1.65 crore relating to period January

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[6] Statement showing date wise payment plan showing installments due, actual deposits by the allottees there against and outstanding amount.

[7] Gaurav Kumar Yadav (Shop No. OM3 DKI-C, Sector OMICRON), Rajesh Kumar Varshney (Shop No. Eco 51, Ecotech II), Rajesh Bhati (Shop No. 8, Sector 8 Delta 2).

[8] Jackson Engineers Limited (Plot No. 25, Sector Ecotech-III), Multitex Filtration Engineers Limited (Plot No. 111, Sector Ecotech-XII), Kanishk Panwar (Plot No. 27, Sector Ecotech-VI) and Unisol India Private Limited (Plot No. 26-A, Sector Ecotech-III).

2001 to February 2019. As per FIR lodged (August 2019), two user IDs of the Systems Division, which were deactivated since 2009, were activated and these entries were made in the payment intimations without challans and through fake challans. The matter was under investigation (March 2022).

Thus, failure of GNIDA to ensure basic internal control for reconciliation of the deposits and its subsequent unauthorised corrections led to entry of suspected fraudulent deposits in GNIDA's (IT) system.

In its reply, GNIDA stated (October 2020) that up to the year 2012-13, all the challans were not verified by the Finance Department on the basis of bank statements and it was only verified when allottee approached GNIDA for any facility. However, since the year 2013-14, the amount deposited by the allottees were entered in the IT system after the reconciliation of the challans with the bank statement. As regards the fraudulent challans, GNIDA stated that on detection of such cases, the required action is being taken and the amount is being recovered from the allottees. GNIDA further stated that it is implementing ERP system in which the amount deposited will be verified automatically and immediately.

The reply is not acceptable, as despite implementation of new procedure since 2013-14, fraudulent entries were made in payment intimation without corresponding deposits by allottees. As such, the connivance amongst the allottees, Property Division and Finance Division of GNIDA in such fraudulent cases cannot be ruled out. This issue being high risk prone, it is essential that a robust system of verification and reconciliation of deposits is put in place by GNIDA without any delay.

Irregularities in allotment of properties

6.5 The allotment of properties lacked transparency which led to discretion in allotments of plots. The brochure conditions for ensuring eligibility of the applicants in various categories were also not complied with as discussed below:

Arbitrary allotments through interview

6.5.1 In the Industrial, Institutional and IT categories, allotments were made on the basis of presentation and interview of the applicants. Audit observed that no criteria, such as minimum net worth, turnover and liquidity, were prescribed for evaluation of applications and adjudging the most suitable applicant as discussed in ***Paragraphs 5.1.4.2*** and ***5.5.4.2*** of Chapter-V Allotment of properties. This absence of criteria enabled the Screening/Allotment Committee to exercise total discretion in allotments. This led to allotment of industrial/institutional category plots to allottees who were not serious and encouraged them to profiteer in transfer of land subsequently through change in constitution of the allottees. Thus, the method of allotments through the process of interviews by the Screening/Allotment Committee was totally flawed and lacked transparency.

In its reply, GNIDA stated (September 2020) that allotments were made on the basis of recommendation of the Screening/Allotment Committee which evaluated the allotment applications on the basis of criteria mentioned in the respective brochures. GNIDA further stated that the screening committee did not exceed its power by going beyond the rules.

The reply is not relevant as it does not address the issue raised in audit observation that the criteria was not clearly defined to adjudge the suitable applicant due to which Screening/Allotment Committee applied discretion for allotment of plots and points at weakened internal control.

Undue favour in screening of application and allotment

6.5.2 Scheme brochures for allotment of plots provides for submission essential documents by the applicant. Audit noticed that out of 170 sampled allotments of Industrial, Builders/Group Housing, Institutional and IT categories, GNIDA allotted 51 plots (30 *per cent*) despite one or more prescribed documents not submitted by the applicants. These documents were registration certificate of applicant institutions, financial statements, statement of turnover, statement of net worth, liquidity certificate, completion certificates for past experience, annual reports, *etc*. Thus, lack of internal control in screening of application led to undue favour in allotment of 51 plots to ineligible applicants as discussed in ***Paragraphs 5.1.5.1, 5.2.6.2*** *and* ***5.5.5.1***.

In its reply in case of Industrial plots, GNIDA stated (November 2020) that the audit point shall be considered in future allotments and in case of builders plots, the State Government and GNIDA accepted the audit observation. In case of Institutional and IT plots, GNIDA stated that allotment was made as per recommendation of allotment committee on the basis of documents submitted at the time of application with the approval of CEO.

The reply of GNIDA indicates lack of internal control due to which allotment of plots were made to applicants despite their failure in submission of essential documents as required under scheme brochures' conditions.

Monitoring system, sharing of information and communication with stakeholders

6.6 Monitoring covers the day-to-day oversight of activities as well as periodic assessment of activities. This entails establishing system for assimilating financial, operational and compliance information and sharing of such information with the other Divisions (verticals), Senior Management and other stakeholders in order to make informed decisions. Following deficiencies were noticed in the effectiveness of sharing information, communication and monitoring:

Lack of co-ordination between different divisions

6.6.1 The various divisions of GNIDA, *viz.*, Planning, Project, Property, Finance and System Divisions need to work according to the specific roles assigned to them towards achieving common goal of the organisation, *i.e.*, planned industrial development and urbanisation.

Audit noticed that there was lack of co-ordination between different divisions of GNIDA as indicated below:

- Completion Certificates for completion of the building of commercial, institutional and industrial plot are issued by the Planning Division and Functional Certificates are issued by the respective Property Divisions (*viz.,* Commercial, Institutional and Industry Divisions). Neither the Planning Division sent the information of completion to the respective Property

Divisions nor did the respective Property Divisions made efforts to obtain information from the Planning Division regarding Completion Certificates so as to reconcile the status and issue notification to the allottees to obtain Functional Certificates from GNIDA as essential under the terms and conditions of the respective scheme brochures for allotments. As a result, the process of levy of penalty on account of delay in completion and functionality of the projects was not effective.

- The System Division maintains the comprehensive data related to allotments of plots under various categories. The Planning Division issues the completion certificates on completion of the projects and maintains the records relating to it. However, there was no system of intimating the same to the concerned Property Division/System Division immediately and the concerned Divisions had their own set of data.

- Lease plans of the plots are prepared by the Project Divisions. On receipt of lease plan, the checklist is issued by the concerned Property Division to the allottee for completing all the formalities and executing the lease deed. Audit noticed delays in issue of checklist to allottees due to failure of Project Division to provide the lease plan. Inability to control delays in issue of checklists also indicate weak internal control.

In its reply, GNIDA stated (September 2020) that in future, copy of the completion certificate would also be sent to the Property Division. GNIDA further stated that there were delays in issuing checklist sometimes due to delays in removing encroachment, failure in developing the sector, legal hurdles, *etc*., and now, it has been decided that allotments would be made only of those plots which are fully developed and undisputed.

Deficient Management Information System (MIS)

GNIDA did not prescribe submission of periodic returns on various activities for monitoring by higher management. Further IT system was also deficient and discrepant in many respects and provided only current outstanding dues and not past ones.

6.6.2 Management Information System (MIS) is a structured system of collecting, storing and dissemination of information in the form needed to carry out the functions of management. System Division of GNIDA is responsible for maintenance of various data/MIS. The output reports generated from the data maintained by the System Division should be able to provide the current status as well as history of transactions/events/exception cases.

Audit noticed that there was no prescribed system of returns for preparation and submission of information on various activities, such as, allotments, vacant land parcel, overdue against allottee, *etc*. Due to lack of effective MIS, activities of various Divisions could not be effectively monitored by higher management. The data available with System Division could have been used for real-time MIS, but it had discrepancies. Audit noticed that in case of data of Industrial plots, industrial units at 370 industrial plots were shown as functional, however, date of completion of construction on these plots was left blank. Thus, these industrial units were either incorrectly shown as functional or dates of their completion were not captured in the data maintained by System Division.

Further, the IT system was also deficient to the extent that it did not generate the reports of sanctioned number of sub-lease in Group Housing/Builder plots for ultimate home dwellers. The outstanding dues of premium and lease rent at any past date was not retrievable from the data, instead it provided only the

current outstanding dues. Due to this the data relevant for past date cannot be accessed.

In its reply, GNIDA stated (September 2020) that MIS is generated by their property management system whenever required. GNIDA further assured (September 2020) that provision would be made for accessing outstanding dues at any past date.

The reply is not acceptable as it does not address the fact that the reports generated from the data of System Division were discrepant and that there was no prescribed system of periodical returns. Further, GNIDA was yet (March 2022) to make provision in its system for accessing outstanding dues at any past date.

6.7 Conclusion

The Internal Control system in GNIDA was found to be significantly deficient. The GoUP and Board of GNIDA failed to perform their oversight roles as per UPIAD Act, 1976 and NCRPB Act, 1985. Annual Report of GNIDA were not prepared and laid before the State Legislature inhibiting legislative oversight over the activities of GNIDA. The weakness in the internal control system in GNIDA resulted in misuse of authority and incurring expenditure for other departments which was beyond the ambit of GNIDA. There was absence of manual and guidelines for pricing and allotment of properties. The absence of Internal Audit translated in unchecked and frequent violation of rules and procedures by the officials of GNIDA. Numerous instances of commencement of schemes or changes in Brochure without appropriate approvals were in evidence. Lack of co-ordination between the different Divisions and weak MIS system in GNIDA were also seen. Deposits of money by allottees was not verified or reconciled with banks which was a high risk area and could lead to fraud.

On the principal counts of governance, viz., adherence to public interest, maintaining integrity and accountability, transparency in decision making by GNIDA was found lacking.

All of these, translated in failure to achieve the objectives of GNIDA, distress for end use stakeholders like home buyers who invested their life saving in schemes of GNIDA and losses to GNIDA and Government.

6.8 Recommendations

Recommendation Number	Recommendation
34.	**The Government should ensure preparation of Annual Reports by GNIDA and their laying before the State Legislature. The State Government has accepted the recommendation.**
35.	**Instances of public expenditure beyond GNIDA's mandate should be regularised and checked.**
36.	**GNIDA may prepare guidelines and manual for pricing of properties and allotment of properties under group housing/ builder, sport city and farm houses plots to ensure transparency and standardise procedures.**
37.	**The Government/GNIDA should establish a strong internal audit system to ensure compliance with rules and regulations**

Recommendation Number	Recommendation
	within GNIDA. The State Government has accepted the recommendation.
38.	The Government/GNIDA should fix the responsibility of erring officials of the Authority for launching of schemes without prior approval of terms and conditions of scheme brochures by the Board.
39.	GNIDA should install an effective Management Information System and periodical returns to enable the management to make informed decisions to improve working and oversight within GNIDA. The State Government has accepted the recommendation.
40.	Since the existing system of allotments in case of Institutional and Industrial categories through interviews, post scrutiny by Screening/Allotment Committee has been found to be compromised and vitiated, the Government/GNIDA should devise transparent system of allotment, with minimal scope for discretion in the hands of the officials. The State Government has accepted the recommendation.
41.	GNIDA should introduce a robust IT system to ensure that reconciliation of the deposits made by the allottees are complete within the prescribed time and automatic checks are generated. The State Government has accepted the recommendation.
42.	The post allotment compliances should be ensured by GNIDA to avoid financial losses and responsibility should be fixed for extending undue favour to allottees/loss to GNIDA.

Lucknow
The 6 AUGUST 2023

(TANYA SINGH)
Accountant General (Audit-II),
Uttar Pradesh

Countersigned

New Delhi
The 8 AUG 2023

(GIRISH CHANDRA MURMU)
Comptroller and Auditor General of India

APPENDICES

Appendix-1.1
(Referred to in paragraphs 1.9 and 1.11)
Statement showing details of Audit sample covered in audit

Particulars	Method	Total number of cases	Sample selected	Files submitted during the course of Audit	Files submitted after the closure of audit	Files not submitted by GNIDA
(1)	(2)	(3)	(4)	(5)	(6)	(7) (col 4)-(col 5 + col6)
Land Acquisition						
Under Land Acquisition Act, 1894	Random	81	39	38	0	1
Through Agreements	Random	2598	260	260	0	0
Resumption	Judgmental	4	4	4	0	0
Total (A)		**2683**	**303**	**302**	**0**	**1**
Allotment of Properties						
Group Housing/Builder	Stratified Sample	188	58	35	17	6
Commercial		229	18	17	0	1
Sport City and Recreational Entertainment Parks		20	17	17	0	0
Institutional		411	47	47	0	0
IT		219	73	67	3	3
Farm house		12	9	9	0	0
Industrial		1221	44	42	0	2
Total (B)		**2300**	**266**	**234**	**20**	**12**
Grand Total (A+B)		**4983**	**569**	**536**	**20**	**13**

Appendix-1.2
(Referred to in paragraphs 1.9 and 1.11)
Details of record/information not furnished by IIDD

Sl. No.	Particulars	Remarks
1	Files related to the matters of change in land use referred by NOIDA and GNIDA	Not Received
2	Cases of discretionary allotment of properties in NOIDA/GNIDA, if any	Not Received
3	Files related to cases of encroached land of NOIDA/GNIDA referred to the Department	Not Received
4	Matters referred by the Authorities (NOIDA and GNIDA) which were pending at IIDD for decision related to land acquisition, Master Plan and Allotment of Properties	Not Received
5	Copy of Master Plan 2001 of NOIDA/GNIDA and its publication.	Not Received
6	List of instances when direction had been given to NOIDA and GNIDA for undertaking any special project on GoUP behest or making expenditure on behalf of the Government may be provided to audit along with related files/documents.	Not Received
7	Files related to Gazette notification of the GNIDA Plan Regulations 1998 and 2012	Not Received
8	Files related to No Litigation bonus and Rehabilitation/resettlement Policy 2003 and 2007.	Not Received
9	A copy of Notification No. 1418/77-4-2001-267*bha*-97t.c.-1 dated 05.09.2001 vide which list of villages falling under the districts mentioned in the notification was issued.	Not Received

Appendix-2.1
(Referred to in paragraph 2.2)

Composition of National Capital Region Planning Board

Members

1. Union Minister, Housing and Urban Affairs, Chairman
2. Chief Minister of Haryana, Member
3. Chief Minister of Rajasthan, Member
4. Chief Minister of Uttar Pradesh, Member
5. Lieutenant Governor, National Capital Territory of Delhi, Member
6. Chief Minister of National Capital Territory of Delhi, Member
7. Minister of Urban Development, Government of Rajasthan, Member
8. Minister of Urban Development, Government of Uttar Pradesh, Member
9. Chairman, Railway Board, Member
10. Secretary, Ministry of Road Transport and Highways, Member
11. Secretary, Ministry of Housing and Urban Affairs, Member
12. Chief Secretary, Government of Haryana, Member
13. Chief Secretary, Government of Rajasthan, Member
14. Chief Secretary, Government of Uttar Pradesh, Member
15. Chief Secretary, Government of National Capital Territory of Delhi, Member
16. Principal Secretary, Town and Country Planning Department, Government of Haryana, Member
17. Member Secretary, National Capital Region Planning Board, Member Secretary

Co-opted Members:

1. Secretary, Ministry of Environment, Forest and Climate Change
2. Chief Planner, Town and Country Planning Organisation, Government of India

Source: NCRPB website.

Appendix-3.1
(Referred to in paragraph 3.5.1)
Statement showing comparison of land acquisition rates under Section 11(1) and Section 11(2) of LAA, 1894

Sl. No.	Name of Village	Acquired Area under Section 11(1)			Acquired Area under Section 11 (2)							
					Ancestral				Non-ancestral			
		Area (in Hectare)	Total Compensation (in ₹)	Avg. Rate of Section 11(1) (₹ per sqm)	Area (in Hectare)	Rate (₹ per sqm)	Excess/ Less (-) rate over Section 11(1) (₹ per sqm)	Increase / Decrease (-) in Rate (in *per cent*)	Area (in Hectare)	Rate (₹ per sqm)	Excess/ Less (-) rate over Section 11(1) (₹ per sqm)	Increase / Decrease (-) in Rate (in *per cent*)
(1)	(2)	(3)	(4)	(5) col 4/ (col 3*10000)	(6)	(7)	(8) col 7- col 5	(9) (col 8/ col 5) * 100	(10)	(11)	(12) col 11- col 5	(13) (col 12 / col 5) * 100
1	Murshadpur	20.75	16899361.00	81.44	265.71	358.79	277.35	340.55	22.46	311.00	229.56	281.87
2	Sakipur	14.94	29479630.00	197.26	99.34	358.79	161.53	81.89	2.35	311.99	114.73	58.16
3	Dabra	6.49	8463008.00	130.43	105.00	385.00	254.57	195.18	0.38	334.93	204.50	156.79
4	Dadha (83 hect.)	0.00	0.00	0.00	76.65	385.00	385.00	-	6.44	335.00	335.00	-
5	Dadha (212 hect.)	8.65	18406924.00	212.72	202.29	385.00	172.28	80.99	5.66	335.00	122.28	57.49
6	Gharbara	2.57	2089385.52	81.32	56.87	385.00	303.68	373.42	0.13	334.93	253.61	311.85
7	Ghodi Bachheda	30.95	80239078.00	259.28	539.40	385.00	125.72	48.49	9.73	334.93	75.65	29.18
8	Mathurapur	0.28	232236.00	82.87	117.94	385.00	302.13	364.60	4.02	335.00	252.13	304.26
9	Badalpur	43.30	172917446.35	399.37	172.50	850.00	450.63	112.83	10.49	739.00	339.63	85.04
10	Bisrakh Jalalpur	29.14	185964017.00	638.09	6.89	850.00	211.91	33.21	0.02	739.00	100.91	15.81
10.1	Bisrakh Jalalpur	145.68	821718414.00	564.05	370.16	850.00	285.95	50.69	42.18	739.00	174.95	31.02
11	Fatepur Rampur	7.79	24046451.41	308.75	102.29	850.00	541.25	175.30	2.09	739.00	430.25	139.35
12	Haibatpur	31.50	152337747.00	483.54	109.99	850.00	366.46	75.79	17.11	739.00	255.46	52.83
12.1	Haibatpur	14.55	79294018.00	544.98	0.00	-	-	-	0.00	-	-	-
13	Junpat	8.79	32476428.20	369.39	108.65	850.00	480.61	130.11	0.22	739.00	369.61	100.06
14	Khairpur Gujjar	40.32	198256873.46	491.76	265.98	850.00	358.24	72.85	11.08	739.00	247.24	50.28
15	Khanpur	13.99	53042196.36	379.13	157.27	850.00	470.87	124.20	0.81	739.00	359.87	94.92
15.1	Khanpur	12.31	54104669.60	439.38	0.96	850.00	410.62	93.46	0.00	739.00	299.62	68.19
16	Khodna Khurd	36.57	147448689.28	403.14	148.59	850.00	446.86	110.84	15.21	739.00	335.86	83.31
17	Luksar	19.86	31861001.80	160.45	139.43	850.00	689.55	429.77	21.81	739.00	578.55	360.59
18	Mayacha	28.45	35902227.58	126.20	291.79	850.00	723.80	573.53	2.64	739.00	612.80	485.58
19	Pali	14.07	18133627.34	128.92	202.50	850.00	721.08	559.35	1.09	739.00	610.08	473.24
19.1	Pali	0.07	87469.02	118.36	0.00	-	-	-	0.00	-	-	-
20	Sadopur	44.85	229919720.96	512.65	81.07	850.00	337.35	65.81	0.83	739.00	226.35	44.15
21	Sirsa	5.17	24616959.30	476.28	0.21	850.00	373.72	78.47	0.00	-	-	-
22	Patwari	85.79	1201043900.00	1400.00	388.28	850.00	-	-	113.81	739.00	-	-
23	Ghanghola	49.72	276138079.00	555.37	197.79	930.00	374.63	67.46	7.13	810.00	254.63	45.85
24	Suthiyana	0.27	1413624.00	522.38	0.00	-	-	-	0.00	-	-522.38	-
	Total	**716.82**	**3896533182.18**	**Total (A)**	**4207.55**			**Total (B)**	**297.69**			
Total Area under 11(2) (Total A+B)												**4422.07**

Appendix-3.2
(Referred to in paragraph 3.5.1)
Statement showing additional expenditure due to delay in acquisition of land

Sl. No.	Name of Village	Date of proposal from the Planning Division	Date of first proposal to ADM/LA	Days taken in forwa-rding first proposal (in days)	Date of actual possession of land	Date by which possession of land should have been received, if no delay	Area acquired u/s 11(2) ancestral farmers (in Hectare)	Land Rate of GNIDA on the date of actual possession of land (₹ per sqm)	Land Rate as per Audit on the date by which possession of land should have been received, if no delay (₹ per sqm)	Diff-erence of land rate (₹ per sqm)	Additional expenditure on Area acquired u/s 11 (2) from ancestral farmers (in ₹)	Area acquired u/s 11(2) from non-ancestral farmers (in Hectare)	Land rate of GNIDA on the date of actual acquisition (₹ per sqm)	Land rate on the date by which possession of land should have been received, if no delay (₹ per sqm)	Diffe-rence of land rate (₹ per sqm)	Additional expenditure on area acquired u/s 11(2) from non-ancestral farmers (in ₹)
(1)	(2)	(3)	(4)	(5) col 4-col 3	(6)	(7) col 6- col 5 – 35 days	(8)	(9)	(10)	(11) col 9-col 10	(12) col 10 * col 11*10,000	(13)	(14)	(15)	(16) col 14-col 15	(17) col 13* col 16*10,000
1	Bisrakh Jalalpur	15-Jul-04	1-Aug-06	747	26-Feb-2009	17-Mar-2007	370.16	850	385	465	1721224930	42.18	739	335	404	170404978
2	Ghanghola	9-Aug-05	30-Apr-08	995	03-Jan-2011	18-May-2008	197.79	930	850	80	158229040	7.13	810	739	71	5060667
3	Gharbara	5-Feb-03	17-Nov-03	285	01-Jun-2006	24-Sep-2005	56.87	385	372	13	7489220	0.13	335	323	12	15120
4	Pali	19-Aug-04	3-Oct-05	410	01-Nov-2007	22-Oct-2006	202.50	850	385	465	941619420	1.09	739	335	404	4407640
Total (A)											**2828562610**	**Total (B)**				**179888405**
Total (A+B)																**3008451015**

Source: Data and information provided by GNIDA.

Appendix-3.3
(Referred to in paragraph 3.5.3)
Statement showing avoidable payment of additional compensation on Direct Purchase

Sl. No.	Name of Village	Rate (₹ per sqm)	Rate of Compensation (₹ per sqm)	Total Area (in Hectare)	Value (in ₹)
(1)	(2)	(3)	(4) col 3* 64.70%	(5)	(6) col 4* col 5 * 10000
1	Aamka	850	549.95	0.2144	1179093
2	Achheja	1050	679.35	0.6320	4293492
3	Aichher	385	249.10	0.1171	291696
4	Amarpur	1050	679.35	13.4932	94729923
5	Astauli	1160	750.52	6.2474	43521283
6	Bambawad	1050	679.35	0.4000	2717400
7	Bhanauta	1050	679.35	3.6370	23396102
8	Biraundi Chaksenpur	1050	679.35	0.4173	1175453
9	Bodaki	1050	679.35	6.2239	34436672
10	Chaksenpur urf Dhanuwas	1160	750.52	2.1104	14960452
11	Chitehara	1050	679.35	0.9297	6315917
12	Chuhadpur Khadar	850	549.95	12.2580	33940300
13	Dewla	850	549.95	4.4796	24635560
14	Gharbhara	1050	679.35	0.3910	2165833
15	Gulistanpur	385	249.10	6.5710	16368361
16	Habibpur	930	601.71	0.2188	1316541
17	Haibatpur	930	601.71	5.1922	22529128
18	Haldauna	850	549.95	3.0840	16960458
19	Jaitpura Vaishpur	385	249.10	0.2003	498947
20	Jalpura	850	549.95	16.2317	82531707
21	Jarcha	1160	750.52	4.3032	31430095
22	Kailaspur urf Kirachpur	850	549.95	0.3390	1864331
23	Kasna	1160	750.52	12.9175	66713489
24	Khairpur Guzar	850	549.95	1.0435	5738728
25	Khatana Dheerkheda	1050	679.35	0.9887	6716733
26	Kheda Chauganpur	1050	679.35	17.7875	43901250
27	Khedi	1160	750.52	0.6575	4405080
28	Khodna Kala	1050	679.35	0.5570	3783980
29	Khodna Khurd	850	549.95	34.0635	119343756
30	Kuleshara	930	601.71	0.1007	564566
31	Lakhnawali	371.83	240.57	0.7421	1785270
32	Malakpur	385	249.10	0.2612	650649
33	Murshadpur	930	601.71	7.1349	39308983
34	Nanuaa Ka Rajpur	1050	679.35	15.8491	107670861
35	Orangabad	1160	750.52	0.4862	3490106
36	Pali	850	549.95	1.9160	6641035
37	Palla	1050	679.35	22.9337	134886204
38	Patwadi	1160	750.52	1.1120	6786448
39	Pauwari	1050	679.35	4.9950	30530313
40	Phoolpur	1050	679.35	0.8730	5930726
41	Raipur Bangar	385	249.10	3.4920	8698572
42	Roja Yakubpur	1050	679.35	0.3210	2180714
43	Roopwas	850	549.95	0.5170	2843242
44	Safipur	850	549.95	0.3318	1522380
45	Sahberi	1160	750.52	1.9780	14845286
46	Sunpura	1160	750.52	1.5216	10618700
47	Surajpur	1050	679.35	0.2260	1535331
48	Suthiyana	385	249.10	2.6600	6626060
49	Thapkheda	850	549.95	1.0450	5746978
50	Tusyana	1050	679.35	2.3190	13736781
51	Uplarsi	1050	679.35	1.0890	7398122
52	Visayach	930	601.71	0.5980	3598226
Total				**228.2087**	**1129457307**

Appendix-3.4
(Referred to in paragraph 3.6)
Statement showing land acquisition through direct purchase at higher rate
(January 2014 to February 2015)

Sl. No.	Name of Village	No. of Purchase	Area (in Sqm)	Difference due to 2500-2082=418 (in ₹)
(1)	(2)	(3)	(4)	(5) col 4* 418
1	Achheja	1	2107	880726
2	Astauli	76	211537	88422466
3	Bairangpur urf Nayibasti	38	188783	78911294
4	Bhanauta	58	211796	88530728
5	Bisrakh Jalalpur	12	36393	15212274
6	Bodaki	32	47212	19734616
7	Chaksenpur urf Dhanuwas	11	43511	18187598
8	Chamrawali Ramgarh	5	7865	3287570
9	Chhapraula	1	15	6270
10	Chitehara	100	231822	96901596
11	Dadupur Dankaur	3	10200	4263600
12	Dewla	21	41564	17373752
13	Ghanghola	3	9960	4163280
14	Gulawati Khurd	6	21615	9035070
15	Habibpur	1	400	167200
16	Islamabad Kalda	1	2125	888250
17	Jarcha	34	118857	49682226
18	Kasna	3	25300	10575400
19	Kathehara	17	43054	17996572
20	Khairpur Guzar	1	513	214434
21	Khatana Dheerkheda	38	120367	50313406
22	Khedi	31	102114	42683652
23	Khodna Kala	32	115854	48426972
24	Khodna Khurd	1	3690	1542420
25	Makauda	1	6864	2869152
26	Murshadpur	2	39710	16598780
27	Muthiyani	6	75729	31654722
28	Orangabad	5	22700	9488600
29	Pali	6	58168	24314224
30	Palla	62	230009	96143762
31	Pauwari	8	71553	29909154
32	Phoolpur	18	76021	31776778
33	Rampur Zangir	1	19543	8168974
34	Ranauli Lateefpur	1	690	288420
35	Roja Zalalpur	1	2619	1094742
36	Sahberi	4	33075	13825350
37	Sunpura	52	186461	77940698
38	Tugalpur	1	890	372020
39	Tusyana	2	6240	2608320
40	Uplarsi	5	29318	12254924
Total		**701**	**2456244**	**1026709992**

Source: Data and information provided by GNIDA.

Appendix-3.5
(Referred to in paragraph 3.6)
Statement showing land acquisition through direct purchase at higher rate
(February 2015 to January 2018)

Sl. No.	Name of Village	No. of Purchase	Area (in Sqm)	Difference due to 2500-2082=418 (in ₹)
(1)	(2)	(3)	(4)	(5) col 4* 418
1	Astauli	44	114134	47708012
2	Azampur garhi	13	25623	10710414
3	Bairangpur urf Nayibasti	11	55372	23145496
4	Bhanauta	16	49273	20596114
5	Biraundi Chaksenpur	24	54882	22940676
6	Bisrakh Jalalpur	114	417731	174611558
7	Bodaki	45	64082	26786276
8	Chaksenpur urf Dhanuwas	18	71312	29808416
9	Chamrawali Ramgarh	5	22374	9352332
10	Chitehara	312	807269	337438442
11	Dehra	2	3132	1309176
12	Dewla	17	37263	15575934
13	Ghanghola	1	1800	752400
14	Gulawati Khurd	1	3288	1374384
15	Gulistanpur	2	22190	9275420
16	Habibpur	53	8851	3699718
17	Hazratpur	31	76184	31844912
18	Islamabad Kalda	2	8912	3725216
19	Jarcha	5	14407	6022126
20	Kasna	1	10370	4334660
21	Kathehara	94	323962	135416116
22	Khatana Dheerkheda	32	122499	51204582
23	Khedi	40	87973	36772714
24	Khodna Kala	33	64712	27049616
25	Khodna Khurd	3	22784	9523712
26	Ladpura	46	144000	60192000
27	Mahawad	3	15400	6437200
28	Murshadpur	19	61056	25521408
29	Orangabad	3	10517	4396106
30	Pali	34	165232	69066976
31	Palla	238	811168	339068224
32	Pauwari	15	87692	36655256
33	Phoolpur	10	40269	16832442
34	Roopwas	1	940	392920
35	Sunpura	57	164222	68644796
36	Surajpur	1	3290	1375220
37	Uplarsi	2	3212	1342616
38	Visayach	2	2150	898700
Total		**1350**	**3999527**	**1671802286**

Source: Data and information provided by GNIDA.

Appendix-3.6
(Referred to in paragraph 3.7.1)
Statement showing loss due to arbitrary rounding off

Year	Rate of non-ancestral Land			Rate of ancestral Land			Difference considered by Audit (lower of column 4 and 7)	Land acquisition through ADM(LA)			Land acquisition through Direct Purchase			Total loss to GNIDA (in ₹)
	Rate approved by GNIDA	Rate calculated by Audit	Difference	Rate approved by GNIDA	Rate calculated by Audit	Difference		No. of Cases	Area (in hect.)	Loss to GNIDA (in ₹)	No. of Cases	Area (in hect.)	Loss to GNIDA (in ₹)	
(1)	(2)	(3)	(4)=(2)-(3)	(5)	(6)	(7)=(5)-(6)	(8)	(9)	(10)	(11)=(8)*(10)	(12)	(13)	(14)=(8)*(13)	(15)=(11)+(14)
2010-11	810.00	802.49	7.51	930.00	922.86	7.14	7.14	14	474.04	33846306.06	21	5.50	392357.28	34238663.34
2011-12	915.00	902.80	12.20	1050.00	1038.22	11.78	11.78	0	0.00	0.00	115	54.48	6418274.10	6418274.10
2012-13	1010.00	996.76	13.24	1160.00	1146.27	13.73	13.24	0	0.00	0.00	33	14.82	1962088.56	1962088.56
2013-14	1100.00	1081.83	18.17	1260.00	1244.10	15.90	15.90	0	0.00	0.00	167	65.31	10384719.30	10384719.30
								14	**474.04**	**33846306.06**	**336**	**140.11**	**19157439.24**	**53003745.30**

Source: Data and information provided by GNIDA.

Appendix-3.7
(Referred to in paragraph 3.7.3)
Statement showing blockage of fund and interest loss thereon

Sl. No.	Name of Village	Date of Possession[1]	Date of Award	Period from Date of Award to April 2021 (in days)	Balance Amount[2] with ADM(LA) (in ₹)	Interest from the date of Award to April 2021 at the rate of eight per cent per annum (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7) = Col. 5 x Col 6 x 8/36500
1	Aichher	24 July 2003 & 29 October 2004	3 August 2009	3103	-21426099	-14572095
2	Aichher	31 March 2000	24 December 2008	3325	1174356	855832
3	Aimanabad	20 July 2007	27 July 2011	2380	16547219	8631755
4	Ajayabpur	01 June 2006	25 August 2009	3081	2843836	1920407
5	Amka	03 February 2010	30 December 2013	1493	1796832	587983
6	Badalpur	18 July 2008	19 August 2011	2357	50559794	26119328
7	Badpura	23 January 2009	29 April 2011	2469	924908	500515
8	Badpura	03 February 2010	19 December 2011	2235	1036648	507816
9	Badpura	16 March 2002	31 March 2009	3228	22536	15944
10	Biraundi Chaksenpur	14 April 2009	27 May 2011	2441	-426760	-228322
11	Biraundi Chaksenpur	02 May 2008	18 May 2009	3180	68250	47569
12	Biraundi Chaksenpur	08 May 2003	9 September 2009	3066	-23793997	-15989566
13	Biraundi Chaksenpur	27 June 2002	21 March 2005	4699	-441162	-454361
14	Biraunda	28 July 2000	9 January 2009	3309	6547002	4748281
15	Bisahada	03 February 2010	10 September 2012	1969	147797	63784
16	Bisrakh Jalalpur	17 July 2002	20 November 2008	3359	177670	130804
17	Bisrakh Jalalpur	26 February 2009	30 August 2013	1615	63118438	22342198
18	Chhapraula	23 December 2000	14 June 2001	6075	-4404808	-5865032
19	Chhapraula	09 March 2009	21 March 2011	2508	36009862	19794572
20	Chipiyana Khurd	09 March 2009	30 December 2013	1493	77550599	25377106
21	Chitehara	03 February 2010	Not Available	-	933000	-
22	Chuhadpur Khadar	31 January 2000	22 December 2000	6249	-19753795	-27055664
23	Chuhadpur Khadar	13 February 1995	20 August 1999	6739	-5063943	-7479652
24	Chuhadpur Khadar	06 November 2008	27 January 2011	2561	-5466970	-3068693
25	Chuhadpur Khadar	08 July 2003	16 March 2007	3974	3568661	3108353
26	Chuhadpur Khadar	04 September 2004	18 March 2005	4702	104342328	107532630
27	Dabra	31 January 2007	23 July 2011	2384	21546883	11258689

[1] Not available mentioned in this column indicates that date of possession and date of award was not available in the Statement of balance amount lying with ADM (LA) provided by GNIDA.

[2] The negative balances indicate the disbursement upto this extent has been met out by ADM (LA) from the amount lying with him for any other proposal.

Sl. No.	Name of Village	Date of Possession[1]	Date of Award	Period from Date of Award to April 2021 (in days)	Balance Amount[2] with ADM(LA) (in ₹)	Interest from the date of Award to April 2021 at the rate of eight per cent per annum (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7) = Col. 5 x Col 6 x 8/36500
28	Dadri	30 March 2005	22 May 2007	3907	-109001	-93341
29	Dadri	03 February 2010	13 January 2012	2210	-28339	-13727
30	Dadri	03 February 2010	13 January 2012	2210	-390095	-188956
31	Dadha	28 December 2005	15 May 2009	3183	-22132879	-15440867
32	Dadha	27 October 2006	21 October 2006	4120	38476703	34744990
33	Dewla	14 September 2009	Not Available	-	15802795	-
34	Fatehpur Rampur	19 March 2008	14 September 2011	2331	35019781	17891750
35	Ghanghola	14 July 2010 & 03 January 2011	04 May 2012	2098	25277861	11623661
36	Gharbara	05 December 2002	24 March 2007	3966	9510859	8267412
37	Gharbara	21 June 2006	6 September 2011	2339	9934302	5092895
38	Gharbara	22 April 2009	30 May 2011	2438	3194583	1707045
39	Gharbara	18 July 2003	8 September 2011	2337	2200177	1126973
40	Ghodi Bachheda	14 June 2006	25 July 2011	2382	68403008	35711992
41	Gujarpur	27 November 1999	8 February 2001	6201	-2409180	-3274373
42	Gulistanpur	20 March 1998	20 March 2008	3604	-3592824	-2838036
43	Gulistanpur	13 October 1993	20 May 1995	8292	-552970	-1004981
44	Gulistanpur	10 June 1997	5 February 2001	6204	-13824651	-18798495
45	Gulistanpur	19 March 2008	Not Available	-	16593000	-
46	Habibpur	20 January 1998	5 February 2001	6204	-10637643	-14464863
47	Habibpur	22 August 2003	21 January 2011	2567	-22554639	-12689920
48	Haibatpur	26 August 2009	25 July 2011	2382	34343678	17930223
49	Haldauna	26 April 1995	20 August 1999	6739	-16001241	-23634491
50	Haldauna	19 July 1997	18 April 2011	2480	14255299	7748634
51	Haldauna	03 July 1997	11 November 1999	6656	-9016643	-13153923
52	Haldauna	03 June 2000	23 June 2009	3144	9955420	6860239
53	Haldauna	24 May 2000	20 May 2009	3178	850593	592479
54	Haldauna	31 March 2000	28 October2002	5574	-186271	-227567
55	Haldauna	03 May 2002	Not Available	-	-55235	-
56	Hazratpur	01 December 2009	Not Available	-	79486395	-
57	Imliyaka	06 November 2008	4 February 2011	2553	2721304	1522737
58	Itehara	27 August 2008	25 July 2011	2382	33406782	17441086
59	Itehara	23 March 2002	22 May 2007	3907	-2238757	-1917112
60	Jaitpur	07 May 2003	23 July 2009	3114	-59679773	-40732671
61	Jaitpur	14 April 2009	3 June 2011	2434	76782	40962

Sl. No.	Name of Village	Date of Possession[1]	Date of Award	Period from Date of Award to April 2021 (in days)	Balance Amount[2] with ADM(LA) (in ₹)	Interest from the date of Award to April 2021 at the rate of eight per cent per annum (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7) = Col. 5 x Col 6 x 8/36500
62	Jaitpur	17 August 1996	31 March 1997	7611	-920441	-1535447
63	Jaitpur	Not available	Not Available	-	16219	-
64	Jon Samana	25 June 1999	8 February 2001	6201	-2356033	-3202139
65	Junpat	21 November 2008	1 September 2011	2344	52785008	27118479
66	Kasana	25 June 1996	22 February 1997	7650	-4637470	-7775703
67	Kasana	02 June 1995	20 August 1999	6739	-3647161	-5387007
68	Kasana	17 July 2002	15 October 2008	3395	-2863660	-2130877
69	Kasana	28 December 2005	23 March 2011	2506	16468945	9045737
70	Kasana	30 November 2002	27 June 2009	3140	21810733	15010565
71	Kasana	09 March 2009	14 September 2011	2331	-124030297	-63367588
72	Kasana	Not available	Not Available	-	-67	-
73	Kasana	02 August 2003	13 October 2008	3397	21580117	16067432
74	Kayampur	29 July 2000	9 July 2002	5685	-1780135	-2218097
75	Khanpur	10 October 2008	30 December 2013	1493	30059956	9836606
76	Khairpur Gujar	11 October 2008	25 July 2011	2382	-2683891	-1401212
77	Kheda Chauganpur	12 September 1996	19 September 1998	7074	-13269589	-20574043
78	Kheda Chauganpur	16 March 2002	9 September 2009	3066	-593412	-398773
79	Kheda Chauganpur	19 March 2008	27 August 2011	2349	10833199	5577465
80	Kheda Chauganpur	Not available	Not Available	-	3843400	-
81	Kheda Chauganpur	Not available	Not Available	-	-318	-
82	Kheda Chauganpur	17 July 2002	9 September 2009	3066	-1709899	-1149052
83	Khodana Khurd	14 September 2009	14 September 2011	2331	67011039	34236215
84	Kirachpur	23 January 2009	29 April 2011	2469	104371	56480
85	Kirachpur	03 February 2010	27 December 2010	2592	10000	5681
86	Kirachpur	07 September 2016	7 September 2016	511	-23638	-2647
87	Kuleshara	08 November 2004	16 September 2008	3424	-6480424	-4863336
88	Kuleshara	20 January 2011	Not Available	-	11153002	-
89	Lakhnawali	08 May 2003	Not Available	-	-2830797	-
90	Lakhnawali	14 April 2009	7 February 2011	2550	8000	4471
91	Luksar	09 March 2009	27 August 2011	2349	16094693	8286342
92	Makauda	16 February 2009	Not Available	-	108728571	-
93	Malakpur	05 August 2004	11 September 2009	3064	55805897	37477100
94	Malakpur	14 April 2009	31 May 2011	2437	-729619	-389716
95	Maturapur	17 August 1996	20 March 2007	3970	-689243	-599736
96	Maturapur	27 October 2006	25 September 2009	3050	16169832	10809422

Sl. No.	Name of Village	Date of Possession[1]	Date of Award	Period from Date of Award to April 2021 (in days)	Balance Amount[2] with ADM(LA) (in ₹)	Interest from the date of Award to April 2021 at the rate of eight per cent per annum (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7) = Col. 5 x Col 6 x 8/36500
97	Mayacha	11 April 2007	9 August 2011	2367	13050240	6770393
98	Muhiddinpur	03 February 2010	3 January 2012	2220	1637451	796743
99	Murshadpur	22 January 2005	30 December 2010	2589	31623482	17944810
100	Murshadpur	Not available	Not Available	-	5587475	-
101	Namauli	04 September 2004	30 November 2007	3715	-27772340	-22613533
102	Namauli	27 October 1994	20 August 1999	6739	-792320	-1170289
103	Namauli	Not available	Not Available	-	617750	-
104	Namauli	14 April 2009	30 May 2011	2438	55286	29542
105	Namauli	Not available	Not Available	-	3106200	-
106	Nagla Krawali	03 February 2010	10 August 2012	2000	-714992	-313421
107	Pali	01 November 2007	10 August 2012	2366	24082186	12488428
108	Patwari	16 March 2002	21 July 2003	5308	-4652062	-5412197
109	Patwari	05 September 2008	10 July 2015	936	879811031	180493836
110	Raipur Bangar	15 March 2007	25 May 2011	2443	6737290	3607496
111	Ranauli Lateefpur	03 February 2010	10 September 2012	1969	-524818	-226491
112	Rasulpur Rai	12 August 1996	10 April 1997	7601	-9157888	-15256791
113	Rasulpur Rai	08 May 2003	5 June 2009	3162	-14027227	-9721445
114	Rithauri	17 November 2007	10 August 2011	2366	35705966	18516234
115	Rohillapur	04 September 2004	23 May 2007	3906	-15249498	-13055241
116	Rojayakubpur	19 March 2008	Not Available	-	36125278	-
117	Roopwas	23 January 2009	23 March 2011	2506	224572	123348
118	Roopwas	03 February 2010	16 January 2002	2207	63067	30507
119	Roopwas	Not available	Not Available	-	494955	-
120	Sadopur	16 February 2009	13 July 2010	2759	-39407395	-23830138
121	Sakipur	22 July 2000	8 November 2001	5928	-2159847	-2806263
122	Sakipur	18 July 2003	20 May 2007	3907	-7941429	-6800474
123	Saini	30 October 2006	2 August 2011	2374	33348472	17352169
124	Sakipur	07 August 1993	6 March 1995	8367	-3057030	-5606174
125	Sakipur	20 January 1998	30 December 2000	6241	4957614	6781473
126	Sakipur	20 January 1998	23 December 2000	6248	-6575018	-9003992
127	Sakipur	30 December 2005	6 August 2011	2370	7518593	3905549
128	Shahberi	01 December 2009	Not Available	-	88666202	-
129	Sirsa	23 March 2002	26 February 2005	4722	-1588453	-1643984
130	Sirsa	05 September 2008	4 August 2011	2372	-44350619	-23057461
131	Surajpur	19 September 1998	21 September 2000	6341	-18641144	-25907615

Sl. No.	Name of Village	Date of Possession[1]	Date of Award	Period from Date of Award to April 2021 (in days)	Balance Amount[2] with ADM(LA) (in ₹)	Interest from the date of Award to April 2021 at the rate of eight per cent per annum (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7) = Col. 5 x Col 6 x 8/36500
132	Surajpur	14 July 2000	31 August 2001	5936	-6828507	-8884168
133	Surajpur	18 April 2000	31 March 2003	5420	-9540875	-11334037
134	Surajpur	28 May 2009	27 July 2011	2380	-42617582	-22231199
135	Surajpur	01 June 2006	Not Available	-	-37480051	-
136	Surajpur	01 December 2009	Not Available	-	-3512896	-
137	Suthiyana	07 May 2003	15 March 2007	3975	-6376693	-5555585
138	Suthiyana	15 April 2009	27 July 2011	2380	24182	12614
139	Thapkheda	14 July 2010	21 December 2011	2233	2635203	1289733
140	Tilpata Karanwas	23 January 2009	29 April 2011	2469	280029	151538
141	Tilpata Karanwas	23 March 2010	24 December 2011	2230	-424320	-207394
142	Tilpata Karanwas	07 September 2016	7 September 2016	511	-3111974	-348541
143	Tugalpur	30 December 1996	9 April 1999	6872	-1273634	-1918337
144	Tugalpur	28 May 1999	31 March 2010	2863	-9641762	-6050272
145	Tugalpur	29 June 2002	30 March 2009	3229	1376080	973888
146	Tusyana	08 January 1999	11 December 2008	3338	5235293	3830226
147	Tusyana	16 March 2002	30 November 2007	3715	2915004	2373532
148	Tusyana	06 September 1996	16 January 1998	7320	-11438937	-18352443
149	Tusyana	02 February 2007	Not Available	-	608425740	-
150	Tusyana	Not available	Not Available	-	1	-
151	Shahberi	Not available	Not Available	-	288068	-
152	Vedpura	Not available	Not Available	-	4307452	-
153	Jon Samana	Lapsed	Not Available	-	67453495	-
154	Chamrawali Ramgarh	Not available	Not Available	-	20661810	-
155	Uplarasi	Lapsed	Not Available	-	8106164	-
156	Uplarasi	Not available	Not Available	-	82968299	-
157	Muthiyani	Lapsed	Not Available	-	9352038	-
158	Muthiyani	Not available	Not Available	-	96214361	-
159	Orangabad	Lapsed	Not Available	-	13068927	-
160	Orangabad	Not available	Not Available	-	217092640	-
161	Gulawati Khurd	Not available	Not Available	-	6299313	-
162	Gulawati Khurd	Not available	Not Available	-	83110781	-
163	Phoolpur	Not available	Not Available	-	10224392	-
164	Katehara	Lapsed	Not Available	-	18322333	-
165	Bairangpur urf Nayibasti	Not available	Not Available	-	2942678	-
166	Bairangpur urf Nayibasti	Not available	Not Available	-	308560804	-

Sl. No.	Name of Village	Date of Possession[1]	Date of Award	Period from Date of Award to April 2021 (in days)	Balance Amount[2] with ADM(LA) (in ₹)	Interest from the date of Award to April 2021 at the rate of eight per cent per annum (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7) = Col. 5 x Col 6 x 8/36500
167	Khatana Dheerkheda	Not available	Not Available	-	19197106	-
168	Khatana Dheerkheda	Not available	Not Available	-	312319223	-
169	Mhawad	Not available	Not Available	-	3559900	-
170	Islamabad Kalda	Not available	Not Available	-	3753945	-
171	Jarcha	Not available	Not Available	-	41737702	-
172	Chamrawali Ramgarh	Not available	Not Available	-	323480034	-
173	Bambawad	Lapsed	Not Available	-	1148550	-
174	Chaksenpur urf Dhanuwas	Not available	Not Available	-	10552756	-
175	Chaksenpur urf Dhanuwas	Not available	Not Available	-	131959689	-
176	Tusyana	Not available	Not Available	-	1361826	-
177	Jaitpur	Not available	Not Available	-	85293	-
178	Shahberi	Not available	Not Available	-	453021760	-
179	Shahberi	Not available	Not Available	-	1012847040	-
180	Chamrawali Ramgarh	Not available	Not Available	-	34552465	-
181	Phoolpur	Not available	Not Available	-	52552532	-
182	Jarcha	Not available	Not Available	-	526423237	-
183	Astauli	Not available	Not Available	-	433369058	-
184	D. Acquisition Charge	Not available	Not Available	-	-23386622	-
185	Kheda Chauganpur	Not available	Not Available	-	6480	-
186	Tilpata Karanwas	Not available	Not Available	-	294609	-
187	Kirachpur	Not available	Not Available	-	1767633	-
188	Dewla	Not available	Not Available	-	444960088	-
189	Tusyana	Not available	Not Available	-	291420	-
190	Haldauna	31 October 1990	13 December 1991	9546	-9706065	-20307747
191	Kasana	Not available	Not Available	-	-64802880	-
192	Kasana	Not available	Not Available	-	82680242	-
193	Tusyana	Not available	Not Available	-	1201257	-
				Total	**7017122316**	**25305385**

Source: Data and information provided by GNIDA.

Appendix-3.8
(Referred to in paragraph 3.8.4)
Statement showing list of pending cases of resumption of land in which payments had been made

Sl. No.	Name of Village	Name of Tehsil	Area (in Hectare)	Rate as per GNIDA (₹ per sqm)	Amount including *Malguzari* (in ₹)	Date of Deposit
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Safipur	Sadar	0.3000	850.00	2551125.00	21 December 2012
2	Patwari	Dadri	0.5950	850.00	5061963.00	21 December 2012
3	Shahberi	Dadri	1.2390	3800.00	47091292.00	13 June 2016
4	Kathehara	Dadri	0.3962	1512.00	5993516.00	07 May 2016
5	Orangabad	Dadri	2.8020	1512.00	4238726.00	07 May 2016
6	Islamabad Kalda	Dadri	0.2660	1512.00	4023915.00	21 July 2016
7	Muthiyani	Dadri	0.0130	2500.00	325098.00	10 December 2015
8	Muthiyani	Dadri	0.8490	2500.00	21231368.00	17 Augut 2015
Total			**6.4602**		**9,05,17,003.00**	

Source: Data and information provided by GNIDA.

Appendix-4.1

(Referred to in paragraphs 4.4.1)

Part (A) - Comparative statement showing costing done in respect of Builder/Commercial properties by GNIDA and Audit after considering all input costs uniformly

(₹ per sqm)

Sl.No.	Cost of Land	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit
		2007-08		2008-09		2009-10		2010-11		2010-11 from 10/2010	
1	2	3	4	5	6	7	8	9	10	11	12
1	Land Acquisition Rate	402.16	402.16	850.00	850.00	850.00	850.00	923.02	930.00	923.02	930.00
2	Add: Acquisition expenses at the rate 10 *per cent*	40.22	40.22	85.00	85.00	85.00	85.00	92.30	93.00	92.30	93.00
3	Add: Additional Property at the rate 1 *per cent*		4.02		8.50		8.50		9.30		9.30
4	Add: Rehabilitation charge at the rate 1 *per cent*		4.02		8.50		8.50		9.30		9.30
5	Add: Annuity charges per sqm										59.30
6	Loading of interest (at the rate 10, 11 and 12 *per cent* as the case may be on row one)	40.22		93.50		102.00		110.76		110.76	
7	Add: Stamp Duty at the rate 5 *per cent*										
8	**Basic Gross Rate of land (Total 1 to 7)**	**482.60**	**450.42**	**1028.50**	**952.00**	**1037.00**	**952.00**	**1126.08**	**1041.60**	**1126.08**	**1100.90**
9	Land Rate after Loading non saleable area at the rate 36.73 *per cent*			377.77	1301.67						
10	Recovery of Special Project (except Recreational and Transport)		917.00		1096.02		1376.25		1327.24		1327.24
11	Recovery of Special Project (Recreational and Transport)				726.01		817.69		1026.43		1026.43
12	**Add: Recovery of special projects (10+11)**		**917.00**		**1822.04**		**2193.93**		**2353.67**		**2353.67**
13	Basic Gross Rate of land with special project cost (Total 8+12)		1367.42		3123.71		3145.93		3395.27		3454.57
14	Add: Interest on (13 - 11) at the rate (10/11/12 *per cent*)		136.74		263.75		279.39		284.26		291.38
15	**Basic Gross Rate of land with interest (Total 13+14)**		1504.16		3387.46		3425.32		3679.53		3745.95
16	Loading for Village *Abadi (*6/10 *per cent)*	19.31		84.38		62.22		67.56		67.56	
17	Add: Loading for Transport	37.55	38.91	189.09	194.27	111.67	114.81	121.26	125.26	121.26	132.39
18	Add: Loading for Recreational Green	33.76	34.97	108.91	111.90	64.32	66.13	69.84	72.15	69.84	76.26
19	Basic Gross Rate of land after loading Transport and Recreational Green (Total 15+17+18)		1578.04		3693.63		3606.27		3876.94		3954.60
20	Add: Loading for unforeseen expenditure at the rate two *per cent* (Except special projects)		13.22	35.77	37.43	25.50	28.25	28.00	30.47	28.00	32.02
21	**Basic Gross land Rate (Total 19+20)**		1591.26		3731.06		3634.52		3907.41		3986.62
22	Add: Loading establishment charges at the rate 12 *per cent* (Except special projects)		80.91	218.93	229.08	156.09	172.87	169.53	186.45	169.53	195.95
23	**Basic Gross land Rate as per GNIDA**	**573.22**		**2043.35**		**1456.80**		**1582.27**		**1582.27**	
24	**Say**	**574.00**		**2043.00**		**1457.00**		**1582.00**		**1582.00**	
25	Add: External Development Charges (per sqm)	488.00	488.00	633.00	633.00	764.00	764.00	841.00	841.00	841.00	841.00
26	Add: Internal Development Charges (per sqm)	947.00	947.00	1232.00	1232.00	1485.00	1485.00	1634.00	1634.00	1634.00	1634.00
27	Add: Cost of Special Projects (per sqm)	917.00		1822.00		2194.00		2354.00		2354.00	
28	Add: Interest on External and Internal Development cost		143.50		205.15		269.88		297.00		297.00
29	**Land Rate per sqm**		**3250.67**		**6030.29**		**6326.27**		**6865.86**		**6954.57**
30	Add: Loading for *Abadi* (6/10 *per cent*)		195.04		361.82		379.58		411.95		417.27
31	Land Rate per sqm after loading *Abadi*	**2926.00**	**3445.71**	**5730.00**	**6392.11**	**5900.00**	**6705.85**	**6411.00**	**7277.81**	**6411.00**	**7371.84**
32	Add: Saleable percentage (55 *per cent*)	5320.00	6264.93	10418.18	11622.02	10727.27	12192.45	11656.36	13232.38	11656.36	13403.34
33	**Cost of land per sqm**	**5320.00**	**6264.00**	**10418.00**	**11622.00**	**10727.00**	**12192.00**	**11656.00**	**13232.00**	**11656.00**	**13403.00**

Part (A) Continued...

Sl.No.	Cost of Land	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit
		2011-12 upto June 2011		2011-12 from July 2011		2012-13		2013-14		2013-14 from 01/2014	
1	2	13	14	15	16	17	18	19	20	21	22
1	Land Acquisition Rate	1050.00	1050.00	1050.00	1050.00	1160.00	1160.00	1394.00	1394.00	1394.00	3500.00
2	Add: Acquisition expenses at the rate 10 *per cent*	105.00	105.00	105.00	105.00	116.00	116.00	139.40	139.40	139.40	0.00
3	Add: Additional Property at the rate 1 *per cent*	11.00	11.00	11.00	11.00	11.60	11.60	13.94	13.94	13.94	25.00
4	Add: Rehabilitation charge at the rate 1 *per cent*	11.00	11.00	11.00	11.00	11.60	11.60	13.94	13.94	13.94	0.00
5	Add: Annuity charges per sqm	60.00	59.30	60.00	68.20	68.20	68.20	68.20	68.20	68.20	0.00
6	Loading of interest (at the rate 10, 11 and 12 *per cent* as the case may be on row one)	126.00		126.00		164.09		195.54		195.54	
7	Add: Stamp Duty at the rate 5 *per cent*										125.00
8	**Basic Gross Rate of land (Total 1 to 7)**	**1363.00**	**1236.30**	**1363.00**	**1245.20**	**1531.49**	**1367.40**	**1825.02**	**1629.48**	**1825.02**	**3650.00**
9	Land Rate after Loading non saleable area at the rate 36.73 *per cent*										
10	Recovery of Special Project (except Recreational and Transport)		1354.26		1354.26		1379.52		2178.26		2178.26
11	Recovery of Special Project (Recreational and Transport)		1527.99		1527.99		758.04		912.48		912.48
12	**Add: Recovery of special projects (10+11)**		**2882.24**		**2882.24**		**2137.56**		**3090.74**		**3090.74**
13	Basic Gross Rate of land with special project cost (Total 8+12)		4118.54		4127.44		3504.96		4720.22		6740.74
14	Add: Interest on (13 - 11) at the rate (10/11/12 *per cent*)		310.87		311.93		329.63		456.93		699.39
15	**Basic Gross Rate of land with interest (Total 13+14)**		4429.41		4439.37		3834.59		5177.15		7440.13
16	Loading for Village *Abadi (*6/10 *per cent)*	82.00		82.00		153.15		182.50		182.50	
17	Add: Loading for Transport	147.00	149.26	147.00	150.33	165.56	165.56	161.44	146.57	161.44	262.55
18	Add: Loading for Recreational Green	71.00	72.34	71.00	72.86	80.29	80.29	78.30	71.08	78.30	127.33
19	Basic Gross Rate of land after loading Transport and Recreational Green (Total 15+17+18)		4651.02		4662.57		4080.45		5394.80		7830.01
20	Add: Loading for unforeseen expenditure at the rate two *per cent* (Except special projects)	33.00	35.38	33.00	35.61	38.61	38.86	44.95	46.08	44.95	94.79
21	**Basic Gross land Rate (Total 19+20)**		4686.40		4698.18		4119.31		5440.88		7924.80
22	Add: Loading establishment charges at the rate 12 *per cent* (Except special projects)	203.52	216.50	203.52	217.91	236.29	237.81	275.06	282.02	275.06	580.09
23	**Basic Gross land Rate as per GNIDA**	**1899.52**		**1899.52**		**2205.39**		**2567.27**		**2567.27**	
24	**Say**	**1900.00**		**1900.00**		**2210.00**		**2570.00**		**2570.00**	
25	Add: External Development Charges (per sqm)	946.00	946.00	946.00	946.00	1020.00	1020.00	1148.00	1148.00	1148.00	1148.00
26	Add: Internal Development Charges (per sqm)	1838.00	1838.00	1838.00	1838.00	1860.00	1860.00	2090.00	2090.00	2090.00	2090.00
27	Add: Cost of Special Projects (per sqm)	2882.00		2882.00		2138.00		3091.00		3091.00	
28	Add: Interest on External and Internal Development cost		334.08		334.08		345.60		388.56		388.56
29	**Land Rate per sqm**		**8020.98**		**8034.17**		**7582.72**		**9349.46**		**12131.45**
30	Add: Loading for *Abadi* (6/10 *per cent*)		481.26		482.05		758.27		934.95		0.00
31	Land Rate per sqm after loading *Abadi*	**7566.00**	**8502.24**	**7566.00**	**8516.22**	**7228.00**	**8340.99**	**8899.00**	**10284.41**	**8899.00**	**12131.45**
32	Add: Saleable percentage (55 *per cent*)	13756.36	15458.61	13756.36	15484.04	13141.82	15165.43	16180.00	18698.94	16180.00	22057.18
33	**Cost of land per sqm**	**13756.00**	**15458.00**	**13756.00**	**15484.00**	**13141.00**	**15165.00**	**16180.00**	**18698.00**	**16180.00**	**22057.00**

Part (A) Continued...

Sl.No.	Cost of Land	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit
		2014-15		2015-16		2016-17 to 2018-19	
1	2	23	24	25	26	27	28
1	Land Acquisition Rate	3500.00	3500.00	3500.00	3500.00	3500.00	3500.00
2	Add: Acquisition expenses at the rate 10 *per cent*						
3	Add: Additional Property at the rate 1 *per cent*		25.00		25.00		25.00
4	Add: Rehabilitation charge at the rate 1 *per cent*					70.00	
5	Add: Annuity charges per sqm						
6	Loading of interest (at the rate 10, 11 and 12 *per cent* as the case may be on row one)	441.00		441.00		457.80	
7	Add: Stamp Duty at the rate 5 *per cent*	175.00	125.00	175.00	125.00	245.00	125.00
8	**Basic Gross Rate of land (Total 1 to 7)**	**4116.00**	**3650.00**	**4116.00**	**3650.00**	**4272.80**	**3650.00**
9	Land Rate after Loading non saleable area at the rate 36.73 *per cent*						
10	Recovery of Special Project (except Recreational and Transport)		2887.13		1436.83		1284.63
11	Recovery of Special Project (Recreational and Transport)		1885.83		2046.19		2124.04
12	**Add: Recovery of special projects (10+11)**		**4772.96**		**3483.02**		**3408.67**
13	Basic Gross Rate of land with special project cost (Total 8+12)		8422.96		7133.02		7058.67
14	Add: Interest on (13 - 11) at the rate (10/11/12 *per cent*)		784.46		610.42		592.16
15	**Basic Gross Rate of land with interest (Total 13+14)**		9207.42		7743.44		7650.83
16	Loading for Village *Abadi (*6/10 *per cent)*						
17	Add: Loading for Transport	364.10	262.55	367.05	264.68	381.03	264.68
18	Add: Loading for Recreational Green	176.58	127.33	178.01	128.36	184.79	128.36
19	Basic Gross Rate of land after loading Transport and Recreational Green (Total 15+17+18)		9597.30		8136.48		8043.87
20	Add: Loading for unforeseen expenditure at the rate two *per cent* (Except special projects)	93.13	96.49	93.22	93.07	96.77	92.70
21	**Basic Gross land Rate (Total 19+20)**		9693.79		8229.55		8136.57
22	Add: Loading establishment charges at the rate 12 *per cent* (Except special projects)	569.98	590.50	570.51	569.58	592.25	567.35
23	**Basic Gross land Rate as per GNIDA**	**5319.79**		**5324.79**		**5527.64**	
24	**Say**	**5320.00**		**5325.00**		**5528.00**	
25	Add: External Development Charges (per sqm)	1265.00	1265.00	1380.00	1380.00	1456.00	1456.00
26	Add: Internal Development Charges (per sqm)	2305.00	2305.00	2515.00	2515.00	2652.00	2652.00
27	Add: Cost of Special Projects (per sqm)	4773.00		3483.00		3409.00	
28	Add: Interest on External and Internal Development cost		428.40		467.40		492.96
29	**Land Rate per sqm**		**14282.69**		**13161.53**		**13304.88**
30	Add: Loading for *Abadi* (6/10 *per cent*)		0.00		0.00		0.00
31	Land Rate per sqm after loading *Abadi*	**13663.00**	**14282.69**	**12703.00**	**13161.53**	**13045.00**	**13304.88**
32	Add: Saleable percentage (55 *per cent*)	24841.82	25968.53	23096.36	23930.06	23718.18	24190.69
33	**Cost of land per sqm**	**24841.00**	**25968.00**	**23096.00**	**23930.00**	**23718.00**	**24190.00**

Source: Information provided by GNIDA and worked out by the Audit.

Part (B) - Comparative statement showing costing done in respect of Industry/Institutional properties by GNIDA and Audit after considering all input costs uniformly

(₹ per sqm)

Sl. No.	Cost of Land	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit
		2007-08		2008-09		2009-10		2010-11		2010-11 from 10/2010	
1	2	3	4	5	6	7	8	9	10	11	12
1	Land Acquisition Rate	402.16	402.16	850.00	850.00	850.00	850.00	923.02	930.00	923.02	930.00
2	Add: Acquisition expenses at the rate 10 *per cent*	40.22	40.22	85.00	85.00	85.00	85.00	92.30	93.00	92.30	93.00
3	Add: Additional Property at the rate 1 *per cent*		4.02		8.50		8.50		9.30		9.30
4	Add: Rehabilitation charge at the rate 1 *per cent*		4.02		8.50		8.50		9.30		9.30
5	Add: Annuity charges per sqm										59.30
6	Loading of interest (at the rate 10,11 and 12 *per cent* as the case may be on row one)	40.22		93.50		102.00		110.76		110.76	
7	Add: Stamp Duty at the rate 5 *per cent*										
8	**Basic Gross Rate of land (Total 1 to 7)**	**482.60**	**450.42**	**1028.50**	**952.00**	**1037.00**	**952.00**	**1126.08**	**1041.60**	**1126.08**	**1100.90**
9	Land Rate after Loading non saleable area at the rate 36.73 *per cent*			377.77	1301.67						
10	Recovery of Special Project (except Recreational and Transport)		917.00		1096.02		1376.25		1327.24		1327.24
11	Recovery of Special Project (Recreational and Transport)				726.01		817.69		1026.43		1026.43
12	**Add: Recovery of special projects (10+11)**		**917.00**		**1822.04**		**2193.93**		**2353.67**		**2353.67**
13	Basic Gross Rate of land with special project cost (Total 8+12)		1367.42		3123.71		3145.93		3395.27		3454.57
14	Add: Interest on (13 - 11) at the rate (10/11/12 *per cent*)		136.74		263.75		279.39		284.26		291.38
15	**Basic Gross Rate of land with interest (Total 13+14)**		1504.16		3387.46		3425.32		3679.53		3745.95
16	Loading for Village *Abadi (*6/10 *per cent)*	19.31		84.38		62.22		67.56		67.56	
17	Add: Loading for Transport	37.55	38.91	189.09	194.27	111.67	114.81	121.26	125.26	121.26	132.39
18	Add: Loading for Recreational Green	33.76	34.97	108.91	111.90	64.32	66.13	69.84	72.15	69.84	76.26
19	Basic Gross Rate of land after loading Transport and Recreational Green (Total 15+17+18)		1578.04		3693.63		3606.27		3876.94		3954.60
20	Add: Loading for unforeseen expenditure at the rate two *per cent* (Except special projects)		13.22	35.77	37.43	25.50	28.25	28.00	30.47	28.00	32.02
21	**Basic Gross land Rate (Total 19+20)**		1591.26		3731.06		3634.52		3907.41		3986.62
22	Add: Loading establishment charges at the rate 12 *per cent* (Except special projects)		80.91	218.93	229.08	156.09	172.87	169.53	186.45	169.53	195.95
23	**Basic Gross land Rate as per GNIDA**	**573.22**		**2043.35**		**1456.80**		**1582.27**		**1582.27**	
24	**Say**	574.00		2043.00		1457.00		1582.00		1582.00	
25	Add: External Development Charges (per sqm)	**258.00**	**258.00**	**311.00**	**311.00**	**408.00**	**408.00**	**449.00**	**449.00**	**449.00**	**449.00**
26	Add: Internal Development Charges (per sqm)	361.00	361.00	464.00	464.00	567.00	567.00	625.00	625.00	625.00	625.00
27	Add: Cost of Special Projects (per sqm)	917.00		1822.00		2194.00		2354.00		2354.00	
28	Add: Interest on External and Internal Development cost		61.90		85.25		117.00		128.88		128.88
29	**Land Rate per sqm**		2353.07		4820.39		4899.39		5296.74		5385.45
30	Add: Loading for *Abadi* (6/10 *per cent*)		141.18		289.22		293.96		317.80		323.13
31	Land Rate per sqm after loading *Abadi*	**2110.00**	**2494.25**	**4640.00**	**5109.61**	**4626.00**	**5193.35**	**5010.00**	**5614.54**	**5010.00**	**5708.58**
32	Add: Saleable percentage (70 *per cent*)	3014.29	3563.22	6628.57	7299.45	6608.57	7419.07	7157.14	8020.77	7157.14	8155.11
33	**Cost of land per sqm**	**3014.00**	**3563.00**	**6629.00**	**7299.00**	**6609.00**	**7419.00**	**7157.00**	**8020.00**	**7157.00**	**8155.00**

Part (B) continued.

Sl. No.	Cost of Land	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit
		2011-12 upto June 2011		2011-12 from July 2011		2012-13		2013-14		2013-14 from 01/2014	
1	2	13	14	15	16	17	18	19	20	21	22
1	Land Acquisition Rate	1050.00	1050.00	1050.00	1050.00	1160.00	1160.00	1394.00	1394.00	1394.00	3500.00
2	Add: Acquisition expenses at the rate 10 *per cent*	105.00	105.00	105.00	105.00	116.00	116.00	139.40	139.40	139.40	0.00
3	Add: Additional Property at the rate 1 *per cent*	11.00	11.00	11.00	11.00	11.60	11.60	13.94	13.94	13.94	25.00
4	Add: Rehabilitation charge at the rate 1 *per cent*	11.00	11.00	11.00	11.00	11.60	11.60	13.94	13.94	13.94	0.00
5	Add: Annuity charges per sqm	60.00	59.30	60.00	68.20	68.20	68.20	68.20	68.20	68.20	0.00
6	Loading of interest (at the rate 10,11 and 12 *per cent* as the case may be on row one)	126.00		126.00		164.09		195.54		195.54	
7	Add: Stamp Duty at the rate 5 *per cent*										125.00
8	**Basic Gross Rate of land (Total 1 to 7)**	**1363.00**	**1236.30**	**1363.00**	**1245.20**	**1531.49**	**1367.40**	**1825.02**	**1629.48**	**1825.02**	**3650.00**
9	Land Rate after Loading non saleable area at the rate 36.73 *per cent*										
10	Recovery of Special Project (except Recreational and Transport)		1354.26		1354.26		1379.52		2178.26		2178.26
11	Recovery of Special Project (Recreational and Transport)		1527.99		1527.99		758.04		912.48		912.48
12	**Add: Recovery of special projects (10+11)**		**2882.24**		**2882.24**		**2137.56**		**3090.74**		**3090.74**
13	Basic Gross Rate of land with special project cost (Total 8+12)		4118.54		4127.44		3504.96		4720.22		6740.74
14	Add: Interest on (13 - 11) at the rate (10/11/12 *per cent*)		310.87		311.93		329.63		456.93		699.39
15	**Basic Gross Rate of land with interest (Total 13+14)**		4429.41		4439.37		3834.59		5177.15		7440.13
16	Loading for Village *Abadi* (6/10 *per cent*)	82.00		82.00		153.15		182.50		182.50	
17	Add: Loading for Transport	147.00	149.26	147.00	150.33	165.56	165.56	161.44	146.57	161.44	262.55
18	Add: Loading for Recreational Green	71.00	72.34	71.00	72.86	80.29	80.29	78.30	71.08	78.30	127.33
19	Basic Gross Rate of land after loading Transport and Recreational Green (Total 15+17+18)		4651.02		4662.57		4080.45		5394.80		7830.01
20	Add: Loading for unforeseen expenditure at the rate two *per cent* (Except special projects)	33.00	35.38	33.00	35.61	38.61	38.86	44.95	46.08	44.95	94.79
21	**Basic Gross land Rate (Total 19+20)**		4686.40		4698.18		4119.31		5440.88		7924.80
22	Add: Loading establishment charges at the rate 12 *per cent* (Except special projects)	203.52	216.50	203.52	217.91	236.29	237.81	275.06	282.02	275.06	580.09
23	**Basic Gross land Rate as per GNIDA**	**1899.52**		**1899.52**		**2205.39**		**2567.27**		**2567.27**	
24	**Say**	1900.00		1900.00		2210.00		2570.00		2570.00	
25	Add: External Development Charges (per sqm)	**505.00**	**505.00**	**505.00**	**505.00**	**521.00**	**521.00**	**586.00**	**586.00**	**586.00**	**586.00**
26	Add: Internal Development Charges (per sqm)	702.00	702.00	702.00	702.00	730.00	730.00	822.00	822.00	822.00	822.00
27	Add: Cost of Special Projects (per sqm)	2882.00		2882.00		2138.00		3091.00		3091.00	
28	Add: Interest on External and Internal Development cost		144.84		144.84		150.12		168.96		168.96
29	**Land Rate per sqm**		6254.74		6267.93		5758.24		7299.86		10081.85
30	Add: Loading for *Abadi* (6/10 *per cent*)		375.28		376.08		575.82		729.99		0.00
31	Land Rate per sqm after loading *Abadi*	**5989.00**	**6630.02**	**5989.00**	**6644.01**	**5599.00**	**6334.06**	**7069.00**	**8029.85**	**7069.00**	**10081.85**
32	Add: Saleable percentage (70 *per cent*)	8555.71	9471.45	8555.71	9491.44	7998.57	9048.65	10098.57	11471.22	10098.57	14402.64
33	**Cost of land per sqm**	**8556.00**	**9471.00**	**8556.00**	**9491.00**	**7999.00**	**9048.00**	**10099.00**	**11471.00**	**10099.00**	**14402.00**

Part (B) continued.

Sl.No.	Cost of Land	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit	Captial Budgeting by GNIDA	As per Audit
		2014-15		2015-16		2016-17 to 2018-19	
1	2	23	24	25	26	27	28
1	Land Acquisition Rate	3500.00	3500.00	3500.00	3500.00	3500.00	3500.00
2	Add: Acquisition expenses at the rate 10 *per cent*						
3	Add: Additional Property at the rate 1 *per cent*		25.00		25.00		25.00
4	Add: Rehabilitation charge at the rate 1 *per cent*					70.00	
5	Add: Annuity charges per sqm						
6	Loading of interest (at the rate 10,11 and 12 *per cent* as the case may be on row one)	441.00		441.00		457.80	
7	Add: Stamp Duty at the rate 5 *per cent*	175.00	125.00	175.00	125.00	245.00	125.00
8	**Basic Gross Rate of land (Total 1 to 7)**	**4116.00**	**3650.00**	**4116.00**	**3650.00**	**4272.80**	**3650.00**
9	Land Rate after Loading non saleable area at the rate 36.73 *per cent*						
10	Recovery of Special Project (except Recreational and Transport)		2887.13		1436.83		1284.63
11	Recovery of Special Project (Recreational and Transport)		1885.83		2046.19		2124.04
12	**Add: Recovery of special projects (10+11)**		**4772.96**		**3483.02**		**3408.67**
13	Basic Gross Rate of land with special project cost (Total 8+12)		8422.96		7133.02		7058.67
14	Add: Interest on (13-11) at the rate (10/11/12 *per cent*)		784.46		610.42		592.16
15	**Basic Gross Rate of land with interest (Total 13+14)**		9207.42		7743.44		7650.83
16	Loading for Village *Abadi* (6/10 *per cent*)						
17	Add: Loading for Transport	364.10	262.55	367.05	264.68	381.03	264.68
18	Add: Loading for Recreational Green	176.58	127.33	178.01	128.36	184.79	128.36
19	Basic Gross Rate of land after loading Transport and Recreational Green (Total 15+17+18)		9597.30		8136.48		8043.87
20	Add: Loading for unforeseen expenditure at the rate two *per cent* (Except special projects)	93.13	96.49	93.22	93.07	96.77	92.70
21	**Basic Gross land Rate (Total 19+20)**		9693.79		8229.55		8136.57
22	Add: Loading establishment charges at the rate 12 *per cent* (Except special projects)	569.98	590.50	570.51	569.58	592.25	567.35
23	**Basic Gross land Rate as per GNIDA**	**5319.79**		**5324.79**		**5527.64**	
24	**Say**	5320.00		5325.00		5528.00	
25	Add: External Development Charges (per sqm)	**645.00**	**645.00**	**705.00**	**705.00**	**732.00**	**732.00**
26	Add: Internal Development Charges (per sqm)	905.00	905.00	990.00	990.00	1042.00	1042.00
27	Add: Cost of Special Projects (per sqm)	4773.00		3483.00		3409.00	
28	Add: Interest on External and Internal Development cost		186.00		203.40		212.88
29	**Land Rate per sqm**		12020.29		10697.53		10690.80
30	Add: Loading for *Abadi* (6/10 *per cent*)		0.00		0.00		0.00
31	Land Rate per sqm after loading *Abadi*	**11643.00**	**12020.29**	**10503.00**	**10697.53**	**10711.00**	**10690.80**
32	Add: Saleable percentage (70 *per cent*)	16632.86	17171.84	15004.29	15282.19	15301.43	15272.57
33	**Cost of land per sqm**	**16633.00**	**17171.00**	**15004.00**	**15282.00**	**15301.00**	**15272.00**

Source: Information provided by GNIDA and worked out by the Audit.

Appendix-4.2
(Referred to in paragraphs 4.4.1 and 4.5)
Year-wise details of sale price approved by GNIDA and reworked by Audit

(₹ per sqm)

Sl. No.	Category	Price calculated by GNIDA as per capital budgeting	Sale Price approved by GNIDA	Sale price reworked by Audit			
				After considering all cost inputs in uniform manner	Difference	After considering FAR & GC	Difference
1	2	3	4	5	6 (col 5 – col 4)	7	8 (col 7 – col 4)
1	**Builder**						
i	***BRS Scheme***						
	2007-08	5320	4000	6574	2574	6574	2574
	2008-09	10418	10000	11443	1443	15429	5429
	2009-10	10727	10000	13025	3025	17563	7563
	2010-11	11658	11000	14130	3130	19053	8053
	2010-11 from 10/2010	11658	11000	16290	5920	21965	10965
	2011-12	13756	12400	16652	4252	22453	10053
	2011-12 from July 2011	13756	12400	16678	4278	22488	10088
	Rate of 2011-12 were revised from 2 September 2011 rates increased by 30 *per cent* as new policy	17888	17300	16678	(-) 622	22488	5188
	2012-13	13142	19100	15983	(-) 3117	21551	2451
	2013-14	16180	20730	19625	(-) 1105	26461	5731
	2013-14 from 10/2013	16180	20730	26826	6096	41537	20807
	2014-15	24842	22850	30951	8101	47924	25074
	2015-16	23096	28230	28388	158	43955	15725
	2016-17	23718	28230	28676	446	44401	16171
ii	***RTS Scheme (2009-10)***	7960	7960	11847	3887	18179	10219
2	**Commercial Plots**						
	2007-08	5320	12000	13149	1149	13149	1149
	2008-09	10418	20000	22886	2886	22886	2886
	2009-10	10727	20000	26050	6050	26051	6051

Sl. No.	Category	Price calculated by GNIDA as per capital budgeting	Sale Price approved by GNIDA	Sale price reworked by Audit			
				After considering all cost inputs in uniform manner	Difference	After considering FAR & GC	Difference
1	2	3	4	5	6 (col 5 – col 4)	7	8 (col 7 – col 4)
	2010-11	11658	22000	28260	6260	53696	31696
	2010-11 from 10/2010	11658	22000	32580	10580	61903	39903
	2011-12	13756	24750	33304	8554	63280	38530
	2011-12 from July 2011	13756	24750	33356	8606	63377	38627
	Rate of 2011-12 were revised from 2 September 2011 rates increased by 30 *per cent* as new policy	17888	33500	33356	(-)144	63377	29877
	2012-13	13142	36990	31966	(-) 5024	60736	23746
	2013-14	16180	40145	39250	(-) 895	74575	34430
	2013-14 from 10/2013	16180	40145	53652	13507	101941	61796
	2014-15	24842	44245	61902	17657	117617	73372
	2015-16	23096	46190	56776	10586	107877	61687
	2016-17	23718	46190	57352	11162	108971	62781
3	**Industrial**						
	2007-08	3014	Slab wise rate fixed on the basis of rate worked out as per capital budgeting	3793	779	Allottee wise rate calculated for the respective area	Difference calculated allottee wise
	2008-09	6629		7158	529		
	2009-10	6617		8073	1456		
	2010-11	7146		8726	1580		
	2010-11 from 10/2010	7146		9899	2753		
	2011-12	8556		10409	1853		
	2011-12 from July 2011	8556		10429	1873		
	Rate of 2011-12 were revised from 2 September 2011 rates increased by 30 *per cent* as new policy	8556		10429	1873		
	2012-13	7999		9691	1692		
	2013-14	9856		12198	2342		

Sl. No.	Category	Price calculated by GNIDA as per capital budgeting	Sale Price approved by GNIDA	Sale price reworked by Audit			
				After considering all cost inputs in uniform manner	Difference	After considering FAR & GC	Difference
1	2	3	4	5	6 (col 5 – col 4)	7	8 (col 7 – col 4)
	2013-14 from 10/2013	9856		17272	7416		
	2014-15	16633		20764	4131		
	2015-16	15004		18433	3429		
	2016-17	15044		18423	3379		
4	**Institutional**						
	2007-08	3014	Slab wise rate fixed on the basis of rate worked out as per capital budgeting	3793	779	Allottee wise rate calculated for the respective area	-
	2008-09	6629		7158	529		
	2009-10	6617		8073	1456		
	2010-11	7146		8726	1580		
	2010-11 from 10/2010	7146		9899	2753		
	2011-12	8556		10409	1853		
	2011-12 from July 2011	8556		10429	1873		
	Rate of 2011-12 were revised from 2 September 2011 rates increased by 30 *per cent* as new policy	8556		10429	1873		
	2012-13	7999		9691	1692		
	2013-14	9856		12198	2342		
	2013-14 from 10/2013	9856		17272	7416		
	2014-15	16633		20764	4131		
	2015-16	15004		18433	3429		
	2016-17	15044		18423	3379		

Source: Information provided by GNIDA.

Appendix-4.3
(Referred to in paragraph 4.4.2)
Statement showing loss due to inadequate consideration of input costs in fixation of sale price of Sports City and REP plots

Sl. No.	Category	Category-wise Reserve Price considered by GNIDA for fixing reserve price	Weighted Average (*per cent*)	Weightage of reserve price of various category of land use	Reserve Price calculated by Audit After considering all cost inputs in uniform manner[3]	Reserve Price calculated by Audit	Difference in reserve price after considering all cost inputs in uniform manner	Bid Price (₹)	Difference in bid price and reserve price calculated by Audit	Area (in sqm)	Loss to GNIDA (₹ in crore)
1	2	3	4	5=Col.3 x Col.4	6	7= Col.6 x Col.4	8=(Col. 7 – Col. 5)	9	10 = (Col. 9 – Col 7)	11	12 = (Col. 10 x Col 11)
(i)	**Sports City-01 (2010-11)**										
	Recreational	4000	70	2800	5709	3996					
	Residential (Group Housing)	11000	28	3080	13403	3753					
	Commercial	22000	2	440	26806	536					
		Total	**100**	**6320**		**8285**					
	Sports City-01			**6400[4]**		**8285**	**1885**	**6715**	**1570**	**526512**	**82.66**
(ii)	**Sports City-02 (2014-15)**										
	Recreational	7725	70	5407	12020	8414					
	Residential (Group Housing)	22850	28	6398	25968	7271					
	Commercial	44245	2	885	51936	1039					
	Sports City-02	**Total**	**100**	**12690**		**16724**	**4034**	**12852**	**3872**	**702544**	**272.03**
(iii)	**Recreational Entertainment Park/REP-01 (2014-15)**										
	Recreational Green (100 *per cent*)	**7725**		**7725**	**12020**	**12020**	**4295**				
	Plot REP-01							**8100**	**3920**	**403575**	**158.20**
	Plot REP-02							**8200**	**3820**	**465635**	**177.87**
										Total	**690.76**

Source: Data and records of GNIDA.

[3] The reserve price of Group Housing and Commercial plots has been computed in Table 4.6 under Paragraph 4.4.1 of Chapter IV of the Report and for recreational plots, it has been computed in Appendix 4.4.

[4] The reserve price of Sports City-01 was rounded off by GNIDA.

Appendix-4.4
(Referred to in paragraphs 4.4.2)
Capital budgeting of Recreational Green plots by GNIDA and sale price re-worked by Audit after considering all input costs

(in ₹ per sqm)

Sl.No.	Cost of Land	Year 2010-11		Year 2014-15	
		Capital Budgeting by GNIDA	As per Audit (from October 2010)[5]	Capital Budgeting by GNIDA	As per Audit
1	2	3	4	5	6
1	Land Acquisition Rate	In the year 2010-11, GNIDA had not fixed sale price of Recreational Green plots on the basis of cost inputs. GNIDA had kept the same reserve price (₹ 4,000 per sqm) as approved in the previous year.	930.00	1394	3500.00
2	Add: Acquisition expenses at the rate 10 *per cent*		93.00	139.40	
3	Add: Additional Property at the rate 1 *per cent*		9.30	13.94	25.00
4	Add: Rehabilitation charge at the rate 1 *per cent*		9.30	13.94	
5	Add: Annuity charges per sqm		59.30	68.20	
6	Loading of interest (at the rate 10, 11 and 12 *per cent* as the case may be on row one)			195.54	
7	Add: Stamp Duty at the rate 5 *per cent*				125.00
8	**Basic Gross Rate of land (Total 1 to 7)**		**1100.90**	**1825.02**	**3650.00**
9	Recovery of Special Project (except Recreational and Transport)		1327.24		2887.13
10	Recovery of Special Project (Recreational and Transport)		1026.43		1885.83
11	**Add: Recovery of special projects (10+11)**		**2353.67**		**4772.96**
12	Basic Gross Rate of land with special project cost (Total 8+11)		3454.57		8422.96
13	Add: Interest on at the rate (10/11/12 *per cent*)		291.38		784.46
14	**Basic Gross Rate of land with interest (Total 13+14)**		3745.95		9207.42
15	Loading for Village *Abadi* (6/10 *per cent*)			182.50	
16	Add: Loading for Transport		132.39	161.44	262.55
17	Add: Loading for Recreational Green		76.26	78.30	127.33
18	Basic Gross Rate of land after loading Transport and Recreational Green (Total 15+17+18)		**3954.60**	**2247.26**	**9597.30**

[5] As discussed in Paragraph 4.5 (Chapter IV), GNIDA did not include cost towards payment of annuity at the rate of ₹ 59.30 per sqm in capital budgeting during the period October 2010 to March 2011.

Sl.No.	Cost of Land	Year 2010-11		Year 2014-15	
		Capital Budgeting by GNIDA	As per Audit (from October 2010)[5]	Capital Budgeting by GNIDA	As per Audit
1	2	3	4	5	6
19	Add: Loading for unforeseen expenditure at the rate two *per cent* (Except special projects)		32.02	44.95	96.49
20	**Basic Gross land Rate (Total 18+19)**		**3986.62**	**2292.21**	**9693.79**
21	Add: Loading establishment charges at the rate 12 *per cent* (Except special projects)		195.95	275.06	590.50
22	**Basic Gross land Rate as per GNIDA**			**2567.27**	
23	**Say**			2570.00	
24	Add: External Development Charges (per sqm)		449.00	645.00	645.00
25	Add: Internal Development Charges (per sqm)		625.00	905.00	905.00
26	Add: Cost of Special Projects (per sqm)			3091.00	
27	Add: Interest on External and Internal Development cost		128.88		186.00
28	**Land Rate per sqm**		5385.45		12020.29
29	Add: Loading for *Abadi* (6/10 *per cent*)		323.13		0.00
30	Land Rate per sqm after loading *Abadi*		**5708.58**	**7211.00**	**12020.29**
31	**Cost of land per sqm (Rounding off)**	**4000**	**5709**	**7210**	**12020**
32	**Reserve priced approved by GNIDA**	**4000**		**7725**	

Source: Information provided by GNIDA and worked out by the Audit.

Appendix-4.5
(Referred to in paragraph 4.6.4)
Statment showing *ex-gratia* amount not recovered

(₹ in crore)

Year	Gross area of land sold (in Hect.)	Rate of recovery (₹ per sqm)	Amount recovered	Value of Special Project	Ratio of recovery to total value of Special Project	*Ex-gratia* paid	Escalation (at the rate five *per cent*)	Final *ex-gratia* value with escalation	*Ex-gratia* recovered
1	2	3	4 {(col 2* col 3* 10,000)/ 10,00,000}	5	6 (col 4 / col 5)	7	8	9	10 (col 6 *col 9)
2009-10	131.5700	2200	289.45	14538.24	0.0199	431	21.55	452.55	9.01
2010-11	693.8500	2347	1628.47	15817.21	0.1030	431	0.00	431.00	44.37
2011-12	0.2400	2882	0.69	18479.23	0.0000	431	0.00	431.00	0.02
2012-13	8.0940	2942	23.81	16259.71	0.0015	431	0.00	431.00	0.63
2013-14	483.0900	3161	1527.05	17477.48	0.0874	431	0.00	431.00	37.66
2014-15	594.9000	2513	1494.98	19734.72	0.0758	431	0.00	431.00	32.65
Total *ex-gratia* recovered									**124.34**
Total *ex-gratia* to be recovered									**431.71**
Total *ex-gratia* pending for recovery									**307.37**

Source: Information provided by GNIDA.

Appendix-5.1.1
(Referred to in paragraph 5.1.4.1)
Statement showing loss due to allotment of plots without ensuring intactness

Sl. No	Allotment number	Name of Allottees	Date of allotment	Plot Number / Sector	Area of Plot (sqm)	Average Rate of Allotment (₹ in sqm)	Allotment Premium (₹ in crore)	Amount deposited by allottees (Premium and Lease rent) (₹ in crore)	Lease rent deposited by Allottee upto the date of intactness of plot	Date of intactness of plot	Period for interest earned by GNIDA on deposited amount (since date of allotment to date of intactness) (in months)	Interest earned[6] by GNIDA at the rate of 11 *per cent* per annum (₹ in crore)	Average rate of allotment at the time of intactness of plot (₹ in sqm)	Premium at the rate applicable on the date of intactness (₹ in crore)	Minimum loss to GNIDA
1	**2**	**3**	**4**	**5**	**6**	**7**	**8 = (Col. 6 x Col. 7)**	**9**	**10**	**11**	**12**	**13= (Col.9 x Col. 12 x 11)/ 1200**	**14**	**15 = col. 14 x col. 6**	**16=Col.15-(Col.8+ Col.10+ Col.13)**
1	IND01737	Dharampal Satyapal Ltd	17/11/2005	B-2/ Ecotech-I Extension	105453	1126	11.87	12.20	0.30	30/04/ 2010	53	5.93	2422	25.54	7.44
2	IND01741	AKP Textiles Private Limited (merged with USI Service Centre Private Limited in November 2013)	21/02/2006	B-11/ Ecotech-I Extension	24039.58	1585	3.81	1.58	0.00	15/03/ 2007	12	0.17	1996	4.80	0.82
3	IND01854	ILEX Infrastructure Private Limited	28/12/2006	49/ Ecotech-I Extension	4050	2296	0.93	1.36	0.14	20/02/ 2017	121	1.51	10772	4.36	1.78
														Total	**10.04**

[6] The premium was paid by the allottees in installments, however, in order to calculate the minimum loss to GNIDA, entire deposits have been considered to be received on the date of allotment.

Appendix-5.1.2
(Referred to in paragraph 5.1.4.1)
Statement showing loss due to execution of lease deed at old rate in sector Ecotech-XI

Sl. No.	Allotment No.	Date of allotment	Plot No.	Area of plot (sqm)	Average rate of allotment (₹ in sqm)	Allot-ment premium (₹ in crore)	Date of lease deed	Amount deposited by allottees (₹ in crore)	Period for interest earned by GNIDA on deposited amount (since date of allotment date of lease deed) (in months)	Interest earned[7] by GNIDA at the rate specified in brochure (₹ in crore)	Average rate of allotment when lease deed executed (₹ in sqm)	Premium as per allot-ment rate (₹ in crore)	Minimum loss to GNIDA (₹ in crore)
1	2	3	4	5	6	7=col.5* col.6	8	9	10	11	12	13= col.5* col.12	14= col.13-(col.7 + col.11)
1	IND01885	07/01/2008	5	20200.00	2451.49	4.95	19/01/2018	6.46	120	7.11	9528.32	19.25	7.19
2	IND01893	07/01/2008	18	8000.00	2737.50	2.19	25/07/2011	2.04	42	0.78	5125.00	4.10	1.13
3	IND01904	07/01/2008	47	4000.00	2875.00	1.15	14/09/2018	0.35	128	0.40	10790.00	4.32	2.77
4	IND01906	07/01/2008	55	4000.00	2875.00	1.15	12/08/2013	1.44	67	0.88	8900.00	3.56	1.53
5	IND01917	07/01/2008	255	4000.00	2875.00	1.15	21/03/2013	1.35	62	0.77	8900.00	3.56	1.64
6	IND01922	07/01/2008	262	4000.00	2875.00	1.15	24/09/2018	1.44	128	1.69	10790.00	4.32	1.48
7	IND01927	07/01/2008	66	2000.00	3150.00	0.63	28/09/2018	0.79	128	0.92	10790.00	2.16	0.61
8	IND01934	07/01/2008	100	2000.00	3150.00	0.63	29/07/2013	0.79	66	0.48	8900.00	1.78	0.67
9	IND01947	07/01/2008	105	2000.00	3150.00	0.63	28/11/2017	0.79	118	0.85	10790.00	2.16	0.68
10	IND01951	07/01/2008	99	2080.00	3150.00	0.66	26/06/2013	0.93	65	0.55	8900.00	1.85	0.64
11	IND01964	07/01/2008	59	2000.00	3150.00	0.63	28/09/2018	0.79	128	0.92	10790.00	2.16	0.61
12	IND01969	07/01/2008	68	2000.00	3150.00	0.63	28/09/2018	0.87	128	1.02	10790.00	2.16	0.51
13	IND01972	07/01/2008	42	4000.00	2875.00	1.15	29/06/2011	1.06	41	0.40	6200.00	2.48	0.93
14	IND01973	07/01/2008	33	4000.00	2875.00	1.15	29/06/2011	1.06	41	0.40	6200.00	2.48	0.93
15	IND01976	07/01/2008	266	3900.00	2882.05	1.12	27/04/2010	0.74	27	0.18	5500.00	2.15	0.85

[7] The premium was paid by the allottees in installments, however, in order to calculate the minimum loss to GNIDA, entire deposits have been considered to be received on the date of allotment.

Sl. No.	Allotment No.	Date of allotment	Plot No.	Area of plot (sqm)	Average rate of allotment (₹ in sqm)	Allot-ment premium (₹ in crore)	Date of lease deed	Amount deposited by allottees (₹ in crore)	Period for interest earned by GNIDA on deposited amount (since date of allotment date of lease deed) (in months)	Interest earned[7] by GNIDA at the rate specified in brochure (₹ in crore)	Average rate of allotment when lease deed executed (₹ in sqm)	Premium as per allot-ment rate (₹ in crore)	Minimum loss to GNIDA (₹ in crore)
1	2	3	4	5	6	7=col.5* col.6	8	9	10	11	12	13= col.5* col.12	14= col.13-(col.7 + col.11)
16	IND01978	07/01/2008	49	4000.00	2875.00	1.15	28/09/2018	1.44	128	1.69	10790.00	4.32	1.48
17	IND01979	07/01/2008	252	4061.37	2875.00	1.17	08/04/2013	1.35	63	0.78	8853.31	3.60	1.65
18	IND01980	07/01/2008	35	4000.00	2875.00	1.15	29/06/2011	1.03	41	0.39	6200.00	2.48	0.94
19	IND01985	07/01/2008	327	1000.00	3700.00	0.37	31/01/2018	0.50	120	0.55	10790.00	1.08	0.16
20	IND01986	07/01/2008	328	1000.00	3700.00	0.37	25/07/2011	0.31	42	0.12	6200.00	0.62	0.13
21	IND01988	07/01/2008	208	1000.00	3700.00	0.37	30/08/2011	0.34	43	0.14	6200.00	0.62	0.11
22	IND01989	07/01/2008	326	1000.00	3700.00	0.37	12/07/2011	0.41	42	0.16	6200.00	0.62	0.09
23	IND01990	07/01/2008	301	1000.00	3700.00	0.37	25/07/2011	0.34	42	0.13	6200.00	0.62	0.12
24	IND01993	07/01/2008	324	1000.00	3700.00	0.37	30/01/2018	0.46	120	0.51	10790.00	1.08	0.20
25	IND01997	07/01/2008	286	1000.00	3700.00	0.37	23/11/2017	0.53	118	0.57	10790.00	1.08	0.14
26	IND01999	07/01/2008	217	1000.00	3700.00	0.37	31/01/2018	0.43	120	0.47	10790.00	1.08	0.24
27	IND02002	07/01/2008	202	1000.00	3700.00	0.37	14/09/2018	0.49	128	0.57	10790.00	1.08	0.14
28	IND02009	07/01/2008	186	1095.00	3700.00	0.41	25/10/2012	0.28	57	0.14	8900.00	0.97	0.42
29	IND02011	07/01/2008	176	1075.30	3700.00	0.40	08/02/2013	0.44	61	0.25	8900.00	0.96	0.31
30	IND02016	07/01/2008	179	1000.00	3700.00	0.37	22/07/2011	0.37	42	0.14	6200.00	0.62	0.11
31	IND02020	07/01/2008	204	1000.00	3700.00	0.37	31/01/2018	0.32	120	0.35	10790.00	1.08	0.36
32	IND02024	07/01/2008	199	1000.00	3700.00	0.37	07/09/2011	0.34	44	0.14	6200.00	0.62	0.11
33	IND02027	07/01/2008	216	1148.80	3776.46	0.43	01/08/2011	0.34	42	0.13	6200.00	0.71	0.15
34	IND02028	07/01/2008	218	1000.00	3700.00	0.37	15/03/2013	0.40	62	0.23	8900.00	0.89	0.29
35	IND02060	07/01/2008	318	1000.00	3700.00	0.37	13/07/2011	0.35	42	0.14	6200.00	0.62	0.11
36	IND02063	07/01/2008	325	1000.00	3700.00	0.37	30/07/2014	0.48	78	0.34	9810.00	0.98	0.27

Sl. No.	Allotment No.	Date of allotment	Plot No.	Area of plot (sqm)	Average rate of allotment (₹ in sqm)	Allot-ment premium (₹ in crore)	Date of lease deed	Amount deposited by allottees (₹ in crore)	Period for interest earned by GNIDA on deposited amount (since date of allotment date of lease deed) (in months)	Interest earned[7] by GNIDA at the rate specified in brochure (₹ in crore)	Average rate of allotment when lease deed executed (₹ in sqm)	Premium as per allot-ment rate (₹ in crore)	Minimum loss to GNIDA (₹ in crore)
1	2	3	4	5	6	7=col.5* col.6	8	9	10	11	12	13= col.5* col.12	14= col.13-(col.7 + col.11)
37	IND02080	07/01/2008	207	1000.00	3700.00	0.37	29/01/2018	1.03	120	1.14	10790.00	1.08	0.00
38	IND02081	07/01/2008	351	1000.00	3700.00	0.37	23/09/2011	0.37	44	0.15	6200.00	0.62	0.10
39	IND02084	07/01/2008	300	1000.00	3700.00	0.37	14/09/2018	0.49	128	0.57	10790.00	1.08	0.14
40	IND02085	07/01/2008	213	1000.00	3700.00	0.37	31/01/2018	0.47	120	0.52	10790.00	1.08	0.19
41	IND02088	07/01/2008	338	1000.00	3700.00	0.37	01/07/2011	0.34	41	0.13	6200.00	0.62	0.12
42	IND02095	07/01/2008	194	1000.00	3700.00	0.37	05/08/2011	0.35	42	0.13	6200.00	0.62	0.12
43	IND02096	07/01/2008	348	1000.00	3700.00	0.37	27/04/2010	0.24	27	0.06	5500.00	0.55	0.12
44	IND02100	07/01/2008	205	1000.00	3700.00	0.37	24/10/2017	0.48	117	0.51	10790.00	1.08	0.20
45	IND02101	07/01/2008	182	1000.00	3700.00	0.37	14/08/2013	0.47	67	0.29	8900.00	0.89	0.23
46	IND02107	07/01/2008	200	1000.00	3700.00	0.37	17/09/2018	0.53	128	0.63	10790.00	1.08	0.08
47	IND02304	07/01/2008	288	1000.00	3700.00	0.37	22/07/2011	0.34	42	0.13	6200.00	0.62	0.12
48	IND02309	07/01/2008	224	1000.00	3700.00	0.37	09/08/2011	0.34	43	0.14	6200.00	0.62	0.11
49	IND02316	07/01/2008	340	1000.00	3700.00	0.37	27/06/2011	0.35	41	0.13	6200.00	0.62	0.12
50	IND02320	07/01/2008	188	1000.00	3700.00	0.37	17/01/2018	0.49	120	0.54	10790.00	1.08	0.17
51	IND02322	07/01/2008	339	1000.00	3700.00	0.37	31/01/2018	0.49	120	0.54	10790.00	1.08	0.17
52	IND02323	07/01/2008	329	1000.00	3700.00	0.37	22/07/2011	0.34	42	0.13	6200.00	0.62	0.12
53	IND01-13/00239	04/10/2013	239	1000.00	8900.00	0.89	23/02/2015	0.43	16	0.07	9810.00	0.98	0.02
54	ONLIND2016-0100005	07/10/2016	27	209900.00	4814.53	101.06	23/06/2017	98.80	8	7.90	4814.53	101.06	0.00
			Total	**325460.50**									**31.83**

Source: Data and information provided by GNIDA.

Appendix-5.1.3
(Referred to in paragraph 5.1.4.1)
Statement showing loss due to allotment of plots in undeveloped sector Ecotech-XI

Sl. No.	Allotment No.	Date of allotment	Plot No.	Area of plot (sqm)	Average rate of allotment (₹ in sqm)	Allot-ment premium (₹ in crore)	Amount deposited by allottees (₹ in crore)	Period for interest earned by authority on deposited amount (since date of allotment to March 2019)	Interest earned[8] by GNIDA at the rate specified in brochure (₹ in crore)	Average rate of allotment in 2018-19 (₹ in sqm)	Premium as per allotment rate of 2018-19 (₹ in crore)	Loss to GNIDA (₹ in crore)
1	2	3	4	5	6	7=col.5* col.6	8	9	10	11	12= col.5* col.11	13= col.12-(col.7 + col.10)
1	IND01886	07/01/2008	6	20000.00	2455.00	4.91	6.41	134	7.87	8698.00	17.40	4.62
2	IND01887	07/01/2008	4	20000.00	2455.00	4.91	6.65	134	8.17	8698.00	17.40	4.32
3	IND01889	07/01/2008	9	12000.00	2691.67	3.23	4.04	134	4.96	9296.67	11.16	2.97
4	IND01890	07/01/2008	11	12000.00	2691.67	3.23	4.29	134	5.26	9296.67	11.16	2.67
5	IND01896	07/01/2008	20	8000.00	2737.50	2.19	1.77	134	2.18	10045.00	8.04	3.67
6	IND01900	07/01/2008	56	5000.00	2820.00	1.41	1.75	134	2.15	10492.00	5.25	1.69
7	IND01903	07/01/2008	46	4000.00	2875.00	1.15	1.67	134	2.05	10790.00	4.32	1.12
8	IND01905	07/01/2008	50	4000.00	2875.00	1.15	1.01	134	1.24	10790.00	4.32	1.93
9	IND01908	07/01/2008	29	4000.00	2875.00	1.15	1.53	134	1.87	10790.00	4.32	1.30
10	IND01909	07/01/2008	30	4000.00	2875.00	1.15	1.53	134	1.87	10790.00	4.32	1.30
11	IND01912	07/01/2008	37	4000.00	2875.00	1.15	0.35	134	0.00	10790.00	4.32	3.17
12	IND01913	07/01/2008	38	4000.00	2875.00	1.15	1.42	134	1.75	10790.00	4.32	1.42
13	IND01914	07/01/2008	39	4000.00	2875.00	1.15	0.55	134	0.67	10790.00	4.32	2.50
14	IND01916	07/01/2008	253	4000.00	2875.00	1.15	0.35	134	0.00	10790.00	4.32	3.17
15	IND01919	07/01/2008	257	4000.00	2875.00	1.15	0.59	134	0.72	10790.00	4.32	2.45
16	IND01920	07/01/2008	258	4000.00	2875.00	1.15	1.17	134	1.44	10790.00	4.32	1.73

[8] The premium was paid by the allottees in installments. However, for computation purpose, entire deposits have been considered to be received on the date of allotment. Thus, the loss indicated in Col. 13 is the minimum loss to GNIDA.

Sl. No.	Allotment No.	Date of allotment	Plot No.	Area of plot (sqm)	Average rate of allotment (₹ in sqm)	Allot-ment premium (₹ in crore)	Amount deposited by allottees (₹ in crore)	Period for interest earned by authority on deposited amount (since date of allotment to March 2019)	Interest earned[8] by GNIDA at the rate specified in brochure (₹ in crore)	Average rate of allotment in 2018-19 (₹ in sqm)	Premium as per allotment rate of 2018-19 (₹ in crore)	Loss to GNIDA (₹ in crore)
1	2	3	4	5	6	7=col.5* col.6	8	9	10	11	12= col.5* col.11	13= col.12-(col.7 + col.10)
17	IND01921	07/01/2008	263	4000.00	2875.00	1.15	1.55	134	1.91	10790.00	4.32	1.26
18	IND01923	07/01/2008	62	2000.00	3150.00	0.63	0.78	134	0.96	10790.00	2.16	0.57
19	IND01925	07/01/2008	118	2000.00	3150.00	0.63	0.19	134	0.23	10790.00	2.16	1.30
20	IND01926	07/01/2008	65	2000.00	3150.00	0.63	0.79	134	0.97	10790.00	2.16	0.56
21	IND01929	07/01/2008	85	2000.00	3150.00	0.63	0.90	134	1.11	10790.00	2.16	0.42
22	IND01931	07/01/2008	87	2000.00	3150.00	0.63	0.85	134	1.05	10790.00	2.16	0.48
23	IND01932	07/01/2008	97	2000.00	3150.00	0.63	0.84	134	1.03	10790.00	2.16	0.50
24	IND01935	07/01/2008	108	2000.00	3150.00	0.63	0.80	134	0.98	10790.00	2.16	0.55
25	IND01936	07/01/2008	117	2000.00	3150.00	0.63	0.95	134	1.16	10790.00	2.16	0.37
26	IND01937	07/01/2008	115	2000.00	3150.00	0.63	0.79	134	0.97	10790.00	2.16	0.56
27	IND01938	07/01/2008	164	1000.00	3700.00	0.37	0.47	134	0.58	10790.00	1.08	0.13
28	IND01940	07/01/2008	57	2000.00	3150.00	0.63	0.59	134	0.73	10790.00	2.16	0.80
29	IND01941	07/01/2008	106	2000.00	3150.00	0.63	0.72	134	0.88	10790.00	2.16	0.65
30	IND01942	07/01/2008	94	2000.00	3150.00	0.63	0.79	134	0.97	10790.00	2.16	0.56
31	IND01943	07/01/2008	64	2000.00	3150.00	0.63	1.12	134	1.37	10790.00	2.16	0.16
32	IND01944	07/01/2008	77	2000.00	3150.00	0.63	0.75	134	0.92	10790.00	2.16	0.61
33	IND01945	07/01/2008	79	2000.00	3150.00	0.63	0.19	134	0.00	10790.00	2.16	1.53
34	IND01946	07/01/2008	90	2000.00	3150.00	0.63	0.75	134	0.92	10790.00	2.16	0.61
35	IND01948	07/01/2008	81	2000.00	3150.00	0.63	0.41	134	0.51	10790.00	2.16	1.02
36	IND01952	07/01/2008	76	2000.00	3150.00	0.63	0.24	134	0.30	10790.00	2.16	1.23
37	IND01953	07/01/2008	71	2000.00	3150.00	0.63	0.52	134	0.64	10790.00	2.16	0.89

Sl. No.	Allotment No.	Date of allotment	Plot No.	Area of plot (sqm)	Average rate of allotment (₹ in sqm)	Allot-ment premium (₹ in crore)	Amount deposited by allottees (₹ in crore)	Period for interest earned by authority on deposited amount (since date of allotment to March 2019)	Interest earned[8] by GNIDA at the rate specified in brochure (₹ in crore)	Average rate of allotment in 2018-19 (₹ in sqm)	Premium as per allotment rate of 2018-19 (₹ in crore)	Loss to GNIDA (₹ in crore)
1	2	3	4	5	6	7=col.5* col.6	8	9	10	11	12= col.5* col.11	13= col.12-(col.7 + col.10)
38	IND01955	07/01/2008	101	2000.00	3150.00	0.63	0.79	134	0.97	10790.00	2.16	0.56
39	IND01956	07/01/2008	82	2000.00	3150.00	0.63	0.48	134	0.59	10790.00	2.16	0.94
40	IND01957	07/01/2008	88	2000.00	3150.00	0.63	0.46	134	0.57	10790.00	2.16	0.96
41	IND01960	07/01/2008	103	2000.00	3150.00	0.63	0.85	134	1.05	10790.00	2.16	0.48
42	IND01961	07/01/2008	102	2000.00	3150.00	0.63	0.79	134	0.97	10790.00	2.16	0.56
43	IND01963	07/01/2008	78	2000.00	3150.00	0.63	0.19	134	0.23	10790.00	2.16	1.30
44	IND01965	07/01/2008	60	2000.00	3150.00	0.63	0.44	134	0.54	10790.00	2.16	0.99
45	IND01966	07/01/2008	83	2000.00	3150.00	0.63	0.85	134	1.05	10790.00	2.16	0.48
46	IND01967	07/01/2008	116	2000.00	3150.00	0.63	0.48	134	0.59	10790.00	2.16	0.94
47	IND01970	07/01/2008	109	2000.00	3150.00	0.63	0.73	134	0.90	10790.00	2.16	0.63
48	IND01974	07/01/2008	260	4000.00	2875.00	1.15	1.18	134	1.45	10790.00	4.32	1.72
49	IND01975	07/01/2008	53	4000.00	2875.00	1.15	1.34	134	1.65	10790.00	4.32	1.52
50	IND01977	07/01/2008	54	4000.00	2875.00	1.15	1.44	134	1.76	10790.00	4.32	1.41
51	IND01981	07/01/2008	28	4000.00	2875.00	1.15	1.04	134	1.28	10790.00	4.32	1.89
52	IND01991	07/01/2008	322	1000.00	3700.00	0.37	0.40	134	0.50	10790.00	1.08	0.21
53	IND01992	07/01/2008	323	1000.00	3700.00	0.37	0.31	134	0.39	10790.00	1.08	0.32
54	IND01994	07/01/2008	287	1022.40	3700.00	0.38	0.46	134	0.57	10790.00	1.10	0.15
55	IND01995	07/01/2008	321	1000.00	3700.00	0.37	0.46	134	0.57	10790.00	1.08	0.14
56	IND02000	07/01/2008	180	1000.00	3700.00	0.37	0.44	134	0.54	10790.00	1.08	0.17
57	IND02001	07/01/2008	212	1000.00	3700.00	0.37	0.46	134	0.57	10790.00	1.08	0.14
58	IND02008	07/01/2008	352	1000.00	3700.00	0.37	0.31	134	0.38	10790.00	1.08	0.33

Sl. No.	Allotment No.	Date of allotment	Plot No.	Area of plot (sqm)	Average rate of allotment (₹ in sqm)	Allot-ment premium (₹ in crore)	Amount deposited by allottees (₹ in crore)	Period for interest earned by authority on deposited amount (since date of allotment to March 2019)	Interest earned[8] by GNIDA at the rate specified in brochure (₹ in crore)	Average rate of allotment in 2018-19 (₹ in sqm)	Premium as per allotment rate of 2018-19 (₹ in crore)	Loss to GNIDA (₹ in crore)
1	2	3	4	5	6	7=col.5* col.6	8	9	10	11	12= col.5* col.11	13= col.12-(col.7 + col.10)
59	IND02014	07/01/2008	174	1000.00	3700.00	0.37	0.16	134	0.20	10790.00	1.08	0.51
60	IND02015	07/01/2008	178	1000.00	3700.00	0.37	0.54	134	0.66	10790.00	1.08	0.05
61	IND02017	07/01/2008	177	1075.30	3700.00	0.40	0.46	134	0.57	10790.00	1.16	0.19
62	IND02018	07/01/2008	203	1000.00	3700.00	0.37	0.36	134	0.44	10790.00	1.08	0.27
63	IND02019	07/01/2008	220	1000.00	3700.00	0.37	0.33	134	0.40	10790.00	1.08	0.31
64	IND02021	07/01/2008	359	1000.00	3700.00	0.37	0.11	134	0.00	10790.00	1.08	0.71
65	IND02023	07/01/2008	209	1000.00	3700.00	0.37	0.36	134	0.45	10790.00	1.08	0.26
66	IND02025	07/01/2008	185	1000.00	3700.00	0.37	0.11	134	0.00	10790.00	1.08	0.71
67	IND02026	07/01/2008	219	1000.00	3700.00	0.37	0.53	134	0.65	10790.00	1.08	0.06
68	IND02029	07/01/2008	214	1000.00	3700.00	0.37	0.24	134	0.30	10790.00	1.08	0.41
69	IND02030	07/01/2008	215	1000.00	3700.00	0.37	0.40	134	0.50	10790.00	1.08	0.21
70	IND02031	07/01/2008	210	1000.00	3700.00	0.37	0.32	134	0.39	10790.00	1.08	0.32
71	IND02033	07/01/2008	193	1000.00	3700.00	0.37	0.11	134	0.14	10790.00	1.08	0.57
72	IND02034	07/01/2008	319	1000.00	3700.00	0.37	0.36	134	0.44	10790.00	1.08	0.27
73	IND02035	07/01/2008	191	1000.00	3700.00	0.37	0.46	134	0.57	10790.00	1.08	0.14
74	IND02037	07/01/2008	291	1000.00	3700.00	0.37	0.20	134	0.25	10790.00	1.08	0.46
75	IND02038	07/01/2008	128	2000.00	3150.00	0.63	0.94	134	1.15	10790.00	2.16	0.38
76	IND02039	07/01/2008	104	2000.00	3150.00	0.63	0.96	134	1.18	10790.00	2.16	0.35
77	IND02041	07/01/2008	228	1000.00	3700.00	0.37	0.42	134	0.52	10790.00	1.08	0.19
78	IND02042	07/01/2008	187	1000.00	3700.00	0.37	0.27	134	0.34	10790.00	1.08	0.37
79	IND02044	07/01/2008	355	1000.00	3700.00	0.37	0.52	134	0.64	10790.00	1.08	0.07

Sl. No.	Allotment No.	Date of allotment	Plot No.	Area of plot (sqm)	Average rate of allotment (₹ in sqm)	Allot-ment premium (₹ in crore)	Amount deposited by allottees (₹ in crore)	Period for interest earned by authority on deposited amount (since date of allotment to March 2019)	Interest earned[8] by GNIDA at the rate specified in brochure (₹ in crore)	Average rate of allotment in 2018-19 (₹ in sqm)	Premium as per allotment rate of 2018-19 (₹ in crore)	Loss to GNIDA (₹ in crore)
1	2	3	4	5	6	7=col.5* col.6	8	9	10	11	12= col.5* col.11	13= col.12-(col.7 + col.10)
80	IND02045	07/01/2008	354	1000.00	3700.00	0.37	0.50	134	0.62	10790.00	1.08	0.09
81	IND02046	07/01/2008	223	1000.00	3700.00	0.37	0.11	134	0.00	10790.00	1.08	0.71
82	IND02047	07/01/2008	225	1000.00	3700.00	0.37	0.34	134	0.42	10790.00	1.08	0.29
83	IND02048	07/01/2008	226	1000.00	3700.00	0.37	0.28	134	0.34	10790.00	1.08	0.37
84	IND02049	07/01/2008	229	1000.00	3700.00	0.37	0.16	134	0.20	10790.00	1.08	0.51
85	IND02052	07/01/2008	127	1800.00	3211.11	0.58	0.52	134	0.64	10790.00	1.94	0.72
86	IND02053	07/01/2008	181	1000.00	3700.00	0.37	0.35	134	0.43	10790.00	1.08	0.28
87	IND02054	07/01/2008	332	1000.00	3700.00	0.37	0.11	134	0.00	10790.00	1.08	0.71
88	IND02055	07/01/2008	334	1000.00	3700.00	0.37	0.46	134	0.57	10790.00	1.08	0.14
89	IND02056	07/01/2008	315	1000.00	3700.00	0.37	0.48	134	0.59	10790.00	1.08	0.12
90	IND02057	07/01/2008	314	1000.00	3700.00	0.37	0.35	134	0.43	10790.00	1.08	0.28
91	IND02058	07/01/2008	261	4000.00	2875.00	1.15	1.00	134	1.23	10790.00	4.32	1.94
92	IND02059	07/01/2008	349	1000.00	3700.00	0.37	0.42	134	0.52	10790.00	1.08	0.19
93	IND02061	07/01/2008	317	1000.00	3700.00	0.37	0.51	134	0.62	10790.00	1.08	0.09
94	IND02062	07/01/2008	312	1000.00	3700.00	0.37	0.35	134	0.43	10790.00	1.08	0.28
95	IND02065	07/01/2008	320	1000.00	3700.00	0.37	0.38	134	0.46	10790.00	1.08	0.25
96	IND02066	07/01/2008	306	1000.00	3700.00	0.37	0.46	134	0.57	10790.00	1.08	0.14
97	IND02068	07/01/2008	41	4000.00	4312.50	1.73	0.77	134	0.94	10790.00	4.32	1.65
98	IND02069	07/01/2008	294	1000.00	3700.00	0.37	0.46	134	0.57	10790.00	1.08	0.14
99	IND02075	07/01/2008	347	1000.00	3700.00	0.37	0.24	134	0.30	10790.00	1.08	0.41
100	IND02076	07/01/2008	173	1000.00	3700.00	0.37	0.46	134	0.57	10790.00	1.08	0.14

Sl. No.	Allotment No.	Date of allotment	Plot No.	Area of plot (sqm)	Average rate of allotment (₹ in sqm)	Allot-ment premium (₹ in crore)	Amount deposited by allottees (₹ in crore)	Period for interest earned by authority on deposited amount (since date of allotment to March 2019)	Interest earned[8] by GNIDA at the rate specified in brochure (₹ in crore)	Average rate of allotment in 2018-19 (₹ in sqm)	Premium as per allotment rate of 2018-19 (₹ in crore)	Loss to GNIDA (₹ in crore)
1	2	3	4	5	6	7=col.5* col.6	8	9	10	11	12= col.5* col.11	13= col.12-(col.7 + col.10)
101	IND02077	07/01/2008	344	1000.00	3700.00	0.37	0.38	134	0.46	10790.00	1.08	0.25
102	IND02078	07/01/2008	172	1000.00	3700.00	0.37	0.11	134	0.14	10790.00	1.08	0.57
103	IND02082	07/01/2008	189	1000.00	3700.00	0.37	0.36	134	0.44	10790.00	1.08	0.27
104	IND02089	07/01/2008	311	1000.00	3700.00	0.37	0.14	134	0.17	10790.00	1.08	0.54
105	IND02091	07/01/2008	343	1000.00	3700.00	0.37	0.11	134	0.00	10790.00	1.08	0.71
106	IND02094	07/01/2008	195	1000.00	3700.00	0.37	0.47	134	0.58	10790.00	1.08	0.13
107	IND02097	07/01/2008	358	1000.00	3700.00	0.37	0.46	134	0.56	10790.00	1.08	0.15
108	IND02098	07/01/2008	169	1000.00	3700.00	0.37	0.11	134	0.14	10790.00	1.08	0.57
109	IND02099	07/01/2008	345	1000.00	3700.00	0.37	0.48	134	0.59	10790.00	1.08	0.12
110	IND02102	07/01/2008	183	1000.00	3700.00	0.37	0.43	134	0.53	10790.00	1.08	0.18
111	IND02103	07/01/2008	166	1000.00	3700.00	0.37	0.54	134	0.67	10790.00	1.08	0.04
112	IND02104	07/01/2008	168	1000.00	3700.00	0.37	0.26	134	0.33	10790.00	1.08	0.38
113	IND02105	07/01/2008	299	1000.00	3700.00	0.37	0.41	134	0.51	10790.00	1.08	0.20
114	IND02106	07/01/2008	303	1000.00	3700.00	0.37	0.34	134	0.42	10790.00	1.08	0.29
115	IND02108	07/01/2008	292	1000.00	3700.00	0.37	0.31	134	0.38	10790.00	1.08	0.33
116	IND02109	07/01/2008	198	1000.00	3700.00	0.37	0.35	134	0.43	10790.00	1.08	0.28
117	IND02110	07/01/2008	297	1000.00	3700.00	0.37	0.21	134	0.26	10790.00	1.08	0.45
118	IND02111	07/01/2008	333	1000.00	3700.00	0.37	0.47	134	0.58	10790.00	1.08	0.13
119	IND02113	07/01/2008	342	1000.00	3700.00	0.37	0.31	134	0.38	10790.00	1.08	0.33
120	IND02114	07/01/2008	72	2500.00	3040.00	0.76	0.89	134	1.10	10790.00	2.70	0.84
121	IND02183	07/01/2008	362	1000.00	3700.00	0.37	0.11	134	0.14	10790.00	1.08	0.57

Sl. No.	Allotment No.	Date of allotment	Plot No.	Area of plot (sqm)	Average rate of allotment (₹ in sqm)	Allot-ment premium (₹ in crore)	Amount deposited by allottees (₹ in crore)	Period for interest earned by authority on deposited amount (since date of allotment to March 2019)	Interest earned[8] by GNIDA at the rate specified in brochure (₹ in crore)	Average rate of allotment in 2018-19 (₹ in sqm)	Premium as per allotment rate of 2018-19 (₹ in crore)	Loss to GNIDA (₹ in crore)
1	2	3	4	5	6	7=col.5* col.6	8	9	10	11	12= col.5* col.11	13= col.12-(col.7 + col.10)
122	IND02184	07/01/2008	295	1000.00	3700.00	0.37	0.53	134	0.66	10790.00	1.08	0.05
123	IND02243	07/01/2008	296	1000.00	3700.00	0.37	0.31	134	0.38	10790.00	1.08	0.33
124	IND02244	07/01/2008	254	4000.00	2875.00	1.15	1.87	134	2.30	10790.00	4.32	0.87
125	IND02251	07/01/2008	265	4000.00	2875.00	1.15	1.54	134	1.89	10790.00	4.32	1.28
126	IND02263	07/01/2008	86	2000.00	3150.00	0.63	0.80	134	0.98	10790.00	2.16	0.55
127	IND02302	07/01/2008	96	2000.00	3150.00	0.63	0.19	134	0.23	10790.00	2.16	1.30
128	IND02303	07/01/2008	221	1000.00	3700.00	0.37	0.11	134	0.00	10790.00	1.08	0.71
129	IND02308	07/01/2008	92	2000.00	3150.00	0.63	0.89	134	1.09	10790.00	2.16	0.44
130	IND02310	07/01/2008	307	1000.00	3700.00	0.37	0.46	134	0.57	10790.00	1.08	0.14
131	IND02313	07/01/2008	74	2000.00	3150.00	0.63	0.20	134	0.25	10790.00	2.16	1.28
132	IND02314	07/01/2008	19	8000.00	2737.50	2.19	0.66	134	0.81	10045.00	8.04	5.04
133	IND02317	07/01/2008	48	4000.00	2875.00	1.15	0.35	134	0.42	10790.00	4.32	2.75
134	IND02331	07/01/2008	222	1000.00	3700.00	0.37	0.47	134	0.58	10790.00	1.08	0.13
135	TC-00169	07/01/2008	98	2000.00	3150.00	0.63	0.50	134	0.61	10790.00	2.16	0.92
136	IND01-13/00051	04/10/2013	182C	1000.00	8900.00	0.89	0.10	65	0.06	10790.00	1.08	0.13
137	IND01-13/00079	04/10/2013	145C	1000.00	8900.00	0.89	0.10	65	0.06	10790.00	1.08	0.13
138	IND01-13/00097	04/10/2013	157	1000.00	8900.00	0.89	0.10	65	0.06	10790.00	1.08	0.13
139	IND01-13/00131	04/10/2013	241	1000.00	8900.00	0.89	0.11	65	0.07	10790.00	1.08	0.12
Total				**315397.70**								**110.52**

Source: Data and information provided by GNIDA.

Appendix-5.1.4
(Referred to in paragraph 5.1.4.3)
Statement showing loss of lease rent due to delay in issue of checklist

SI. No.	Name of allottees (as per allotment letter)	Date of allotment	Plot No.	Sector	Area of plot (sqm)	Premium of plot (₹ in crore)	Date of deposit of allotment money	Checklist to be issued on (after allowing five days from col. 8)	Date of issue checklist	Period of delay (in days)	Loss of lease rent for delay period at the rate of 2.5 *per cent* p.a. (₹ in crore)
1	2	3	4	5	6	7	8	9	10	11 = col.10-col.9	12= col.7 x col.11/ 365 x 2.5/ 100
1	Unisol India Private Limited	6-10-2005	26A	Ecotech-III	24000	3.81	02-12-2005	07-12-2005	22-07-2010	1688	0.44
2	Sandeep Singh Sethi (Megana Garments Limited)	12-07-2005	7	Ecotech-I Extension	8000	1.38	21-09-2005	26-09-2005	21-05-2008	968	0.09
3	Naved Jama Khan	12-08-2016	258	Ecotech-III	450	0.49	08-12-2016	13-12-2016	03-05-2018	506	0.02
4	Tafsir Ahmad (Taffin Exim Private Limited)	25-06-2005	B-29 A,30	Ecotech-I Extension	6000	1.04	24-07-2005	29-07-2005	07-07-2010	1804	0.13
5	Mala Gupta (Meghdoot Intertrade Private Limited)	7-01-2008	22	Ecotech-III	1000	0.37	06-02-2008	11-02-2008	13-09-2010	945	0.02
6	Shiv Bhargava (Moonrise Infotech Pvt. Ltd)	3-10- 2005	B3/1	Ecotech-I Extension	28000	4.20	07-11-2005	12-11-2005	07-06-2010	1668	0.48
7	Jubilant Organosys Limited	6-10-2005	B-5	Ecotech-I Extension	39956.40	5.38	03-11-2005	08-11-2005	16-07-2010	1711	0.63
8	Kanishk Panwar	07-01-2008	B-27	Ecotech-VI	450	0.17	06-02-2008	11-02-2008	10-05-2011	1184	0.01
9	Multitex Filtration Engineers Limited	6-10- 2008	111	Ecotech XII	5000	2.56	05-12-2008	10-12-2008	21-07-2009	223	0.04
10	D.S. Spice Co. Ltd.	24-06-2015	7	Ecotech-XIII	75000	32.60	11-09-2015	16-09-2015	07-06-2018	995	2.22
Total											**4.08**

Appendix-5.2.1
(Referred to in paragraph 5.2.2)
Year-wise and scheme-wise details of total allotments during 2005-06 to 2020-21 and allotments covered in sample

Year of allotment	Name of scheme	Total Population[9]			Sample covered (34[10] cases)		
		No. of plots allotted[11]	Area of plot allotted (in sqm)	Value of Land premium (₹ in crore)	No. of plots allotted[4]	Area of plot allotted (in sqm)	Value of Land premium (₹ in crore)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Builders							
2005-06	BRS 10/ 2005	7	349598.73	258.79	2	79824.73	72.57
2006-07	BRS 06/ 2003, BRS 11/ 2006	9	475832.85	508.12	4	251237.00	259.37
2008-09	BRS 01/ 2008	5	28048.54	28.87	0	0	0
2009-10	BRS 01/ 2010, BRS 02/ 2010, RTS 01/2010	19	1337776.18	1242.51	5	367775.73	371.32
2010-11	BRS01/ 2010, BRS 02/2010, BRS 03/2010, BRS 04/2010, BRS 05/2010	125	5438704.51	6000.11	19	1075912.80	1214.57
2013-14	BRS 03/ 2010	1	27989.00	32.33	0	0	0
2014-15	BRS 01/2014	17	434278.90	1035.89	2	42000	101.64
	Builders	**183**	**8092228.71**	**9106.62**	**32**	**1816750.26**	**2019.47**
Group Housing (GH)							
2005-06	GHS 10	2	56672.23	34.09	2	56672.23	34.09
2010-11	GHS 07	1	16140.48	0.00	0	0.00	0.00
	Group Housing	**3**	**72812.71**	**34.09**	**2**	**56672.23**	**34.09**
Total Builders/GH		**186**	**8165041.42**	**9140.71**	**34**	**1873422.59**	**2053.56**

Source: Data and information provided by GNIDA.

[9] As of April 2021 including sub-divided plots.
[10] Excluding one plot allotted to Unitech Limited which was although selected in the sample of 58 files in January 2018 and was examined but was cancelled during the period of Audit.
[11] Including sub-divided plots.

Appendix-5.2.2
(Referred to in paragraphs 5.2.2)
Status of completion of first phase/full completion of the projects

Period of allotment	Number of allotments	Number of Projects required to be completed[12] (as of April 2021)	Number of Projects actually completed[12] (as of April 2021)	
			First phase/ partially completed[13]	Full completion
Builder				
2005-06	7	7	7	5
2006-07	9	9	7	3
2007-08	0	-	-	-
2008-09	5	4	4	3
2009-10	19	17	13	4
2010-11	125	108	56	10
2011-12	0	-	-	-
2012-13	0	-	-	-
2013-14	1	1	1	0
2014-15	17	-	1	-
Total	**183**	**146**	**89**	**25**
Group Housing (GH)				
2005-06	2	2	2	2
2010-11	1	-	0	0
	3	**2**	**2**	**2**
Builder/ GH	**186**	**148**	**91**[14]	**27**

Source: Data and information provided by GNIDA.

[12] After allowing zero period.
[13] It includes partially completed 16 projects for which phasing was not prescribed.
[14] It includes 27 projects which were fully completed.

Appendix-5.2.3
(Referred to in paragraphs 5.2.4.2)
Statement showing loss to GNIDA due to launch of schemes prior to the approval of change in land use at sale price for the year 2009-10 instead of applicable sale price for 2010-11

Sl. No.	Allotment number	Date of allotment	Name of allottee	Plot Size (sqm)	Rate (in ₹)	Total Value (in ₹)	Reserve Price (As Per 2010-11) (in ₹)	Difference between reserve Price and Allotment Rate (in ₹)	Value short recovered (in ₹)	Simple Interest earned[15] on Registration and Reservation Money (in ₹)	Loss to GNIDA after adjusting amount of interest earned (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7) col 5 * col 6	(8)	(9) col 8 - col 6	(10) col 5 * col 6	(11)	(12) col 7-col 11
1	BRS01/1000007	19/03/2010	Amrapali Smart City Private Ltd.	167855	10026	1682914230	11000	974	163490770	394521	163096249
2	RTS01/1000003	19/03/2010	Gaursons Hi-Tech Infrastructure Ltd.	442269	7972	3525768468	8459	487	215340776	626352	214714424
3	RTS01/1000004	19/03/2010	AIG Infratech (India) Private Ltd.	20000	7972	159440000	8459	487	9738000	10484	9727516
4	RTS01/1000005	19/03/2010	Galaxy International Realtech Private Ltd.	20000	7972	159440000	8459	487	9738000	10484	9727516
5	RTS01/1000006	19/03/2010	Saya Buildcon Consortium Private Limited	20947	7972	166989484	8459	487	10199094	10980	10188114
6	BRS 02/1000005	23/04/2010	Nirala Infratech Private Limited	99991	10215	1021412151	11000	785	78493249	10959	78482290
7	BRS 02/1000007	23/04/2010	Amrapali Leisure Valley Developers Private Limited	100000	10217	1021700000	11000	783	78300000	10959	78289041
8	BRS 02/1000008	23/04/2010	Gulshan Developers Private Limited	44000	10221	449724000	11000	779	34276000	5479	34270521
9	BRS 02/1000009	23/04/2010	APV Realty Limited	56000	10221	572376000	11000	779	43624000	5479	43618521
10	BRS 02/1000013	23/04/2010	Supertech Ltd.	150134	10203	1531815365	11000	797	119656655	10959	119645696
11	BRS 02/1000014	23/04/2010	Panchsheel Buildtech Pvt. Ltd.	52850	10203	539230795	11000	797	42121625	10959	42110666

[15] Calculated at the rate of four *per cent* on the Registration and Reservation money deposited upto 31 March 2010.

Sl. No.	Allotment number	Date of allotment	Name of allottee	Plot Size (sqm)	Rate (in ₹)	Total Value (in ₹)	Reserve Price (As Per 2010-11) (in ₹)	Difference between reserve Price and Allotment Rate (in ₹)	Value short recovered (in ₹)	Simple Interest earned[15] on Registration and Reservation Money (in ₹)	Loss to GNIDA after adjusting amount of interest earned (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7) col 5 * col 6	(8)	(9) col 8 - col 6	(10) col 5 * col 6	(11)	(12) col 7-col 11
12	BRS01/1000014	23/04/2010	Amrapali Smart City Pvt. Ltd.	238870	10026	2394909317	11000	974	232659253	394521	232264733
13	RTS01/ 1000001	23/04/2010	Aastha Infracity Limited	20000	7972	159440000	8459	487	9738000	0	9738000
14	RTS01/ 1000002	23/04/2010	AIMS Golf Town Developers Pvt. Ltd.	136090	7972	1084910516	8459	487	66262284	591781	65670503
15	RTS01/1000007	23/04/2010	Vtech Buildcon Private Limited	20000	7972	159440000	8459	487	9738000	0	9738000
16	BRS 02/1000004	27/04/2010	Patel Advance JV	95970	10251	983788470	11000	749	71881530	10959	71870571
17	BRS 02/1000018	29/04/2010	Exotica Housing & Infrastructure Co. Private Limited	40000	10211	408440000	11000	789	31560000	2740	31557260
18	BRS 02/1000019	29/04/2010	Jyotirmay Infracon Private Limited	20000	10211	204220000	11000	789	15780000	2740	15777260
19	BRS 02/1000020	29/04/2010	JNC Constructions Private Limited	20000	10211	204220000	11000	789	15780000	2740	15777260
20	BRS 02/1000022	29/04/2010	JKG Construction Private Limited	20000	10211	204220000	11000	789	15780000	2740	15777260
21	BRS 02/1000012	06/05/2010	Amrapali Liesure Valley Private Limited	386605	10201	3943757605	11000	799	308897395	10959	308886436
22	BRS 02/1000029	06/05/2010	Star Landcraft Private Limited	23395	10201	238652395	11000	799	18692605	10959	18681646
23	BRS 02/1000015	10/05/2010	Rajesh Projects (India) Private Limited	74700	10222	763583400	11000	778	58116600	5479	58111121
24	BRS 02/1000016	10/05/2010	Anthem Infrastructure Private Limited	25305	10222	258667710	11000	778	19687290	5479	19681811
Total									**1679551127**	**2148710**	**1677402417**

Source: Data and information provided by GNIDA.

Appendix-5.2.4
(Referred to in paragraph 5.2.5.2)
Statement showing value of undue benefit extended to the allottees on account of not submitting of Bank Guarantee

Sl. No.	Name	Allotment Date	Sector Name	Plot No	Plot Size (in Sqm)	Value (₹)	Completion status	Internal Development Cost (₹ per sqm) (50 *per cent)*	Value of BG not submitted by allottees (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) col 6* col 9
1	Indo Green Projects Limited	9-Mar-09	Chi-05	GH-10A	10000	102400000	Null	616	6160000
2	NCJ International Limited	20-Mar-09	Chi-05	GH-10B	9951	102008111	Null	616	6129816
3	Ideal Realty Solutions Private Ltd.	20-Mar-09	Beta-02	91	4050	42525000	Null	616	2494800
4	Spark Infratech Prv. Limited	25-Mar-09	Beta-02	230	2004	20537878.5	Null	616	1234464
5	Ajnara Farms & Services Limited	25-Mar-09	Beta-02	229	2001	20820405	Null	616	1232616
6	AVJ Developers Private Limited	1-May-09	Beta-02	90	4473	46519824	Null	742.5	3321203
7	Prowiew Constructions Limited	22-May-09	Chi-05	GH-09A	10000	102600000	Null	742.5	7425000
8	Ultra Home Construction Private Limited	28-May-09	Chi-05	GH-04A	9984	100948224	Null	742.5	7413120
9	Today Homes & Infrastructure Private Limited	1-Jun-09	Omega-01	BRS07	20947	217848800	Partial	742.5	15553148
10	Earthcon Construction (P) Limited	2-Jun-09	Chi-05	GH-07A	10000	102650000	Partial	742.5	7425000
11	Kamrup Housing Projects Private Limited	9-Jun-09	Chi-05	GH-08A	10000	104003848	Null	742.5	7425000
12	SDS Infratech Private Limited	29-Jul-09	Omega-02	GH-01	44455	460193715	Null	742.5	33007838
13	Panchsheel Buildtech Private Limited	8-Mar-10	Sector-01	GH-08A	30000	301320000	Partial	742.5	22275000
14	Supertech Limited	19-Mar-10	Sector-01	GH-08	174000	1747656000	Partial	742.5	129195000
15	Amrapali Smart City Private Limited	19-Mar-10	Sector-04	GH-03	167855	1682914230	Null	742.5	124632338
16	Earth Towne Infrastructures Private Limited	19-Mar-10	Sector-01	GH-04	73942	743117100	Null	742.5	54901935
17	Earthcon Universal Infratech Private Limited	19-Mar-10	Sector-01	GH-10	65330	655586550	Partial	742.5	48507525
18	Ajay Enterprises Private Limited	19-Mar-10	Sector-02	GH-01	98374	986196844	Partial	742.5	73042695
19	Gaursons Hi-Tech Infrastructure Limited	19-Mar-10	Sector-04	GH-01	442269	3525768468	Partial	742.5	328384733
20	Galaxy International Realtech Private Limited	19-Mar-10	Sector-04	GC-03	20000	159440000	Partial	742.5	14850000
21	Saya Buildcon Consortium Private Limited	19-Mar-10	Sector-04	GC-6/II	20947	166989484	Partial	742.5	15553148
22	AVJ Developers (India) Private Limited	23-Mar-10	Zeta-01	GH-12/2	42600	434562600	Null	742.5	31630500
23	Arihant Infrra Realtors Private Limited	22-Apr-10	Sector-01	GH 07A	39400	402707400	Partial	817	32189800
24	Valencia Homes	22-Apr-10	Sector-01	GH-07B	26157	267350697	Partial	817	21370269
25	Nirala Infratech Private Limited	23-Apr-10	Techzone-IV	GH-04	99991	1021412151	Partial	817	81692647
26	Amrapali Leisure Valley Developers Private Limited	23-Apr-10	Techzone-IV	GH-01	100000	1021700000	Null	817	81700000
27	Gulshan Developers Private Limited	23-Apr-10	Sector-16b	GH-03A	44000	449724000	Null	817	35948000
28	APV Realty Limited	23-Apr-10	Sector-16b	GH-03	56000	572376000	Partial	817	45752000
29	Supertech Limited	23-Apr-10	Sector-16b	GH-01	150134	1531815365	Partial	817	122659478

Sl. No.	Name	Allotment Date	Sector Name	Plot No	Plot Size (in Sqm)	Value (₹)	Completion status	Internal Development Cost (₹ per sqm) (50 *per cent)*	Value of BG not submitted by allottees (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) col 6* col 9
30	Panchsheel Buildtech Private Limited	23-Apr-10	Sector-16b	GH01A	52850	539230795	Partial	817	43178450
31	Starcity Buildcon Private Limited	23-Apr-10	Zeta-01	GH-12/1	28400	289708400	Null	817	23202800
32	Amrapali Smart City Private Limited	23-Apr-10	Sector-04	GH-02	238870	2394909317	Null	817	195156790
33	Aastha Infracity Limited	23-Apr-10	Sector-04	3/GH-4	20000	159440000	Null	817	16340000
34	AIMS Golf Town Developers Private Limited	23-Apr-10	Sector-04	GH-04	136090	1084910516	Null	817	111185530
35	Vtech Buildcon Private Limited	23-Apr-10	Sector-04	01	20000	159440000	Null	817	16340000
36	Patel Advance JV	27-Apr-10	Techzone-IV	GH03	95970	983788470	Null	817	78407490
37	Stellar Spring Private Limited	27-Apr-10	Sector-01	GH-09	65800	673002400	Null	817	53758600
38	Devika Gold Homz Private Limited	27-Apr-10	01	GH-06C	30000	306600000	Null	817	24510000
39	Express Projects Private Limited	27-Apr-10	01	GH-06A	23800	243236000	Null	817	19444600
40	Rajhans Infratech Private Limited	27-Apr-10	01	GH-06B	20000	204400000	Null	817	16340000
41	Exotica Housing & Infrastructure Co. Private Limited	29-Apr-10	Sector-16c	GH-01A	40000	408440000	Partial	817	32680000
42	Jyotirmay Infracon Private Limited	29-Apr-10	Sector-16c	GH-01B	20000	204220000	Partial	817	16340000
43	JNC Constructions Private Limited	29-Apr-10	Sector-16c	GH-01C	20000	204220000	Null	817	16340000
44	JKG Construction Private Limited	29-Apr-10	Sector-16c	GH-01D	20000	204220000	Partial	817	16340000
45	Amrapali Liesure Valley Private Limited	6-May-10	Techzone-IV	GH 02	386605	3943757605	Null	817	315856285
46	MSX Realtors Private Limited	6-May-10	Alpha-01	GH-10	7525	78267525	Null	817	6147925
47	Rajesh Projects (India) Private Limited	10-May-10	Sector-16b	GH-07	74700	763583400	Null	817	61029900
48	Anthem Infrastructure Private Limited	10-May-10	Sector-16b	GH-07A	25305	258667710	Partial	817	20674185
49	Buland Buildtech Private Limited	27-Jul-10	Sector-16c	GH-03A	20286	234444840	Null	817	16573662
50	Aarcity Infrastructure Private Limited	27-Jul-10	Sector-16c	GH-03B	20621	238316088	Partial	817	16847357
51	Gaursons Promoters Private Limited	27-Jul-10	Sector-16c	GH-03	269761	3117629148	Partial	817	220394737
52	Townpark Buildcon Private Limited	27-Jul-10	Sector-16c	GH-03C	10020	115801140	Null	817	8186340
53	Galaxy Dream Home Developers Private Limited	27-Jul-10	Sector-16c	GH-03D	30097	347831029	Partial	817	24589249
54	Angels Infraheight Private Limited	27-Jul-10	Sector-16c	GH-03E	10010	115685570	Null	817	8178170
55	Geotech Homz Private	27-Jul-10	Sector-16c	GH-03F	10010	115685570	Partial	817	8178170
56	Wall Rock Infratech Private Limited	27-Jul-10	Sector-16c	GH-03G	10010	115685570	Partial	817	8178170
57	Divyansh Infraheight Private Limited	27-Jul-10	Sector-16c	GH-03H	10004	115616228	Partial	817	8173268
58	Jindal Promoters Private Limited	27-Jul-10	Sector-16c	GH-03I	20779	240142903	Partial	817	16976443
59	Prithveelink Buildwell Private Limited	27-Jul-10	Sector-16c	GH-03J	11094	128213358	Partial	817	9063798
60	Solitaire Infrahome Private Limited	27-Jul-10	Sector-16c	GH-03K	31475	363756575	Null	817	25715075
61	Dar Housing Limited	12-Aug-10	Sector-01	GH-12/1	23144	267429729	Null	817	18908648
62	Asteroid Shelters Limited	12-Aug-10	Sector-01	GH-12	47411	547836416	Null	817	38734787

Sl. No.	Name	Allotment Date	Sector Name	Plot No	Plot Size (in Sqm)	Value (₹)	Completion status	Internal Development Cost (₹ per sqm) (50 *per cent)*	Value of BG not submitted by allottees (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) col 6* col 9
63	Trident Infrahomes Private Limited	18-Aug-10	Sector-01	GH-05B	30480	352044000	Partial	817	24902160
64	Gayatri Hospitality & Realcon Limited	18-Aug-10	Sector-01	GH-11	36003	416554132	Null	817	29414451
65	Fusion Buildtech Private Limited	18-Aug-10	Techzone-IV	GH-05A	36000	417600000	Partial	817	29412000
66	La Residentia Developers Private Limited	18-Aug-10	Techzone-IV	GH-06A	80027	925988020	Partial	817	65382059
67	Elegant Infracon Private Limited	18-Aug-10	Techzone-IV	GH-06B	17700	204806700	Null	817	14460900
68	Pigeon Buildhome Private Limited	18-Aug-10	Techzone-IV	GH-07A	28060	324933989	Partial	817	22925020
69	Supercity Developers Private Limited	18-Aug-10	Techzone-IV	GH-07B	24000	277920000	Null	817	19608000
70	M.S. Supertech Limited	18-Aug-10	Sector-16b	GH-06	85202	986132230	Partial	817	69610034
71	Sam India Abhimanyu Housing	18-Aug-10	Sector-16c	GH-02	101264	1170713104	Partial	817	82732688
72	Shubhkamna Buildtech Private Limited	18-Aug-10	Sector-01	GH-02A	22911	265192174	Null	817	18718287
73	Rudra Buildwell Projects Private Limited	18-Aug-10	Sector-01	GH-02B	33538	388202350	Null	817	27400546
74	JSS Buildcon Private Limited	18-Aug-10	Sector-01	GH-02C	14724	170430300	Null	817	12029508
75	Connoisseur Infrabuild Private Limited	18-Aug-10	Sector-01	GH-12A/1	37491	433920834	Null	817	30630147
76	Captial Infratechomes Private Limited	18-Aug-10	Sector-01	GH-12A/2	33942	392842277	Null	817	27730614
77	Enticement Infrastructure Private Limited	18-Aug-10	Sector-01	GH-11A	20000	231400000	Null	817	16340000
78	Panchtatva Promoters Private Limited	18-Aug-10	Techzone-IV	GH-08C	20240	233974400	Partial	817	16536080
79	Comely Buildtech India Private Limited	18-Aug-10	Sector-01	GH-11B	14769	170877330	Null	817	12066273
80	Arham Escon Private Limited	18-Aug-10	Sector-01	GH-02A/1	10627	123010176	Null	817	8682259
81	Mahagun (India) Private Limited	19-Aug-10	Sector-16c	GH-04	145738	1684874706	Partial	817	119067946
82	SJP Infracon Limited	30-Aug-10	Sector-16b	GH-05	88075	1017705470	Partial	817	71957275
83	Amrapali Drem Valley Private Limited	30-Aug-10	Techzone-IV	GH-09	260307	3006545850	Null	817	212670819
84	Amrapali Centurian Park Private Limited	30-Aug-10	Techzone-IV	GH-05	228646	2640861300	Null	817	186803782
85	K V Developers Private Limited	30-Aug-10	Techzone-IV	DV-GH-09B	19986	230838300	Null	817	16328562
86	J.M. Housing Limited	30-Aug-10	Techzone-IV	DV-GH-09C	33537	387352350	Partial	817	27399729
87	DSD Homes Private Limited	30-Aug-10	Techzone-IV	CP-GH-05B	14760	170478000	Partial	817	12058920
88	Hawelia Builders Private Limited	30-Aug-10	Techzone-IV	CP-GH-05A	14920	172326000	Null	817	12189640
89	New Tech La Palacia Private Limited	30-Aug-10	Techzone-IV	DV-GH-09A	12479	144132450	Null	817	10195343
90	Elegant Infracon Private Limited	30-Aug-10	Techzone-IV	CP-GH-05C	14590	168514500	Null	817	11920030
91	Decent Buildwell Private Limited	30-Aug-10	Sector-16b	GH-05A	20121	232493880	Null	817	16438857
92	Prasu Infrabuild Private Limited	30-Aug-10	Sector-16b	GH-05B	20121	232495497	Partial	817	16438857
93	Panchsheel Buildtech Private Limited	25-Jan-11	Sector-16	GH-01A	107731	1246560377	Partial	817	88016227
94	Dreamland Promoters & Consultants Private Limited	25-Jan-11	Sector-16	GH-01B	10000	115710000	Null	817	8170000
95	B.S. Buildtech	25-Jan-11	Sector-16	GH-01E	20265	234487241	Null	817	16556505

Sl. No.	Name	Allotment Date	Sector Name	Plot No	Plot Size (in Sqm)	Value (₹)	Completion status	Internal Development Cost (₹ per sqm) (50 *per cent)*	Value of BG not submitted by allottees (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) col 6* col 9
96	Cosmos Infraestate Private Limited	25-Jan-11	Sector-16	GH-01C	17288	200039448	Null	817	14124296
97	Anusha Engineering Consultants & Construction Private Limited	25-Jan-11	Sector-16	GH-01F	17775	205675566	Null	817	14522175
98	Ratan Buildtech Private Limited	25-Jan-11	Sector-16	GH-01D	16772	194072052	Null	817	13702724
99	JRS Conbuild Private Limited	25-Jan-11	Sector-16	GH-01A/1/	13500	156208500	Null	817	11029500
100	Radhey Krishna Technobuild Private Limited	4-Feb-11	Sector-16	GH-04A	18445	214332875	Partial	817	15069565
101	Belgravia Project Private Limited	4-Feb-11	Sector-16	GH-04B	15000	174300000	Partial	817	12255000
102	Strategic Developers Private Limited	4-Feb-11	Sector-16	GH-04C	12000	139440000	Partial	817	9804000
103	Ajnara Realtech Limited	4-Feb-11	Sector-16	GH-02B	72962	843443957	Partial	817	59609954
104	Gulshan Homz Private Limited	4-Feb-11	Sector-16	GH-02A	28374	328005983	Null	817	23181558
105	Mascot Soho Homes Private Limited	4-Feb-11	Sector-16	GH-04B/1	15000	174300000	Null	817	12255000
106	Antriksh Engineers Private Limited	1-Mar-11	Sector-01	GH-15A	31275	361445175	Null	817	25551675
107	JMDR Infra Projects Private Limited	1-Mar-11	Sector-01	GH-15B	10015	115743355	Null	817	8182255
108	Vihaan Developers Private Limited	1-Mar-11	Sector-01	GH-15C	10015	115743355	Null	817	8182255
109	Diligent Builders Private Limited	1-Mar-11	Sector-01	GH-15D	10020	115801140	Null	817	8186340
110	New Way Homes Private Limited	1-Mar-11	Techzone-IV	GH-10A	40000	464720000	Partial	817	32680000
111	Himalaya Reale State Private Limited	1-Mar-11	Techzone-IV	GH-10B	27665	321408485	Partial	817	22602305
112	Nirala Projects Private Limited	1-Mar-11	Sector-02	GH-3	40853	471846375	Partial	817	33376901
113	Rudra Buildwell Homes Private Limited	1-Mar-11	Sector-16	GH-05A	43115	498022636	Null	817	35224955
114	Rudra Buildwell Construction Private Limited	1-Mar-11	Sector-16	GH-05B	20000	231020000	Null	817	16340000
115	Rudra Buildwell Infra Private Limited	1-Mar-11	Sector-16	GH-05C	20000	231020000	Null	817	16340000
116	Future Word Green Homes Private Limited	1-Mar-11	Sector-16	GH-16E	32000	370404630	Null	817	26144000
117	Alpine Infra Projects Private Limited	1-Mar-11	Sector-01	GH-16D	13800	159735000	Null	817	11274600
118	Solaris Realtech Private Limited	1-Mar-11	Sector-01	GH-16B	10000	115751158	Null	817	8170000
119	Morpheus Developers Private Limited	1-Mar-11	Sector-01	GH-16A	42420	491013468	Null	817	34657140
120	Solaris Infraprojects Private Limited	1-Mar-11	Sector-01	GH-16F	24620	284976500	Null	817	20114540
121	Nirala Housing Private Limited	1-Mar-11	Sector-16	GH-03	78021	901612872	Partial	817	63743157
122	Nirala World Residency Private Limited	1-Mar-11	Sector-02	GH-03A	13618	157282125	Null	817	11125906
123	Shridhara Infratech Private Limited	22-Mar-11	Sector-10	GH-02A	34769	401964409	Null	817	28406273
124	Ecogreen Buildtech Private Limited	22-Mar-11	Sector-10	GH-02B	22565	260879052	Null	817	18435605
125	Nandi Infratech Private Limited	22-Mar-11	Sector-10	GH-02C	20300	234688300	Null	817	16585100
126	Bulland Realtors Private Limited	22-Mar-11	Sector-10	GH-02B-1	19000	219659000	Null	817	15523000
127	Nivas Promoters Private Limited	23-Mar-11	Sector-10	GH-01D	12251	141936610	Null	817	10009067
128	Shubhkamna Buildwell & Estates Private Limited	25-Mar-11	Sector-12	GH-2A	27122	312309830	Null	817	22158674

Sl. No.	Name	Allotment Date	Sector Name	Plot No	Plot Size (in Sqm)	Value (₹)	Completion status	Internal Development Cost (₹ per sqm) (50 *per cent)*	Value of BG not submitted by allottees (₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10) col 6* col 9
129	Earthcon Construction Private Limited	30-Mar-11	Chi-05	GH-06C	18154	209860240	Null	817	14831818
130	Primrose Infratech Private Limited	30-Mar-11	Chi-05	GH-06A	24414	282225840	Null	817	19946238
131	PSA Impex Private Limited	30-Mar-11	Chi-05	GH-06B	20032	231569920	Null	817	16366144
132	Gaursons Realty Private Limited	30-Mar-11	Techzone-IV	GH-05C	71100	839335500	Partial	817	58088700
133	Purvanchal Projects Private Limited	30-Mar-11	Chi-05	GH-05	86000	995880000	Partial	817	70262000
134	IITL-Nimbus The Express Park View	30-Mar-11	Chi-05	GH-03	52400	605115200	Partial	817	42810800
135	Hebe Infrastructure Private Limited	30-Mar-11	Sector-10	GH-01A	24480	283625280	Null	817	20000160
136	Dhanya Promoters Private Limited	30-Mar-11	Sector-10	GH-01B	12251	141936610	Null	817	10009067
137	Jatasya Promoters Private Limited	30-Mar-11	Sector-10	GH-01C	12240	141812640	Null	817	10000080
138	S.A.G. Realtech Private Limited (SPC)	30-Mar-11	Sector-12	GH-02B	16832	193820480	Null	817	13751744
139	Enchant Infratructure Private Limited	30-Mar-11	Sector-12	GH-02D	11689	134598835	Null	817	9549913
140	Intellect Projects Private Limited	30-Mar-11	Sector-12	GH-02E	16832	193820480	Partial	817	13751744
141	Samridhi Realty Homes Private Limited	30-Aug-13	Techzone-IV	DV-GH-09D	27989	323272950	Partial	1045	29248505
142	Starcity Real Estate Private Limited	15-Jul-14	Sector-01	GH-14A	42165	1016176500	Null	1152.5	48595163
143	Starcity Buildcon Private Limited	15-Jul-14	Sector-01	GH-14	33400	804940000	Null	1152.5	38493500
144	Kvir Towers Private Limited	15-Jul-14	Sector-01	GH-14B	33000	795300000	Null	1152.5	38032500
145	Vardhman Realtech Private Limited	15-Jul-14	Eta-01	GH-1	23350	533547500	Null	1152.5	26910875
146	Mahaluxmi Infrahome Private Limited	15-Jul-14	Omicron-03	GH-3	24800	566680000	Partial	1152.5	28582000
147	BRYS Projects Private Limited	7-Aug-14	Sector-10	GH-3A	22000	532400000	Null	1152.5	25355000
148	Shirja Real Estate Solutions Private Limited	7-Aug-14	Sector-10	GH-3C	20000	484000000	Null	1152.5	23050000
149	Nobal Buildtech Private Limited	7-Aug-14	Sector-10	GH-4C	20000	480000000	Null	1152.5	23050000
150	Prosper Buildtech Private Limited	7-Aug-14	Sector-10	GH-4B	20000	480000000	Null	1152.5	23050000
151	Lotus Srs Buildtech Private Limited	7-Aug-14	Sector-12	GH-04A	30000	709500000	Null	1152.5	34575000
152	Grand Realtech Limited	7-Aug-14	Sector-12	GH-04B	30000	709500000	Null	1152.5	34575000
153	Lotus SRS Buildtech Private Limited	7-Aug-14	Sector-12	GH-03A	20000	472000000	Null	1152.5	23050000
154	Sublime Realtech Private Limited (SPC)	7-Aug-14	Sector-12	GH-03B	20000	472000000	Null	1152.5	23050000
155	Blessings Homz Private Limited	7-Aug-14	Sector-12	GH-03C	20000	472000000	Null	1152.5	23050000
156	SJP Hotels & Resorts Private Limited	7-Aug-14	Eta-02	GH-01B(1)	32050	776571500	Null	1152.5	36937625
157	Kamroop Infrabuild Private Limited	7-Aug-14	Eta-02	GH-01B(3)	20074	486390597	Null	1152.5	23135285
158	Yamuna Builtech Private Limited	7-Aug-14	Eta-02	GH-01B(2)	23200	562136000	Null	1152.5	26738000
Total									**5737285401**

Source: Data and information provided by GNIDA.

Appendix-5.2.5
(Referred to in paragraph 5.2.5.3)
Statement showing issue of mortgage permissions without ensuring clearance of outstanding dues

Sl. No	Name	Allotment Date	Sector Name	Plot No.	Plot Size (Sqm)	Rate (In ₹)	Total Value (In ₹)	Date of issue of Mortgage permission	Default on Date of Mortgage permission (₹ in crore)	Overdue as of April 2021 (₹ in crore)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1	Amrapali Leisure Valley Developers Private Limited	23-04-2010	Techzone-IV	GH-01	1,00,000	10,217	1,02,17,00,000	20-09-2013	26.38	214.05
	Amrapali Leisure Valley Developers Private Limited							30-06-2015	32.13	
2	APV Realty Limited	23-04-2010	Sector-16b	GH-03	56,000	10,221	57,23,76,000	06-03-2013	10.87	21.67
	APV Realty Limited							04-07-2014	2.23	
3	Exotica Housing & Infrastructure Co. Private Limited	29-04-2010	Sector-16c	GH-01A	40,000	10,211	40,84,40,000	17-03-2015	8.19	3.12
4	Supertech Limited	19-03-2010	Sector-01	GH-08	1,74,000	10,044	1,74,76,56,000	04-02-2011	36.01	130.53
	Supertech Limited							18-03-2016	57.05	
	Supertech Limited							14-07-2017	72.	
5	Fusion Buildtech Private Limited	18-08-2010	Techzone-IV	GH-05A	36,000	11,600	41,76,00,000	06-09-2017	2.91	39.63
6	Newtech La Palacia Private Limited	30-08-2010	Techzone-IV	DV-GH-09A	12,479	11,550	14,41,32,450	26-09-2014	1.28	19.02
7	M.I. Builders Private Limited	29-04-2005	Alpha-02	GH-02	6,071	14,786	8,97,58,413	29-03-2006	0.85	22.68
8	Supertech Construction Private Limited	15-09-2006	Omicron-01	GH-02	80,940	16,200	1,31,12,28,000	28-12-2007	7.32	427.02
	Supertech Construction Private Limited							24-09-2008	0.36	
	Supertech Construction Private Limited							03-07-2015	12.32	
9	UP Township Private Limited	15-09-2006	Omicron-01	GH-01	1,17,201	14,050	1,64,66,67,025	19-06-2014	4.12	278.80
	UP Township Private Limited							25-06-2015	8.34	
	UP Township Private Limited							25-01-2017	2.74	
								Total		**1156.52**

Source: Data and information provided by GNIDA.

Appendix-5.2.6
(Referred to in paragraphs 5.2.5.5)
Statement showing status of SPC formation and eligibility of the SPCs/members of the consortium in whose favour the plots were sub-divided

Sl. No.		Name of Builders	Scheme Name	Allotment Date	Plot Number
1	**SPC formed as per Memorandum of Association (including sub-divided plots)**				
A	**Eligible (Five allottees)**				
	1	U P Township Private Limited	BRS11/2006	15-09-2006	Omicron-01, GH-01
	2	Sam India Abhimanyu Housing	BRS-03/2010	18-08-2010	Sector-16 C, GH-02
	3	Dhanya Promoters Private Limited	BRS-05/2010-11	30-03-2011	Sector-10, GH-01B
	4	Nivas Promoters Private Limited	BRS-05/2010-11	23-03-2011	Sector-10, GH-01D
	5	Nirala Housing Private Limited	BRS-04/2010	01-03-2011	Sector-16, GH-03
2	**SPC formed but not as per Memorandum of Association (including sub-divided plots)**				
A	**Eligible (Four allottees)**				
	1	APV Realty Limited	BRS-02/2010	23-04-2010	Sector-16B, GH-03
	2	BRYS Projects Private Limited	BRS-01/2014-15	07-08-2014	Sector-10, GH-3A
	3	County Infrastructure Private Limited	BRS-03/2010	18-08-2010	Techzone-IV, GH-5B
	4	Amrapali Leisure Valley Developers Private Limited	BRS-02/2010	23-04-2010	Techzone-IV, GH-01
B	**Not Eligible**				
	1	Exotica Housing & Infrastructure Company Private Limited	BRS-02/2010	29-04-2010	Sector-16C, GH-01A
	2	Anthem Infrastructure Private Limited	BRS-02/2010	10-05-2010	Sector-16B,GH-07A
C	**Information Not Available**				
	1	Ajnara Realtech Limited	BRS-04/2010	04-02-2011	Sector-16, GH-02B
	2	Himalaya Real Estate Private Limited	BRS-04/2010	01-03-2011	Techzone-IV, GH-10B
3	**SPC not formed (whole plot allotted in the name of lead member)**				
A	**Not Eligible**				
	1	U P Township Private Limited	BRS-10/2004	20-04-2005	Omicron-03, GH-01
	2	SDS Infratech Private Limited	BRS-01/2008-09	29-07-2009	Omega-02, GH-01

Sl. No.		Name of Builders	Scheme Name	Allotment Date	Plot Number
4	**SPC not formed (Sub-divided plots allotted to Lead members)**				
	Eligible				
	1	Supertech Limited	BRS-01/2010	19-03-2010	Sector-01, GH-08
	Not Eligible				
	1	Panchsheel Buildtech Private Limited	BRS-04/2010	25-01-2011	Sector-16, GH-01A
	Information Not Available				
	1	Gaursons Promoters Private Limited	BRS-03/2010	27-07-2011	Sector-16C, GH-03
5	**SPC not formed (Sub-divided plots allotted to relevant members)**				
A	**Not Eligible**				
	1	Panchsheel Buildtech Private Limited	BRS-01/2010	08-03-2010	Sector-01, GH-08A
	2	Shirja Real Estate Solutions Private Limited	BRS-01/2014-15	07-08-2014	Sector-10, GH3C
	3	Fusion Buildtech Private Limited	BRS-03/2010	18-08-2010	Techzone-IV, GH-05A
	4	Buland Buildtech Private Limited	BRS-03/2010	27-07-2010	Sector-16C, GH-03A
B	**Information not available**				
	1	PSA Impex Private Limited	BRS-05/2010-11	30-03-2011	Chi-05, GH-06B
	2	Solaris Infraprojects Private Limited	BRS-04/2010	01-03-2011	Sector-01, GH-16F

Source: Data and information provided by GNIDA.

Appendix-5.2.7
(Referred to in paragraph 5.2.5.6)
Statement showing details of allottees who did not form SPC

Sl. No.	Allotment No	Scheme Code	Name	Allotment Date	Sector Name	Plot No	Plot Size (Sqm)	Rate (In ₹)	Total Value (In ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	BRS-01/2014-1500008	BRS-01/2014-15	Shirja Real Estate Solutions Private Ltd.	07-08-2014	Sector-10	GH-3C	20000	24200	484000000
2	BRS01/1000001	BRS-01/2010	Supertech Limited	19-03-2010	Sector-01	GH-08	174000	10044	1747656000
3	BRS01/1000002	BRS-01/2010	Panchsheel Buildtech Private Limited	08-03-2010	Sector-01	GH-08A	30000	10044	301320000
4	BRS03/1000005	BRS-03/2010	Fusion Buildtech Private Limited	18-08-2010	Techzone-IV	GH-05A	36000	11600	417600000
5	BRS03/1000021	BRS-03/2010	Buland Buildtech Private Limited	27-07-2010	Sector-16c	GH-03A	20286	11557	234444840
6	BRS03/1000023	BRS-03/2010	Gaursons Promoters Private Limited	27-07-2010	Sector-16c	GH-03	269761	11557	3117629148
7	BRS04/1000012	BRS-04/2010	Panchsheel Buildtech Private Limited	25-01-2011	Sector-16	GH-01A	107731	11571	1246560377
8	BRS0500005	BRS-05/2011	PSA Impex Private Limited	30-03-2011	Chi-05	GH-06B	20032	11560	231569920
9	BRS04/1000030	BRS-04/2010	Solaris Infraprojects Private Limited	01-03-2011	Sector-01	GH-16F	24620	11575	284976500
10	BRS1002	BRS-10/2004	UP Township Private Limited	20-04-2005	Omicron-03	GH-01	73754	8623	635982725
11	BRS0101063	BRS-01/2008-09	SDS Infratech Private Limited	29-07-2009	Omega-02	GH-01	44455	10352	460193715

Source: Data and information provided by GNIDA.

Appendix -5.2.8
(Referred to in paragraph 5.2.5.6)
Statement showing details of allottees who formed SPC but not as per shareholding proposed in Memorandum of Association

Sl. No.	Allotment No	Scheme Code	Name	Allotment Date	Sector Name	Plot No	Plot Size (Sqm)	Rate (In ₹)	Total Value (In ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
1	BRS 02/1000009	BRS-02/2010	APV Realty Limited	23-04-2010	Sector-16B	GH-03	56000	10221	572376000
2	BRS 02/1000016	BRS-02/2010	Anthem Infrastructure Private Limited	10-05-2010	Sector-16B	GH-07A	25305	10222	258667710
3	BRS 02/1000018	BRS-02/2010	Exotica Housing & Infrastructure Co. Private Limited	29-04-2010	Sector-16C	GH-01A	40000	10211	408440000
4	BRS-01/2014-1500006	BRS-01/2014-15	BRYS Projects Private Limited	07-08-2014	Sector-10	GH-3A	22000	24200	532400000
5	BRS03/1000004	BRS-03/2010	County Infrastructure Private Limited	18-08-2010	Techzone-IV	GH-05B	48000	11600	556800000
6	BRS04/1000009	BRS-04/2010	Himalaya Real Estate Private Limited	01-03-2011	Techzone-IV	GH-10B	27665	11618	321408485
7	BRS04/1000010	BRS-04/2010	Ajnara Realtech Limited	04-02-2011	Sector-16	GH-02B	72962	11560	843443957
8	BRS02/1000007	BRS-02/2010	Amrapali Liesure Valley Private Limited	23-04-2010	Techzone-IV	GH 01	100000	10217	1021700000

Source: Data and information provided by GNIDA.

Appendix 5.2.9
(Referred to in paragraph 5.2.5.9)
Statement showing details of consortium member(s) who were not eligible for allotment

Sl. No.	Name	Scheme Code	Allotment Date	Plot No. and Sector Name	Technical eligibility (completed projects in area)		Net worth (₹ in crore)		Solvency (₹ in crore)		Turnover from real estate/ construction activities in last three years (₹ in crore)		Outstanding Dues
					Required (sqft)	Submitted (sqft)	Required	Submitted	Required	Submitted	Required	Submitted	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Sample Cases													
1	Panchsheel Buildtech Private Limited	BRS-02/2010	23-04-2010	GH01A, Sector-16	1500000	NIL	60	3.89	10	10	200	122.69	62195144
2	Exotica housing & Infrastructure Company Private Limited	BRS-02/2010	29-04-2010	GH-01A, Sector-16C	700000	1037000	30	24.63	5	3.45	100	114.19	31185302
3	Anthem Infrastructure Private Limited	BRS-02/2010	10-05-2010	GH-07A, Sector-16B	700000	1161000	30	7.62	5	NIL	100	175.75	116410394
4	Shirja Real Estate Solutions Private Limited	BRS-01/2014-15	07-08-2014	GH-3C, Sector-10	700000	N/A	30	0.01	5	NIL	100	NIL	247364646
5	Buland Buildtech Private Limited	BRS-03/2010	27-07-2010	GH-03A, Sector-16C	700000	NIL	30	0.01	5	NIL	100	NIL	262869368
6	Panchsheel Buildtech Private Limited	BRS-04/2010	25-01-2011	GH-01A, Sector-16B	700000	NIL	30	3.89	5	NIL	100	41.73	2023370359
7	Fusion Buildtech Private Limited	BRS-03/2010	18-08-2010	GH-05A, Techzone-IV	700000	NIL	30	0.01	5	NIL	100	NIL	396322259
Other than Sample													
1	Gulshan Developers Private Limited	BRS-02/2010	23-04-2010	GH-03A, Sector-16B	700000	252000	30	15.49	5	N/A	100	30.67	1644036703
2	Rajesh Projects (INDIA) Private Limited	BRS-02/2010	10-05-2010	GH-07, Sector-16B	700000	245000	30	75.22	5	10	100	78.42	1038326131
3	Jyotirmay Infracon Private Limited	BRS-02/2010	29-04-2010	GH-01B, Sector-16C	700000	110000	30	4.47	5	NIL	100	18.51	235289860
4	JNC Constructions Private Limited	BRS-02/2010	29-04-2010	GH-01C, Sector-16C	700000	202000	30	1.94	5	2	100	38.01	237176698
5	JKG Construction Private Limited	BRS-02/2010	29-04-2010	GH-01D, Sector-16C	700000	N/A	30	1.66	5	2.5	100	6.85	236066690
6	Shubhkamna Buildtech Private Limited	BRS-03/2010	18-08-2010	GH-02A, Sector-01	700000	NIL	30	0.55	5	5	100	NIL	469924399
7	JSS Buildcon Private Limited	BRS-03/2010	18-08-2010	GH-02C, Sector-01	700000	NIL	30	0	5	N/A	100	NIL	259323815
8	Kinetic Buildtech Private Limited	BRS-02/2010	07-08-2014	GH-3C, Sector-10	700000	N/A	30	0.01	5	N/A	100	**NIL**	Cancelled (5 June 2017)
Total Outstanding Dues													**7259861769**

Appendix 5.2.10
(Referred to in paragraph 5.2.6.4)
Statement showing pattern of bid rotation and comparison of bid amount with reserve price fixed by GNIDA

Sl. No	Scheme Name	Plot No.	Sector	Bidder Name	Bidding Amount	Reserve Price	Percent as per Reserve Price	Value of the plot (₹ in crore)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	BRS01/2010	GH-03	Sector-01	**Stellar Constellation**	10,019	10000	0.19	72.74
	BRS01/2010	GH-03	Sector-01	Earth Infrastructures Limited	10,010	10000	**0.10**	
2	BRS01/2010	GH-04	Sector-01	**Earth Infrastructures Limited**	10,050	10000	0.50	74.27
	BRS01/2010	GH-04	Sector-01	Stellar Constellation	10,020	10000	0.20	
3	BRS02/2010	GH-03	Techzone-IV	**Patel Advance JV**	10,251	10000	2.51	98.38
	BRS02/2010	GH-03	Techzone-IV	Nirala Developers Private Limited	10,225	10000	2.25	
4	BRS02/2010	GH-04	Techzone-IV	**Nirala Developers Private Limited**	10,215	10000	2.15	102.14
	BRS02/2010	GH-04	Techzone-IV	Patel Advance JV	10,210	10000	2.10	
5	BRS02/2010	GH-01	Sector-16B	**Supertech Limited**	10,203	10000	2.03	153.18
	BRS02/2010	GH-01	Sector-16B	Consortium of Assotech Limited (LM) and Ajnara India Limited	10,197	10000	1.97	
6	BRS02/2010	GH-03	Sector-16B	**Consortium of Ajnara India Limited (LM) and Assotech Limited**	10,221	10000	2.21	57.24
	BRS02/2010	GH-03	Sector-16B	Supertech Limited	10,150	10000	1.50	
7	BRS03/2010	GH-04	Sector-16C	**Mahagun India Private Limited**	11,561	11000	5.10	168.49
	BRS03/2010	GH-04	Sector-16C	Purvanchal Construction Works Private Limited	11,025	11000	0.23	
8	BRS05/2011	GH-05	Chi-05	**Purvanchal Projects Private Limited**	11,580	11000	**5.27**	99.59
	BRS05/2011	GH-05	Chi-05	Mahagun India Private Limited	11,051	11000	0.46	
9	BRS01/2010	GH-02	Sector-04	**Amrapali Smart City**	10,026	10000	0.26	239.49
	BRS01/2010	GH-02	Sector-04	Gaursons India Limited	10,015	10000	0.15	
10	BRS03/2010	GH-03	Sector-16C	**Gaursons promotors Private Limited**	11,557	11000	5.06	311.76
	BRS03/2010	GH-03	Sector-16C	Amrapali Home Projects Private Limited	11,190	11000	1.73	
Total								**1377.28**

Note: Name of the bidder who secured an allotment is highlighted in Bold.

Appendix 5.2.11
(Referred to in paragraph 5.2.7.1)
Statement showing loss to GNIDA due to delay in issuance of allotment letter

Sl. No.	Name	Sector Name	Plot No	Total Value (In ₹)	70/80/90 *per cent* of Premium	Date of deposit of reservation money	Date of issue of allotment letter	Delay in issue of allotment letter (in days)	Loss of interest calculated, after giving five days as grace, at the rate of 10 *per cent* per annum on the balance premium (in ₹)	Lossof Lease Rent (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) col 8- col 7	(10) col 6* (col 9-5)/ 365 * 8 *per cent*	(11) col 5* 1 *per cent** (col 9-5)/365
1	Amrapali Leisure Valley Developers Private Limited	Techzone- IV	GH-01	1,02,17,00,000	91,95,30,000	10-04-2010	23-04-2010	13	1612327	223934
2	APV Realty Limited	Sector-16b	GH-03	57,23,76,000	51,51,38,400	12-04-2010	23-04-2010	11	677442	94089
3	Anthem Infrastructure Pvt. Ltd.	Sector-16b	GH-07A	25,86,67,710	23,28,00,939	28-04-2010	10-05-2010	12	357174	49608
4	Exotica Housing & Infrastructure Co. Private Limited	Sector-16c	GH-01A	40,84,40,000	36,75,96,000	12-04-2010	29-04-2010	17	966828	134282
5	BRYS Projects Private Limited	Sector-10	GH-3A	53,24,00,000	42,59,20,000	05-08-2014	07-08-2014	2	0	0
6	Shirja Real Estate Solutions Private Limited	Sector-10	GH-3C	48,40,00,000	38,72,00,000	05-08-2014	07-08-2014	2	0	0
7	Supertech Limited	Sector-01	GH-08	1,74,76,56,000	1,57,28,90,400	08-03-2010	19-03-2010	11	2068459	287286
8	Panchsheel Buildtech Pvt. Ltd.	Sector-01	GH-08A	30,13,20,000	27,11,88,000	08-03-2010	19-03-2010	11	356631	49532
9	Ajay Enterprises Private Limited	Sector-02	GH-01	98,61,96,844	88,75,77,159	04-03-2010	19-03-2010	15	1945375	270191
10	Today Homes & Infrastructure Private Limited	Omega-01	BRS07	21,78,48,800	15,24,94,160	12-03-2009	01-06-2009	81	2540177	453603
11	SDS Infratech Private Limited	Omega-02	GH-01	46,01,93,715	36,81,54,972	25-03-2009	29-07-2009	126	9763672	1525574
12	County Infrastructure Pvt. Ltd.	Techzone- IV	GH-05B	55,68,00,000	50,11,20,000	23-07-2010	18-08-2010	26	2306525	320351
13	Fusion Buildtech Private Limited	Techzone- IV	GH-05A	41,76,00,000	37,58,40,000	23-07-2010	18-08-2010	26	1729894	240263
14	Sam India Abhimanyu Housing	Sector-16c	GH-02	1,17,07,13,104	1,05,36,41,794	23-07-2010	18-08-2010	26	4849639	673561
15	Buland Buildtech Private Limited	Sector-16c	GH-03A	23,44,44,840	21,10,00,356	23-07-2010	27-07-2010	4	0	0
16	Gaursons Promoters Pvt. Ltd.	Sector-16c	GH-03	3,11,76,29,148	2,80,58,66,233	22-07-2010	27-07-2010	5	0	0
17	Newtech La Palacia Pvt. Ltd.	Techzone- IV	DV-GH-9A	14,41,32,450	12,97,19,205	21-08-2010	30-08-2010	9	113726	15795
18	Arham Escon Private Limited	Sector-01	GH-02A/1	12,30,10,176	11,07,09,158	23-07-2010	18-08-2010	26	509565	70773

Sl. No.	Name	Sector Name	Plot No	Total Value (In ₹)	70/80/90 *per cent* of Premium	Date of deposit of reservation money	Date of issue of allotment letter	Delay in issue of allotment letter (in days)	Loss of interest calculated, after giving five days as grace, at the rate of 10 *per cent* per annum on the balance premium (in ₹)	Lossof Lease Rent (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) col 8- col 7	(10) col 6* (col 9-5)/ 365 * 8 *per cent*	(11) col 5* 1 *per cent** (col 9-5)/365
19	Himalaya Real Estate Pvt. Ltd.	Techzone- IV	GH-10B	32,14,08,485	28,92,67,636	14-01-2011	01-03-2011	46	2599446	361034
20	Ajnara Realtech Limited	Sector-16	GH-02B	84,34,43,957	75,90,99,561	14-01-2011	04-02-2011	21	2662048	369729
21	Panchsheel Buildtech Pvt. Ltd.	Sector-16	GH-01A	1,24,65,60,377	1,12,19,04,339	13-01-2011	25-01-2011	12	1721278	239066
22	Solaris Infraprojects Pvt. Ltd.	Sector-01	GH-16F	28,49,76,500	25,64,78,850	14-01-2011	01-03-2011	46	2304796	320111
23	Nirala Housing Private Limited	Sector-16	GH-03	90,16,12,872	81,14,51,584	14-01-2011	01-03-2011	46	7291948	1012771
24	PSA Impex Private Limited	Chi-05	GH-06B	23,15,69,920	20,84,12,928	25-03-2011	30-03-2011	5	0	0
25	Dhanya Promoters Pvt. Ltd.	Sector-10	GH-01B	14,19,36,610	12,77,42,949	25-03-2011	30-03-2011	5	0	0
26	Nivas Promoters Private Limited	Sector-10	GH-01D	14,19,36,610	12,77,42,949	25-03-2011	30-03-2011	5	0	0
27	Parsvnath Developers Limited	Pi	11	22,76,43,750	15,93,50,625	22-04-2006	05-09-2006	136	4575328	817023
28	M.I. Builders Private Limited	Alpha-02	GH-02	8,97,58,413	6,28,30,889	26-04-2005	29-04-2005	3	0	0
29	UP Township Private Limited	Omicron-03	GH-01	63,59,82,725	44,51,87,908	08-04-2005	20-04-2005	12	683028	121969
30	Supertech Constrution Pvt. Ltd.	Omicron-01	GH-02	1,31,12,28,000	91,78,59,600	31-08-2006	15-09-2006	15	2011747	359241
31	Eldeco Infrastructure & Properties Limited	Omicron-01	GH-3	59,42,52,938	41,59,77,056	07-09-2006	15-09-2006	8	273519	48843
32	UP Township Private Limited	Omicron-01	GH-01	1,64,66,67,025	1,15,26,66,918	29-08-2006	15-09-2006	17	3031672	541370
Total									**56952244**	**85,99,997**

Source: Data and information provided by GNIDA.

Appendix 5.2.12
(Referred to in paragraph 5.2.7.2)
Statement showing loss to GNIDA due to delay in issuance of checklist

Sl. No.	Name	Allotment Date	Sector Name	Plot No	Total Value (In ₹)	Date of deposit of Allotment Money	Date of Issuance of Checklist	Delay in issue of checklist (in days)	Benefit of Zero period (in days)	Deferment of Lease Rent (calculated, after giving five days as grace) (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) col 8- col 7	(10)	(11) col 6* 1 per cent* (col 9-col 10 - 5)/365
1	Supertech Limited	19-03-2010	Sector-01	GH-08	1747656000	23-03-2010	05-07-2010	104		4740218
2	Panchsheel Buildtech Private Limited	08-03-2010	Sector-01	GH-08A	301320000	23-03-2010	05-07-2010	104		817279
3	Dhanya Promoters Private Limited	30-03-2011	Sector-10	GH-01B	141936610	01-07-2011	12-10-2012	469	308	606633
4	Nivas Promoters Private Limited	23-03-2011	Sector-10	GH-01D	141936610	01-07-2011	12-10-2012	469	308	606633
5	Supertech Construction Private Limited	15-09-2006	Omicron-01	GH-02	1311228000	10-11-2006	08-01-2007	59		1939899
6	Solaris Infraprojects Private Limited	01-03-2011	Sector-01	GH-16F	284976500	30-04-2011	02-05-2013	733	308	3279182
7	Parsvnath Developers Limited	22-04-2006	Sector-Pi	11	227643750	09-09-2006	11-01-2007	124		742181
Total										**12732042**

Source: Data and information provided by GNIDA.

Appendix 5.2.13
(Referred to in paragraph 5.2.7.3)
Statement showing loss to GNIDA due to charging interest on balance premium from 'due date of deposit of allotment money' instead of 'date of allotment'

Sl. No.	Sector Name	Block	Plot No.	Total Value (in ₹)
(1)	(2)	(3)	(4)	(5)
1	Starcity Real Estate Private Limited	Sector-01	GH-14A	1016176500
2	Starcity Buildcon Private Limited	Sector-01	GH-14	804940000
3	Kvir Towers Private Limited	Sector-01	GH-14B	795300000
4	Vardhman Realtech Private Limited	Eta-01	GH-1	586085000
5	Mahaluxmi Infrahome Private Limited	Omicron-03	GH-3	620024800
6	La Buildtech Private Limited (SPC)	Sector-12	GH-05	702000000
7	BRYS Projects Private Limited	Sector-10	GH-3A	532400000
8	Kinetic Buildtech Private Limited	Sector-10	GH-3B	532400000
9	Shirja Real Estate Solutions Private Limited	Sector-10	GH-3C	484000000
10	Nobal Buildtech Private Limited	Sector-10	GH-4C	480000000
11	Prosper Buildtech Private Limited	Sector-10	GH-4B	480000000
12	Lotus Srs Buildtech Private Limited	Sector-12	GH-04A	709500000
13	Grand Realtech Limited	Sector-12	GH-04B	709500000
14	Lotus Srs Buildtech Private Limited	Sector-12	GH-03A	472000000
15	Sublime Realtech Private Limited (SPC)	Sector-12	GH-03B	472000000
16	Blessings Homz Private Limited	Sector-12	GH-03C	472000000
17	SJP Hotels & Resorts Private Limited	Eta-02	GH-01B(1)	776571500
Total (A)				**10644897800**
80 *per cent* of Total (B= 80 *per cent* of A)				**8515918240**
Interest on B for 90 days at the rate of eight *per cent*				**167985237**

Source: Data and information provided by GNIDA.

Appendix 5.2.14
(Referred to in paragraph 5.2.7.5)
Statement showing value of benefit of reduced interest rate availed by builders but not passed on to home buyers

Sl. No.	Name	Scheme Name	Sector Name	Plot no	Total Value (in ₹)	Undue benefit to Allottee (₹ in lakh)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1	Supertech Limited	BRS-01/2010	Sector-01	GH-08	1,74,76,56,000	37.71
2	Panchsheel Buildtech Private Limited	BRS-01/2010	Sector-01	GH-08A	30,13,20,000	0.42
3	Sam India Abhimanyu Housing	BRS-03/2010	Sector-16c	GH-02	1,17,07,13,104	173.00
4	Dhanya Promoters Private Limited	BRS-05/2010-11	Sector-10	GH-01B	14,19,36,610	14.03
5	Nivas Promoters Private Limited	BRS-05/2010-11	Sector-10	GH-01D	14,19,36,610	11.73
6	Amrapali Leisure Valley Developers Private Limited	BRS-02/2010	Techzone-IV	GH-01	1,02,17,00,000	86.19
7	APV Realty Limited	BRS-02/2010	Sector-16b	GH-03	57,23,76,000	46.21
8	Panchsheel Buildtech Private Limited	BRS-04/2010	Sector-16	GH-01A	1,24,65,60,377	180.00
9	Buland Buildtech Private Limited	BRS-03/2010	Sector-16c	GH-03A	23,44,44,840	38.96
Total						**588.25**

Source: Data and information provided by GNIDA.

Appendix 5.2.15
(Referred to in paragraph 5.2.7.5)
Statement showing value of benefit of reduced interest rate on future premium dues granted to builders but not passed on to home buyers

Due Date	Aggregate future premium dues (in ₹)	Interest charged at the rate 12 *per cent* (in ₹)	Total future premium including interest (in ₹)	Aggregate future premium dues (in ₹)	Interest charged at the rate 11 *per cent* as approved by Board (in ₹)	Total future premium including interest (in ₹)
(1)	(2)	(3)	(4) col.2 + col.3	(5)	(6)	(7) col .5 + col.6
	16,15,98,92,071			26,13,09,860		
01-10-2017	16,15,98,92,071	96,95,93,524	17,12,94,85,595	16,15,98,92,071	88,87,94,064	17,04,86,86,135
01-04-2018	17,12,94,85,595	1,02,77,69,136	18,15,72,54,731	17,04,86,86,135	93,76,77,737	17,98,63,63,872
01-10-2018	18,15,72,54,731	1,08,94,35,284	19,24,66,90,015	17,98,63,63,872	98,92,50,013	18,97,56,13,885
01-04-2019	19,24,66,90,015	1,15,48,01,401	20,40,14,91,415	18,97,56,13,885	1,04,36,58,764	20,01,92,72,649
01-10-2019	**Total A**		**20,40,14,91,415**	**Total B**		**20,01,92,72,649**
Total (A-B)						**38,22,18,767**

Source: Data and information provided by GNIDA.

Appendix 5.2.16
(Referred to in paragraph 5.2.7.5)
Statement showing benefit of reduced rate of penal interest granted to builders but not passed on to home buyers

Sl. No.	Name	Scheme Name	Sector Name	Plot No	Opening Balance of over dues (in ₹)	Days of default	Penal Interest at the rate 15 *per cent* charged (in ₹)	Penal Interest to be charged at the rate 14 *per cent* (in ₹)	Benefit to be passed on to the individual allottee/dweller (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) col 6* col 7/365 * 15 *per cent*	(9) col 6* col 7/365 * 14 *per cent*	(10) col 8- col 9
1	Gaursons Promoters Private Limited	BRS-03/2010	Sector-16c	GH-03	27724797	7	79756	74439	5317
2	Nandi Infratech Private Limited	BRS-04/2010	Sector-10	GH-02C	115041915	8	378220	353005	25215
3	Bulland Realtors Private Limited	BRS-04/2010	Sector-10	GH-02B-1	193954747	8	637659	595149	42510
4	Ecogreen Buildtech Private Limited	BRS-04/2010	Sector-10	GH-02B	505285917	8	1661214	1550466	110748
5	Shridhara Infratech Private Limited	BRS-04/2010	Sector-10	GH-02A	45125728	8	148359	138468	9891
6	Gulshan Homz Private Limited	BRS-04/2010	Sector-16	GH-02A	2449352	11	11072	10334	738
7	Earth Towne Infrastructures Private Limited	BRS-01/2010	Sector-01	GH-04	963627188	11	4356123	4065715	290408
8	Supertech Limited	BRS-01/2010	Sector-01	GH-08	847912420	11	3833029	3577493	255536
9	Earthcon Universal Infratech Private Limited	BRS-01/2010	Sector-01	GH-10	683080209	11	3087897	2882037	205860
10	Ajay Enterprises Private Limited	BRS-01/2010	Sector-02	GH-01	197513241	11	892868	833344	59524
11	Fusion Buildtech Private Limited	BRS-03/2010	Techzone-IV	GH-05A	268809968	13	1436108	1340368	95740
12	SJP Infracon Limited	BRS-03/2010	Sector-16b	GH-05	756769674	17	5287021	4934553	352468
13	Anthem Infrastructure Private Limited	BRS-02/2010	Sector-16b	GH-07A	110318601	17	770719	719338	51381
14	Valencia Homes	BRS-02/2010	Sector-01	GH-07B	1964041	18	14529	13560	969
15	JKG Construction Private Limited	BRS-02/2010	Sector-16c	GH-01D	189025633	19	1475954	1377557	98397
16	Starcity Real Estate Private Limited	BRS-01/2014-15	Sector-01	GH-14A	85712615	19	669263	624645	44618
17	Dar Housing Limited	BRS-03/2010	Sector-01	GH-12/1	50267574	19	392500	366334	26166
18	Sam India Abhimanyu Housing	BRS-03/2010	Sector-16c	GH-02	493020379	24	4862667	4538489	324178
19	Alpine Infra Projects Private Limited	BRS-04/2010	Sector-01	GH-16D	8770043	25	90103	84096	6007
20	New Way Homes Private Limited	BRS-04/2010	Techzone-IV	GH-10A	42763456	29	509647	475670	33977
21	Vihaan Developers Private Limited	BRS-04/2010	Sector-01	GH-15C	55076371	29	656390	612630	43760
22	JMDR Infra Projects Private Limited	BRS-04/2010	Sector-01	GH-15B	201835082	29	2405432	2245070	160362
23	Nirala World Residency Private Limited	BRS-04/2010	Sector-02	GH-03A	134502408	29	1602974	1496109	106865

Sl. No.	Name	Scheme Name	Sector Name	Plot No	Opening Balance of over dues (in ₹)	Days of default	Penal Interest at the rate 15 *per cent* charged (in ₹)	Penal Interest to be charged at the rate 14 *per cent* (in ₹)	Benefit to be passed on to the individual allottee/dweller (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) col 6* col 7/365 * 15 *per cent*	(9) col 6* col 7/365 * 14 *per cent*	(10) col 8- col 9
24	Antriksh Engineers Private Limited	BRS-04/2010	Sector-01	GH-15A	598150808	29	7128647	6653404	475243
25	Rudra Buildwell Homes Private Limited	BRS-04/2010	Sector-16	GH-05A	522626566	29	6228563	5813326	415237
26	Nirala Housing Private Limited	BRS-04/2010	Sector-16	GH-03	446954377	29	5326717	4971602	355115
27	Rudra Buildwell Construction Private Limited	BRS-04/2010	Sector-16	GH-05B	375873081	29	4479583	4180944	298639
28	Rudra Buildwell Infra Private Limited	BRS-04/2010	Sector-16	GH-05C	313808062	29	3739904	3490577	249327
29	Nirala Projects Private Limited	BRS-04/2010	Sector-02	GH-3	144558055	29	1722815	1607961	114854
30	Diligent Builders Private Limited	BRS-04/2010	Sector-01	GH-15D	203656125	29	2427135	2265326	161809
31	Prosper Buildtech Private Limited	BRS-01/2014-15	Sector-10	GH-4B	335210805	30	4132736	3857220	275516
32	Enticement Infrastructure Private Limited	BRS-03/2010	Sector-01	GH-11A	84487611	30	1041628	972186	69442
33	Decent Buildwell Private Limited	BRS-03/2010	Sector-16b	GH-05A	9706495	30	119669	111691	7978
34	Prasu Infrabuild Private Limited	BRS-03/2010	Sector-16b	GH-05B	4937114	31	62897	58704	4193
35	Samridhi Realty Homes Private Limited	BRS-03/2010	Techzone-IV	DV-GH-09D	11660813	31	148556	138652	9904
36	Newtech La Palacia Private Limited	BRS-03/2010	Techzone-IV	DV-GH-09A	126712386	31	1614281	1506662	107619
37	J.M. Housing Limited	BRS-03/2010	Techzone-IV	DV-GH-09C	380959285	31	4853317	4529762	323555
38	DSD Homes Private Limited	BRS-03/2010	Techzone-IV	CP-GH-05B	192153595	31	2447984	2284785	163199
39	Amrapali Centurian Park Private Limited	BRS-03/2010	Techzone-IV	GH-05	4182654713	31	53285875	49733483	3552392
40	Amrapali Drem Valley Private Limited	BRS-03/2010	Techzone-IV	GH-09	4975123369	31	63381709	59156261	4225448
41	Elegant Infracon Private Limited	BRS-03/2010	Techzone-IV	CP-GH-05C	117252399	31	1493763	1394179	99584
42	K V Developers Private Limited	BRS-03/2010	Techzone-IV	DV-GH-09B	136368798	31	1737301	1621481	115820
43	Sublime Realtech Private Limited (SPC)	BRS-01/2014-15	Sector-12	GH-03B	184437828	31	2349687	2193042	156645
44	Hawelia Builders Private Limited	BRS-03/2010	Techzone-IV	CP-GH-05A	8630571	31	109951	102621	7330
45	ATS Infrasturcture Limited	BRS10/2004	Chi-04	GH-03	1351087592	32	17767727	16583212	1184515
46	Yamuna Builtech Private Limited	BRS-01/2014-15	Eta-02	GH-01B(2)	170282351	40	2799162	2612551	186611
47	Mahagun (India) Private Limited	BRS-03/2010	Sector-16c	GH-04	501726514	42	8659937	8082608	577329
48	Pigeon Buildhome Private Limited	BRS-03/2010	Techzone-IV	GH-07A	9263800	43	163703	152789	10914
49	Trident Infrahomes Private Limited	BRS-03/2010	Sector-01	GH-05B	13939892	43	246335	229913	16422
50	Paramount Homeland Private Limited	BRS-03/2010	Sector-01	GH-05A	122266555	43	2160601	2016561	144040

Sl. No.	Name	Scheme Name	Sector Name	Plot No	Opening Balance of over dues (in ₹)	Days of default	Penal Interest at the rate 15 *per cent* charged (in ₹)	Penal Interest to be charged at the rate 14 *per cent* (in ₹)	Benefit to be passed on to the individual allottee/dweller (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) col 6* col 7/365 * 15 *per cent*	(9) col 6* col 7/365 * 14 *per cent*	(10) col 8- col 9
51	Comely Buildtech India Private Limited	BRS-03/2010	Sector-01	GH-11B	169014086	43	2986687	2787575	199112
52	Elegant Infracon Private Limited	BRS-03/2010	Techzone-IV	GH-06B	248363636	43	4388892	4096299	292593
53	Hebitech Infrastructure Limited	BRS-03/2010	Techzone-IV	GH-08A	138740953	43	2451724	2288275	163449
54	Rudra Buildwell Projects Private Limited	BRS-03/2010	Sector-01	GH-02B	349926435	43	6183632	5771389	412243
55	Omkar Nests Private Limited	BRS-03/2010	Techzone-IV	GH-08B	169698064	43	2998774	2798856	199918
56	Captial Infratechomes Private Limited	BRS-03/2010	Sector-01	GH-12A/2	455863645	43	8055673	7518628	537045
57	Gayatri Hospitality & Realcon Limited	BRS-03/2010	Sector-01	GH-11	404962310	43	7156183	6679104	477079
58	JSS Buildcon Private Limited	BRS-03/2010	Sector-01	GH-02C	176071231	43	3111396	2903969	207427
59	Supercity Developers Private Limited	BRS-03/2010	Techzone-IV	GH-07B	308317774	43	5448355	5085132	363223
60	Connoisseur Infrabuild Private Limited	BRS-03/2010	Sector-01	GH-12A/1	631603615	43	11161215	10417134	744081
61	La Residentia Developers Private Limited	BRS-03/2010	Techzone-IV	GH-06A	801326680	43	14160430	13216402	944028
62	M.S. Supertech Limited	BRS-03/2010	Sector-16b	GH-06	709126680	43	12531143	11695733	835410
63	Shubhkamna Buildtech Private Limited	BRS-03/2010	Sector-01	GH-02A	326224727	43	5764793	5380474	384319
64	Arham Escon Private Limited	BRS-03/2010	Sector-01	GH-02A/1	32665061	43	577232	538750	38482
65	Mahaluxmi Infrahome Private Limited	BRS-01/2014-15	Omicron-03	GH-3	226653878	45	4191544	3912108	279436
66	Asteroid Shelters Limited	BRS-03/2010	Sector-01	GH-12	1357838238	49	27342770	25519919	1822851
67	Aastha Infracity Limited	RTS-01/2010	Sector-04	3/GH-4	119442	54	2651	2474	177
68	Townpark Buildcon Private Limited	BRS-03/2010	Sector-16c	GH-03C	22056525	54	489474	456842	32632
69	Strategic Developers Private Limited	BRS-04/2010	Sector-16	GH-04C	17069880	56	392841	366652	26189
70	Belgravia Project Private Limited	BRS-04/2010	Sector-16	GH-04B	35066487	57	821420	766659	54761
71	Radhey Krishna Technobuild Private Limited	BRS-04/2010	Sector-16	GH-04A	107767441	57	2524415	2356121	168294
72	Ajnara Realtech Limited	BRS-04/2010	Sector-16	GH-02B	238047664	57	5576185	5204439	371746
73	Morpheus Developers Private Limited	BRS-04/2010	Sector-01	GH-16A	526155310	57	12325008	11503341	821667
74	Future Word Green Homes Private Limited	BRS-04/2010	Sector-16	GH-16E	396973070	57	9298958	8679028	619930
75	Solaris Infraprojects Private Limited	BRS-04/2010	Sector-01	GH-16F	249870060	57	5853121	5462913	390208
76	Mascot Soho Homes Private Limited	BRS-04/2010	Sector-16	GH-04B/1	187018210	57	4380838	4088782	292056
77	APV Realty Limited	BRS-02/2010	Sector-16b	GH-03	88040461	59	2134680	1992368	142312

Sl. No.	Name	Scheme Name	Sector Name	Plot No	Opening Balance of over dues (in ₹)	Days of default	Penal Interest at the rate 15 *per cent* charged (in ₹)	Penal Interest to be charged at the rate 14 *per cent* (in ₹)	Benefit to be passed on to the individual allottee/dweller (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) col 6* col 7/365 * 15 *per cent*	(9) col 6* col 7/365 * 14 *per cent*	(10) col 8- col 9
78	Stellar Spring Private Limited	BRS-02/2010	Sector-01	GH-09	575933707	61	14437790	13475271	962519
79	Nirala Infratech Private Limited	BRS-02/2010	Techzone-IV	GH-04	236493364	61	5928532	5533297	395235
80	Ratan Buildtech Private Limited	BRS-04/2010	Sector-16	GH-01D	14913696	62	379993	354660	25333
81	Buland Buildtech Private Limited	BRS-03/2010	Sector-16c	GH-03A	166540557	65	4448686	4152107	296579
82	Aarcity Infrastructure Private Limited	BRS-03/2010	Sector-16c	GH-03B	123582001	65	3301163	3081086	220077
83	Solitaire Infrahome Private Limited	BRS-03/2010	Sector-16c	GH-03K	195383547	65	5219150	4871206	347944
84	Cosmos Infraestate Private Limited	BRS-04/2010	Sector-16	GH-01C	198720823	67	5471628	5106853	364775
85	Panchsheel Buildtech Private Limited	BRS-04/2010	Sector-16	GH-01A	831703188	67	22900321	21373633	1526688
86	JRS Conbuild Private Limited	BRS-04/2010	Sector-16	GH-01A/1/	130435945	67	3591455	3352025	239430
87	Anusha Engineering Consultants & Construction Pvt. Ltd.	BRS-04/2010	Sector-16	GH-01F	170184772	67	4685909	4373516	312393
88	Dreamland Promoters & Consultants Private Limited	BRS-04/2010	Sector-16	GH-01B	158701131	67	4369716	4078402	291314
89	B.S. Buildtech	BRS-04/2010	Sector-16	GH-01E	86688837	67	2386912	2227784	159128
90	Shirja Real Estate Solutions Private Limited	BRS-01/2014-15	Sector-10	GH-3C	102190445	118	4955537	4625168	330369
91	Kamroop Infrabuild Private Limited	BRS-01/2014-15	Eta-02	GH-01B(3)	504727059	133	27587136	25747994	1839142
92	Amrapali Smart City Private Limited	BRS-01/2010	Sector-04	GH-03	4748622979	135	263451001	245887601	17563400
93	Rajesh Projects (India) Private Limited	BRS-02/2010	Sector-16b	GH-07	660072017	143	38790534	36204498	2586036
94	Amrapali Liesure Valley Private Limited	BRS-02/2010	Techzone-IV	GH 02	5609865712	147	338897367	316304209	22593158
95	Lotus Srs Buildtech Private Limited	BRS-01/2014-15	Sector-12	GH-03A	201247944	148	12240286	11424267	816019
96	Grand Realtech Limited	BRS-01/2014-15	Sector-12	GH-04B	267850423	148	16291176	15205098	1086078
97	SJP Hotels & Resorts Private Limited	BRS-01/2014-15	Eta-02	GH-01B(1)	453289354	148	27569928	25731933	1837995
98	Nobal Buildtech Private Limited	BRS-01/2014-15	Sector-10	GH-4C	398931059	148	24263752	22646169	1617583
99	BRYS Projects Private Limited	BRS-01/2014-15	Sector-10	GH-3A	569418953	148	34633153	32324276	2308877
100	Lotus Srs Buildtech Private Limited	BRS-01/2014-15	Sector-12	GH-04A	268715211	148	16343774	15254190	1089584
101	Blessings Homz Private Limited	BRS-01/2014-15	Sector-12	GH-03C	218561741	148	13293344	12407121	886223
102	JNC Constructions Private Limited	BRS-02/2010	Sector-16c	GH-01C	145119616	154	9184283	8571997	612286
103	Jyotirmay Infracon Private Limited	BRS-02/2010	Sector-16c	GH-01B	143698411	154	9094338	8488049	606289
104	Devika Gold Homz Private Limited	BRS-02/2010	01	GH-06C	214482106	156	13750360	12833669	916691

Sl. No.	Name	Scheme Name	Sector Name	Plot No	Opening Balance of over dues (in ₹)	Days of default	Penal Interest at the rate 15 *per cent* charged (in ₹)	Penal Interest to be charged at the rate 14 *per cent* (in ₹)	Benefit to be passed on to the individual allottee/dweller (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) col 6* col 7/365 * 15 *per cent*	(9) col 6* col 7/365 * 14 *per cent*	(10) col 8- col 9
105	Patel Advance JV	BRS-02/2010	Techzone-IV	GH03	1336198404	156	85663131	79952255	5710876
106	Rajhans Infratech Private Limited	BRS-02/2010	01	GH-06B	170107783	156	10905540	10178504	727036
107	Express Projects Private Limited	BRS-02/2010	01	GH-06A	172840764	156	11080750	10342034	738716
108	Supertech Limited	BRS-02/2010	Sector-16b	GH-01	860183952	160	56560041	52789371	3770670
109	AIMS Golf Town Developers Private Limited	RTS-01/2010	Sector-04	GH-04	1110903048	160	73045680	68175968	4869712
110	Amrapali Leisure Valley Developers Private Limited	BRS-02/2010	Techzone-IV	GH-01	1440836185	160	94739914	88423919	6315995
111	Gulshan Developers Private Limited	BRS-02/2010	Sector-16b	GH-03A	1186028709	160	77985449	72786419	5199030
112	AVJ Developers (India) Private Limited	BRS-02/2010	Zeta-01	GH-12/2	454083922	160	29857573	27867068	1990505
113	Amrapali Smart City Private Limited	BRS-01/2010	Sector-04	GH-02	3412472706	160	224381767	209422983	14958784
114	Vtech Buildcon Private Limited	RTS-01/2010	Sector-04	01	19426257	160	1277343	1192187	85156
115	Kvir Towers Private Limited	BRS-01/2014-15	Sector-01	GH-14B	736532333	171	51759053	48308449	3450604
116	Starcity Buildcon Private Limited	BRS-01/2014-15	Sector-01	GH-14	265228050	171	18638629	17396053	1242576
117	Vardhman Realtech Private Limited	BRS-01/2014-15	Eta-01	GH-1	620132233	171	43579156	40673878	2905278
118	Omaxe Constructions Limited	BRS02	Omega-02	NRI CITY	1411961832	477	276783203	258330989	18452214
119	Earthcon Construction (P) Limited	BRS-01/2008-09	Chi-05	GH-07A	104720122	515	22163368	20685810	1477558
120	MSX Realtors Private Limited	BRS-01/2008-09	Alpha-01	GH-10	52022331	537	11480544	10715175	765369
121	Kamrup Housing Projects Private Limited	BRS-01/2008-09	Chi-05	GH-08A	66872721	731	20089298	18750012	1339286
122	Ultra Home Construction Private Limited	BRS-01/2008-09	Chi-05	GH-04A	23291868	744	7121568	6646797	474771
123	SDS Infratech Private Limited	BRS-01/2008-09	Omega-02	GH-01	182418471	857	64246286	59963200	4283086
124	Today Homes & Infrastructure Private Limited	BRS-01/2008-09	Omega-01	BRS07	71633287	981	28879009	26953741	1925268
125	Parsvnath Developers Limited	BRS06	Pi	5	112462381	1015	46910678	43783299	3127379
126	AVJ Developers Private Limited	BRS-01/2008-09	Beta-02	90	49192899	1019	20600369	19227011	1373358
127	Prithveelink Buildwell Private Limited	BRS-03/2010	Sector-16c	GH-03J	4829	1062	2108	1967	141
128	Ideal Realty Solutions Private Limited	BRS-01/2008-09	Beta-02	91	13042265	1079	5783262	5397711	385551
129	Unitech Limited	BRS-09/2003-04	Pi-02	9	529848249	1085	236254253	220503970	15750283
130	Unitech Limited	BRS-09/2003-04	Pi-02	6	273532239	1111	124888076	116562204	8325872
131	Parsvnath Developers Limited	BRS06	Pi	11	591299169	1114	270701620	252654845	18046775

Sl. No.	Name	Scheme Name	Sector Name	Plot No	Opening Balance of over dues (in ₹)	Days of default	Penal Interest at the rate 15 *per cent* charged (in ₹)	Penal Interest to be charged at the rate 14 *per cent* (in ₹)	Benefit to be passed on to the individual allottee/dweller (in ₹)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8) col 6* col 7/365 * 15 *per cent*	(9) col 6* col 7/365 * 14 *per cent*	(10) col 8- col 9
132	Unitech Limited	BRS-09/2003-04	Pi-02	8	134510112	1156	63901516	59641415	4260101
133	Supertech Constrution Private Limited	BRS11/2006	Omicron-01	GH-02	2213533859	1436	1306288200	1219202320	87085880
134	ANS Constructions Limited	BRS-09/2003-04	Pi-02	10	399831003	1774	291493232	272060350	19432882
135	M.I Builders Private Limited	BRS11/2006	Zeta-01	GH-01	46381498	2385	45460222	42429540	3030682
136	M.I. Builders Private Limited	BRS10/2004	Alpha-02	GH-02	89056916	2390	87470971	81639573	5831398
137	Assotech Infrastructure Private Limited	BRS06	Pi	7	45696217	5024	94347039	88057237	6289802
138	Purvanchal Construction Work Private Limited	BRS-09/2003-04	Pi-02	10	34383898	5141	72644226	67801278	4842948
139	Assotech-Omni Consortium	BRS10/2004	Zeta-01	GH-10	11390	5553	25992	24259	1733
140	R.S. Built Well Private Limited	BRS04	Rho-01 (Ehretia Estate)	F406	9619989	5748	22724260	21209309	1514951
141	Ashiana Homes (P) Limited	BRS04	Gamma-02	GH01	27108091	5825	64892313	60566159	4326154
142	Parsvnath Developer Limited	BRSJV	Alpha-02	GH-05	55358882	7674	174585230	162946215	11639015
143	Parsvnath Developer Limited	BRSJV	Tau	D-01	70423922	7785	225308313	210287759	15020554
144	Ansal Properties & Infrastructure Limited	BRS11/2006	Eta-02	GH-01	270997	9904	1102995	1029462	73533
145	Unitech Reliable Projects Private Limited	BRS10/2004	Pi-02	11	256925612	10003	1056175435	985763740	70411695
146	UP Township Private Limited	BRS11/2006	Omicron-01	GH-01	235252126	20859	2016626341	1882184585	134441756
147	Parsvnath Developers Limited	BRSJV	Tau	A-01	2333831	22538	21616388	20175295	1441093
148	Eldeco Infrastructure & Properties Limited	BRS03	Pi	GH-12	28797376	23494	278040642	259504599	18536043
149	Eldeco Infrastructure & Properties Limited	BRS11/2006	Omicron-01	GH-3	165646966	29327	1996409002	1863315069	133093933
150	Purvanchal Construction Private Limited	BRS11/2006	Zeta-01	GH-02	66197799	44052	1198415935	1118521539	79894396
151	Eldeco Infrastructure & Prop. Limited	BRS01	P-2 (Omega)	BRS-5	4123807	76504	129652481	121008983	8643498
152	Parsvnath Developers Limited	BRS01	Omega	BRS-08	6357446	236960	619093317	577820429	41272888
Total							**13006318663**	**12139230751**	**867087912**

Appendix 5.2.17
(Referred to in paragraph 5.2.7.8)
Statement showing penalty not levied on the builders for delay in submission of building plan by builders

Sl. No.	Name	Total Value (In ₹)	Lease Date	Sector Name	Plot No	Time Allowed for Building Permit Fee	Date of deposit of Plan Processing Fee	Delay in submission of building plan (in year)	Penalty (calculated, at the rate of 0.5 *per cent* per year)
(1)	(2)	(3)	(4)	(5)	(6)	(7) col 4 + three months	(8)	(9) col 8- col 7	(10) col 3* 0.5 *per cent* * col 9
1	Patel Advance JV	98,37,88,470	27-04-2010	Techzone-IV	GH03	27-07-2010	06-04-2016	6	2,95,13,654
2	Nirala Infratech Private Limited	1,02,14,12,151	23-04-2010	Techzone-IV	GH-04	23-07-2010	04-09-2013	4	2,04,28,243
3	Amrapali Liesure Valley Private Limited	3,94,37,57,605	11-10-2010	Techzone-IV	GH 02	11-01-2011	17-06-2015	5	9,85,93,940
4	Supertech Limited	1,53,18,15,365	16-06-2010	Sector-16b	GH-01	16-09-2010	14-09-2016	6	4,59,54,461
5	Rajesh Projects (India) Private Limited	76,35,83,400	03-11-2010	Sector-16b	GH-07	03-02-2011	27-01-2014	3	1,14,53,751
6	Exotica Housing & Infrastructure Co. Pvt. Ltd.	40,84,40,000	08-09-2010	Sector-16c	GH-01A	08-12-2010	03-07-2013	3	61,26,600
7	Arihant Infrra Realtors Private Limited	40,27,07,400	12-10-2010	Sector-01	GH 07A	12-01-2011	08-03-2019	9	1,81,21,833
8	JKG Construction Private Limited	20,42,20,000	18-10-2010	Sector-16c	GH-01D	18-01-2011	13-02-2014	4	40,84,400
9	Valencia Homes	26,73,50,697	22-10-2010	Sector-01	GH-07B	22-01-2011	15-11-2016	6	80,20,521
10	Starcity Buildcon Private Limited	28,97,08,400	19-09-2010	Zeta-01	GH-12/1	19-12-2010	11-12-2013	3	43,45,626
11	AVJ Developers (India) Private Limited	43,45,62,600	01-09-2010	Zeta-01	GH-12/2	01-12-2010	11-12-2013	4	86,91,252
12	Devika Gold Homz Private Limited	30,66,00,000	07-12-2010	01	GH-06C	07-03-2011	29-12-2014	4	61,32,000
13	Star Landcraft Private Limited	23,86,52,395	21-12-2012	Techzone-IV	GH-02A	21-03-2013	11-12-2013	1	11,93,262
14	Supertech Limited	1,74,76,56,000	02-01-2012	Sector-01	GH-08	02-04-2012	13-12-2013	2	1,74,76,560
15	Amrapali Smart City Private Limited	2,39,49,09,317	14-09-2010	Sector-04	GH-02	14-12-2010	21-09-2013	3	3,59,23,640
16	Stellar Constellation Project Private Limited	72,73,79,400	25-05-2010	Sector-01	GH-03	25-08-2010	25-11-2014	5	1,81,84,485
17	Today Homes & Infrastructure Private Limited	21,78,48,800	17-06-2009	Omega-01	BRS07	17-09-2009	21-03-2014	5	54,46,220
18	Spark Infratech Private Limited	2,05,37,879	26-08-2010	Beta-02	230	26-11-2010	17-08-2013	3	3,08,068
19	Prowiew Constructions Limited	10,26,00,000	29-06-2009	Chi-05	GH-09A	29-09-2009	21-06-2013	4	20,52,000
20	Paramount Homeland Private Limited	52,71,53,550	15-02-2011	Sector-01	GH-05A	15-05-2011	03-07-2013	3	79,07,303
21	SJP Infracon Limited	1,01,77,05,470	16-11-2010	Sector-16b	GH-05	16-02-2011	02-07-2015	5	2,54,42,637
22	La Residentia Developers Private Limited	92,59,88,020	03-02-2011	Techzone-IV	GH-06A	03-05-2011	20-01-2014	3	1,38,89,820
23	Amrapali Dream Valley Private Limited	3,00,65,45,850	25-02-2011	Techzone-IV	GH-09	25-05-2011	13-01-2014	3	4,50,98,188
24	M.S. Supertech Limited	98,61,32,230	16-06-2010	Sector-16b	GH-06	16-09-2010	13-12-2013	4	1,97,22,645

Sl. No.	Name	Total Value (In ₹)	Lease Date	Sector Name	Plot No	Time Allowed for Building Permit Fee	Date of deposit of Plan Processing Fee	Delay in submission of building plan (in year)	Penalty (calculated, at the rate of 0.5 *per cent* per year)
(1)	(2)	(3)	(4)	(5)	(6)	(7) col 4 + three months	(8)	(9) col 8- col 7	(10) col 3* 0.5 *per cent* * col 9
25	Mahagun (India) Private Limited	1,68,48,74,706	25-11-2010	Sector-16c	GH-04	25-02-2011	04-08-2014	4	3,36,97,494
26	Shubhkamna Buildtech Private Limited	26,51,92,174	04-04-2011	Sector-01	GH-02A	04-07-2011	05-02-2014	3	39,77,883
27	Buland Buildtech Private Limited	23,44,44,840	01-11-2010	Sector-16c	GH-03A	01-02-2011	17-01-2014	3	35,16,673
28	Samridhi Realty Homes Private Limited	32,32,72,950	17-06-2013	Techzone-IV	DV-GH-09D	17-09-2013	02-04-2014	1	16,16,365
29	Omkar Nests Private Limited	28,07,69,280	01-04-2011	Techzone-IV	GH-08B	01-07-2011	21-10-2013	3	42,11,539
30	Dar Housing Limited	26,74,29,729	16-09-2014	Sector-01	GH-12/1	16-12-2014	07-06-2016	2	26,74,297
31	Arham Escon Private Limited	12,30,10,176	27-09-2016	Sector-01	GH-02A/1	27-12-2016	08-06-2018	2	12,30,102
32	Antriksh Engineers Private Limited	36,14,45,175	26-05-2011	Sector-01	GH-15A	26-08-2011	26-02-2014	3	54,21,678
33	Radhey Krishna Technobuild Private Limited	21,43,32,875	12-05-2011	Sector-16	GH-04A	12-08-2011	12-09-2013	3	32,14,993
34	New Way Homes Private Limited	46,47,20,000	10-05-2011	Techzone-IV	GH-10A	10-08-2011	02-04-2014	3	69,70,800
35	Ajnara Realtech Limited	84,34,43,957	19-05-2011	Sector-16	GH-02B	19-08-2011	06-06-2014	3	1,26,51,659
36	Panchsheel Buildtech Private Limited	1,24,65,60,377	19-10-2012	Sector-16	GH-01A	19-01-2013	28-08-2014	2	1,24,65,604
37	Nirala Projects Private Limited	47,18,46,375	01-03-2011	Sector-02	GH-3	01-06-2011	31-08-2013	3	70,77,696
38	Dreamland Promoters & Consultants Pvt. Ltd.	11,57,10,000	24-12-2012	Sector-16	GH-01B	24-03-2013	27-06-2013	1	5,78,550
39	Rudra Buildwell Homes Private Limited	49,80,22,636	27-09-2012	Sector-16	GH-05A	27-12-2012	19-05-2014	2	49,80,226
40	Shridhara Infratech Private Limited	40,19,64,409	23-11-2012	Sector-10	GH-02A	23-02-2013	19-01-2018	5	1,00,49,110
41	Earthcon Construction Private Limited	20,98,60,240	29-09-2011	Chi-05	GH-06C	29-12-2011	26-09-2014	3	31,47,904
42	Shubhkamna Buildwell & Estates Pvt. Ltd.	31,23,09,830	20-03-2013	Sector-12	GH-2A	20-06-2013	26-12-2013	1	15,61,549
43	Hebe Infrastructure Private Limited	28,36,25,280	18-10-2012	Sector-10	GH-01A	18-01-2013	13-06-2013	1	14,18,126
44	Nivas Promoters Private Limited	14,19,36,610	19-10-2012	Sector-10	GH-01D	19-01-2013	23-01-2014	2	14,19,366
45	S.A.G. Realtech Private Limited (SPC)	19,38,20,480	16-04-2013	Sector-12	GH-02B	16-07-2013	16-08-2019	7	67,83,717
46	Aastha Infracity Limited	15,94,40,000	21-03-2013	Sector-04	3/GH-4	21-06-2013	23-12-2014	2	15,94,400
47	Gaursons Hi-Tech Infrastructure Limited	3,52,57,68,468	05-05-2010	Sector-04	GH-01	05-08-2010	13-06-2013	3	5,28,86,527
48	Shirja Real Estate Solutions Private Limited	48,40,00,000	29-06-2015	Sector-10	GH-3C	29-09-2015	24-06-2016	1	24,20,000
Total									**63,96,77,367**

Source: Data and information provided by GNIDA.

Appendix 5.2.18
(Referred to in paragraph 5.2.7.10)
Statement showing loss to State Exchequer due to stamp duty not paid on purchasable FAR

Sl. No.	Name	Sector Name	Plot No.	Deposit Amount towards purchaseable FAR(in ₹)
(1)	(2)	(3)	(4)	(5)
1	Nirala Infratech Pvt. Ltd.	Tech Zone-IV	GH-04	242487419
2	Amrapali Leisure Valley Developers Pvt. Ltd.	Tech Zone-IV	GH-01	19971000
3	APV Realty Ltd.	Sector-16b	GH-03	111180300
4	Amrapali Liesure Valley Pvt. Ltd.	Tech Zone-IV	GH 02	10000
5	Supertech Ltd.	Sector-16b	GH-01	327872282
6	Panchsheel Buildtech Pvt. Ltd.	Sector-16b	GH01A	127504711
7	Rajesh Projects (India) Pvt. Ltd	Sector-16b	GH-07	132786737
8	Anthem Infrastructure Pvt. Ltd	Sector-16b	GH-07A	47586620
9	Exotica Housing & Infrastructure Co. Pvt. Ltd.	Sector-16c	GH-01A	98189353
10	Jyotirmay Infracon Pvt. Ltd.	Sector-16c	GH-01B	41376573
11	JNC Constructions Pvt. Ltd.	Sector-16c	GH-01C	41241038
12	Arihant Infrra Realtors Pvt. Ltd.	Sector-01	GH 07A	28118057
13	JKG Construction Pvt. Ltd.	Sector-16c	GH-01D	50456800
14	Valencia Homes	Sector-01	GH-07B	16784090
15	Starcity Buildcon Pvt. Ltd.	Zeta-01	GH-12/1	50462708
16	AVJ Developers (India) Pvt. Ltd.	Zeta-01	GH-12/2	80110247
17	Devika Gold Homz Private Limited	Sector-01	GH-06C	77958321
18	Express Projects Pvt. Ltd.	Sector-01	GH-06A	60186584
19	Rajhans Infratech Pvt. Ltd.	Sector-01	GH-06B	51904000
20	Star Landcraft Pvt. Ltd.	Tech Zone-IV	GH-02A	41569571
21	Supertech Ltd.	Sector-01	GH-08	340083413
22	Panchsheel Buildtech Pvt. Ltd.	Sector-01	GH-08A	56415703
23	Earth Towne Infrastructures Pvt. Ltd.	Sector-01	GH-04	138351660
24	Amrapali Smart City Pvt. Ltd.	Sector-04	GH-02	46021000
25	Earthcon Universal Infratech Pvt. Ltd.	Sector-01	GH-10	31632253
26	SJP Hotels & Resorts Private Limited	Eta-02	GH-01B(1)	47430465
27	Kamroop Infrabuild Pvt. Ltd.	Eta-02	GH-01B(3)	34186918

Sl. No.	Name	Sector Name	Plot No.	Deposit Amount towards purchaseable FAR(in ₹)
(1)	(2)	(3)	(4)	(5)
28	Yamuna Builtech Private Limited	Eta-02	GH-01B(2)	28611500
29	Spark Infratech Pvt. Ltd.	Beta-02	230	2000141
30	Ajnara Farms & Services Ltd.	Beta-02	229	5188226
31	Prowiew Constructions Ltd.	Chi-05	GH-09A	826823
32	Paramount Homeland Pvt. Ltd	Sector-01	GH-05A	85828997
33	Trident Infrahomes Pvt. Ltd.	Sector-01	GH-05B	77518297
34	Gayatri Hospitality & Realcon Limited	Sector-01	GH-11	22926014
35	County Infrastructure Pvt. Ltd.	Tech Zone-IV	GH-05B	90285119
36	Fusion Buildtech Pvt. Ltd.	Tech Zone-IV	GH-05A	6770000
37	SJP Infracon Limited	Sector-16b	GH-05	232646040
38	La Residentia Developers Pvt. Ltd.	Tech Zone-IV	GH-06A	173070396
39	Elegant Infracon Pvt. Ltd.	Tech Zone-IV	GH-06B	45085259
40	Pigeon Buildhome Pvt. Ltd.	Tech Zone-IV	GH-07A	67696728
41	Supercity Developers Pvt. Ltd.	Tech Zone-IV	GH-07B	6042900
42	Amrapali Drem Valley Private Limited	Tech Zone-IV	GH-09	54052000
43	Amrapali Centurian Park Private Limited	Tech Zone-IV	GH-05	42998000
44	Supertech Limited	Sector-16b	GH-06	304800
45	Mahagun (India) Private Limited	Sector-16c	GH-04	300343438
46	Rudra Buildwell Projects Private Limited	Sector-01	GH-02B	7333898
47	JSS Buildcon Private Limited	Sector-01	GH-02C	35522778
48	Connoisseur Infrabuild Pvt. Ltd.	Sector-01	GH-12A/1	69402000
49	Captial Infratechomes Pvt. Ltd.	Sector-01	GH-12A/2	86041970
50	Buland Buildtech Pvt. Ltd.	Sector-16c	GH-03A	41797583
51	Aarcity Infrastructure Pvt. Ltd.	Sector-16c	GH-03B	38778125
52	Gaursons Promoters Pvt. Ltd.	Sector-16c	GH-03	462922128
53	Townpark Buildcon Pvt. Ltd.	Sector-16c	GH-03C	18720000
54	Galaxy Dream Home Developers Pvt. Ltd.	Sector-16c	GH-03D	56598082
55	Angels Infraheight Pvt. Ltd.	Sector-16c	GH-03E	2515000
56	Geotech Homz Pvt. Ltd.	Sector-16c	GH-03F	2414991
57	Divyansh Infraheight Pvt. Ltd.	Sector-16c	GH-03H	24136426

Sl. No.	Name	Sector Name	Plot No.	Deposit Amount towards purchaseable FAR(in ₹)
(1)	(2)	(3)	(4)	(5)
58	Jindal Promoters Pvt. Ltd.	Sector-16c	GH-03I	50144100
59	Prithvee Link Buildwell Pvt. Ltd.	Sector-16c	GH-03J	20874399
60	Solitaire Infrahome Pvt. Ltd.	Sector-16c	GH-03K	79799999
61	Samridhi Realty Homes Pvt. Ltd.	Tech Zone-IV	DV-GH-09D	57670000
62	K V Developers Pvt. Ltd.	Tech Zone-IV	DV-GH-09B	12667500
63	DSD Homes Pvt. Ltd.	Tech Zone-IV	CP-GH-05B	30411801
64	Hawelia Builders Pvt. Ltd.	Tech Zone-IV	CP-GH-05A	35727248
65	Omkar Nests Pvt. Ltd.	Tech Zone-IV	GH-08B	58596678
66	Enticement Infrastructure Pvt. Ltd.	Sector-01	GH-11A	51829018
67	Elegant Infracon Private Limited	Tech Zone-IV	CP-GH-05C	24922309
68	Decent Buildwell Private Limited	Sector-16b	GH-05A	51010657
69	Prasu Infrabuild Private Limited	Sector-16b	GH-05B	52078811
70	Arham Escon Pvt. Ltd.	Sector-01	GH-02A/1	26963435
71	Vihaan Developers Pvt. Ltd.	Sector-01	GH-15C	100000
72	Radhey Krishna Technobuild Private Limited	Sector-16	GH-04A	44505040
73	Belgravia Project Private Limited	Sector-16	GH-04B	38028623
74	Strategic Developers Private Limited	Sector-16	GH-04C	28950929
75	New Way Homes Pvt. Ltd.	Tech Zone-IV	GH-10A	49003102
76	Himalaya Reale State Pvt. Ltd.	Tech Zone-IV	GH-10B	48500000
77	Ajnara Realtech Limited	Sector-16	GH-02B	150332874
78	Gulshan Homz Pvt. Ltd.	Sector-16	GH-02A	61609497
79	Panchsheel Buildtech Pvt. Ltd.	Sector-16	GH-01A	259910405
80	Dreamland Promoters & Consultants Pvt. Ltd.	Sector-16	GH-01B	20654200
81	B.S. Buildtech	Sector-16	GH-01E	49900000
82	Cosmos Infra Estate Private Limited	Sector-16	GH-01C	41708634
83	Anusha Engineering Consultants & Construction Private Limited	Sector-16	GH-01F	45063893
84	Rudra Buildwell Homes Pvt. Ltd.	Sector-16	GH-05A	9299613
85	Rudra Buildwell Construction Pvt. Ltd.	Sector-16	GH-05B	41108408
86	Rudra Buildwell Infra Pvt. Ltd.	Sector-16	GH-05C	569125
87	Shridhara Infratech Pvt. Ltd.	Sector-10	GH-02A	88147971

Sl. No.	Name	Sector Name	Plot No.	Deposit Amount towards purchaseable FAR(in ₹)
(1)	(2)	(3)	(4)	(5)
88	Ecogreen Buildtech Pvt. Ltd.	Sector-10	GH-02B	16444221
89	Nandi Infratech Pvt. Ltd.	Sector-10	GH-02C	41826536
90	Alpine Infra Projects Pvt. Ltd.	Sector-01	GH-16D	34986350
91	Solaris Realtech Pvt. Ltd.	Sector-01	GH-16B	40300
92	Citycon Buildwell Pvt. Ltd.	Sector-01	GH-16C	28896472
93	Morpheus Developers Pvt. Ltd.	Sector-01	GH-16A	10234195
94	Solaris Infraprojects Pvt. Ltd.	Sector-01	GH-16F	42417664
95	Mascot Soho Homes Pvt. Ltd.	Sector-16	GH-04B/1	18728313
96	Bulland Realtors Pvt. Ltd.	Sector-10	GH-02B-1	45839000
97	JRS Conbuild Private Limited	Sector-16	GH-01A/1/	34225600
98	PSA Impex Pvt. Ltd.	Chi-05	GH-06B	4200000
99	Ace Infracity Developers Private Limited	Sector-01	GH-01	103340211
100	Gaursons Realty Private Limited	Tech Zone-IV	GH-05C	133705208
101	Purvanchal Projects Private Limited	Chi-05	GH-05	221404930
102	Hebe Infrastructure Private Limited	Sector-10	GH-01A	50987863
103	Dhanya Promoters Pvt. Ltd.	Sector-10	GH-01B	25274775
104	S.A.G. Realtech Pvt. Ltd. (SPC)	Sector-12	GH-02B	11408590
105	Intellect Projects Pvt. Ltd.	Sector-12	GH-02E	324000
106	Domus Green Pvt. Ltd.	Zeta-01	GH-12A	311319086
107	UP Township Private Ltd.	Omicron-01	GH-01	287245377
108	Aastha Infracity Ltd.	Sector-04	3/GH-4	48251551
109	AIMS Golf Town Developers Pvt. Ltd.	Sector-04	GH-04	90025900
110	Gaursons Hi-Tech Infrastructure Ltd.	Sector-04	GH-01	511024300
111	AIG Infratech (India) Pvt. Ltd.	Sector-04	GC-02	35537141
112	Galaxy International Realtech Pvt. Ltd.	Sector-04	GC-03	35537108
113	Vtech Buildcon Private Limited	Sector-04	01	48394294
Total				**8151962737**
Stamp Duty at the rate of five *per cent*				**407598137**

Source: Data and Information provided by GNIDA

Appendix 5.2.19
(Referred to in paragraph 5.2.8.1)
Statement showing details of allottees who did not complete the first phase of projects/completed the first phase of projects with delay

Sl. No.	Name	Sector Name	Plot No.	Area (in sqm)	Date of Lease	Date of Completion of first phase	Delay in First Phase after adjusting zero period (in years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Builders who did not complete the first phase							
1	Patel Advance JV	TECH ZONE-IV	GH03	95970	27-04-2010	Not Completed	7
2	Amrapali Leisure Valley Developers Pvt. Ltd.	TECH ZONE-IV	GH-01	100000	23-04-2010	Not Completed	7
3	Gulshan Developers Pvt. Ltd	SECTOR-16B	GH-03A	5417	29-07-2010	Not Completed	7
4	Amrapali Liesure Valley Pvt. Ltd.	TECH ZONE-IV	GH 02	386605	11-10-2010	Not Completed	7
5	Rajesh Projects (India) Pvt. Ltd	SECTOR-16B	GH-07	74700	03-11-2010	Not Completed	7
6	JNC Constructions Pvt. Ltd.	SECTOR-16C	GH-01C	20000	28-10-2010	Not Completed	7
7	AVJ Developers (India) Pvt. Ltd.	ZETA-01	GH-12/2	42600	01-09-2010	Not Completed	7
8	Devika Gold Homz Private Limited	SECTOR-01	GH-06C	30000	07-12-2010	Not Completed	6
9	Express Projects Pvt. Ltd.	SECTOR-01	GH-06A	23800	27-05-2011	Not Completed	6
10	Rajhans Infratech Pvt. Ltd.	SECTOR-01	GH-06B	20000	27-05-2011	Not Completed	6
11	Vardhman Realtech Private Limited	ETA-01	GH-1	23350	01-09-2014	Not Completed	4
12	Prosper Buildtech Pvt. Ltd.	SECTOR-10	GH-4B	20240	28-10-2015	Not Completed	2
13	Lotus SRS Buildtech Pvt. Ltd.	SECTOR-12	GH-04A	30000	28-04-2016	Not Completed	2
14	Grand Realtech Limited	SECTOR-12	GH-04B	30000	28-04-2016	Not Completed	2
15	Sublime Realtech Pvt. Ltd. (SPC)	SECTOR-12	GH-03B	20000	28-04-2016	Not Completed	2
16	Amrapali Smart City Pvt. Ltd.	SECTOR-04	GH-03	167855	08-06-2010	Not Completed	7
17	Amrapali Smart City Pvt. Ltd.	SECTOR-04	GH-02	238870	14-09-2010	Not Completed	7
18	Ajnara Farms & Services Ltd.	BETA-02	229	2001	09-06-2014	Not Completed	4
19	Prowiew Constructions Ltd.	CHI-05	GH-09A	10000	29-06-2009	Not Completed	8
20	Kamrup Housing Projects Pvt. Ltd.	CHI-05	GH-08A	10000	12-06-2009	Not Completed	8
21	Ultra Home Construction Pvt. Ltd.	CHI-05	GH-04A	9984	23-10-2009	Not Completed	8
22	MSX Realtors Pvt. Ltd.	ALPHA-01	GH-10	7525	03-06-2010	Not Completed	7
23	Gayatri Hospitality & Realcon Limited	SECTOR-01	GH-11	36003	14-02-2011	Not Completed	6
24	Elegant Infracon Pvt. Ltd.	TECH ZONE-IV	GH-06B	17700	03-02-2011	Not Completed	6
25	Supercity Developers Pvt. Ltd.	TECH ZONE-IV	GH-07B	24000	15-02-2011	Not Completed	6

Sl. No.	Name	Sector Name	Plot No.	Area (in sqm)	Date of Lease	Date of Completion of first phase	Delay in First Phase after adjusting zero period (in years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
26	Amrapali Dream Valley Private Limited	TECH ZONE-IV	GH-09	260307	25-02-2011	Not Completed	6
27	Amrapali Centurian Park Private Limited	TECH ZONE-IV	GH-05	228646	17-02-2011	Not Completed	6
28	Shubhkamna Buildtech Private Limited	SECTOR-01	GH-02A	22911	04-04-2011	Not Completed	6
29	Rudra Buildwell Projects Private Limited	SECTOR-01	GH-02B	33538	04-04-2011	Not Completed	6
30	JSS Buildcon Private Limited	SECTOR-01	GH-02C	14724	20-09-2012	Not Completed	6
31	Connoisseur Infrabuild Pvt. Ltd.	SECTOR-01	GH-12A/1	37480	15-10-2012	Not Completed	5
32	Captial Infratechomes Pvt. Ltd.	SECTOR-01	GH-12A/2	33942	22-11-2012	Not Completed	5
33	Buland Buildtech Pvt. Ltd.	SECTOR-16C	GH-03A	20286	01-11-2010	Not Completed	7
34	Townpark Buildcon Pvt. Ltd.	SECTOR-16C	GH-03C	10020	11-02-2013	Not Completed	5
35	KV Developers Pvt. Ltd.	TECH ZONE-IV	DV-GH-09B	19986	07-06-2013	Not Completed	5
36	DSD Homes Pvt. Ltd.	TECH ZONE-IV	CP-GH-05B	14760	20-06-2013	Not Completed	5
37	Enticement Infrastructure Pvt. Ltd.	SECTOR-01	GH-11A	20000	24-07-2013	Not Completed	5
38	Dar Housing Limited	SECTOR-01	GH-12/1	23144	16-09-2014	Not Completed	4
39	Elegant Infracon Private Limited	TECH ZONE-IV	CP-GH-05C	14590	17-02-2011	Not Completed	6
40	Arham Escon Pvt. Ltd.	SECTOR-01	GH-02A/1	10627	27-09-2016	Not Completed	2
41	Antriksh Engineers Pvt. Ltd.	SECTOR-01	GH-15A	31275	26-05-2011	Not Completed	6
42	JMDR Infra Projects Pvt. Ltd.	SECTOR-01	GH-15B	10015	26-05-2011	Not Completed	6
43	Vihaan Developers Pvt. Ltd.	SECTOR-01	GH-15C	10015	26-05-2011	Not Completed	6
44	Diligent Builders Pvt. Ltd.	SECTOR-01	GH-15D	10020	26-05-2011	Not Completed	6
45	Gulshan Homz Pvt. Ltd.	SECTOR-16	GH-02A	28374	19-05-2011	Not Completed	6
46	Dreamland Promoters & Consultants Pvt. Ltd.	SECTOR-16	GH-01B	10000	24-12-2012	Not Completed	5
47	B.S. Buildtech	SECTOR-16	GH-01E	20265	26-02-2013	Not Completed	5
48	Cosmos Infraestate Private Limited	SECTOR-16	GH-01C	17288	07-02-2013	Not Completed	5
49	Anusha Engineering Consultants & Construction Private Limited	SECTOR-16	GH-01F	17775	01-03-2013	Not Completed	5
50	Rudra Buildwell Homes Pvt. Ltd.	SECTOR-16	GH-05A	43115	27-09-2012	Not Completed	6
51	Rudra Buildwell Construction Pvt. Ltd.	SECTOR-16	GH-05B	20000	03-10-2012	Not Completed	5
52	Shridhara Infratech Pvt. Ltd.	SECTOR-10	GH-02A	34769	23-11-2012	Not Completed	5
53	Ecogreen Buildtech Pvt. Ltd.	SECTOR-10	GH-02B	22565	05-11-2012	Not Completed	5
54	Ratan Buildtech Pvt. Ltd.	SECTOR-16	GH-01D	16863	08-01-2013	Not Completed	5

Sl. No.	Name	Sector Name	Plot No.	Area (in sqm)	Date of Lease	Date of Completion of first phase	Delay in First Phase after adjusting zero period (in years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
55	Solaris Realtech Pvt. Ltd.	SECTOR-01	GH-16B	10000	26-08-2013	Not Completed	5
56	JRS Conbuild Private Limited	SECTOR-16	GH-01A/1/	13500	19-10-2012	Not Completed	5
57	Earthcon Construction Pvt. Ltd.	CHI-05	GH-06C	18154	29-09-2011	Not Completed	6
58	Primrose Infratech Pvt. Ltd.	CHI-05	GH-06A	24414	29-09-2011	Not Completed	6
59	PSA Impex Pvt. Ltd.	CHI-05	GH-06B	20032	29-09-2011	Not Completed	6
60	Shubhkamna Buildwell & Estates Pvt. Ltd.	SECTOR-12	GH-2A	27122	20-03-2013	Not Completed	5
61	Hebe Infrastructure Pvt. Ltd.	SECTOR-10	GH-01A	24480	18-10-2012	Not Completed	5
62	Dhanya Promoters Pvt. Ltd.	SECTOR-10	GH-01B	12251	19-10-2012	Not Completed	5
63	Jatasya Promoters Pvt. Ltd.	SECTOR-10	GH-01C	12240	19-10-2012	Not Completed	5
64	Nivas Promoters Pvt. Ltd.	SECTOR-10	GH-01D	12251	19-10-2012	Not Completed	5
65	S.A.G. Realtech Pvt. Ltd. (SPC)	SECTOR-12	GH-02B	16832	16-04-2013	Not Completed	5
66	Enchant Infratructure Pvt. Ltd.	SECTOR-12	GH-02D	11689	14-12-2012	Not Completed	5
67	Aastha Infracity Ltd.	SECTOR-04	3/GH-4	20000	21-03-2013	Not Completed	5
68	AIMS Golf Town Developers Pvt. Ltd.	SECTOR-04	GH-04	136090	07-12-2010	Not Completed	6
Builders who completed their first phase but with delay							
69	Nirala Infratech Pvt. Ltd.	TECH ZONE-IV	GH-04	99991	23-04-2010	07-10-2016	3
70	APV Realty Ltd.	SECTOR-16B	GH-03	56000	28-07-2010	30-12-2016	3
71	Stellar Spring Pvt. Ltd.	SECTOR-01	GH-09	65800	12-08-2014	14-02-2020	3
72	Supertech Ltd.	SECTOR-16B	GH-01	150134	16-06-2010	27-07-2016	2
73	Panchsheel Buildtech Pvt. Ltd.	SECTOR-16B	GH01A	52850	05-07-2010	02-08-2016	2
74	Anthem Infrastructure Pvt. Ltd	SECTOR-16B	GH-07A	25305	08-11-2010	28-12-2017	3
75	Exotica Housing & Infrastructure Co. Pvt. Ltd.	SECTOR-16C	GH-01A	40658	08-09-2010	01-09-2017	3
76	Jyotirmay Infracon Pvt. Ltd.	SECTOR-16C	GH-01B	20000	15-10-2010	28-12-2017	3
77	Arihant Infrra Realtors Pvt. Ltd.	SECTOR-01	GH 07A	39400	12-10-2010	29-04-2016	2
78	JKG Construction Pvt. Ltd.	SECTOR-16C	GH-01D	20000	18-10-2010	27-06-2019	5
79	Valencia Homes	SECTOR-01	GH-07B	26157	22-10-2010	28-08-2017	3
80	Starcity Buildcon Pvt. Ltd.	ZETA-01	GH-12/1	28400	19-09-2010	24-11-2015	1
81	Star Landcraft Pvt. Ltd.	TECH ZONE-IV	GH-02A	23395	21-12-2012	19-07-2016	1
82	Mahaluxmi Infrahome Private Limited	OMICRON-03	GH-3	24800	18-11-2014	20-08-2019	2
83	Supertech Ltd.	SECTOR-01	GH-08	174000	02-01-2012	22-03-2016	1

Sl. No.	Name	Sector Name	Plot No.	Area (in sqm)	Date of Lease	Date of Completion of first phase	Delay in First Phase after adjusting zero period (in years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
84	Panchsheel Buildtech Pvt. Ltd.	SECTOR-01	GH-08A	30000	06-07-2010	02-08-2016	2
85	Stellar Constellation Project Pvt. Ltd	SECTOR-01	GH-03	72600	25-05-2010	27-02-2019	5
86	Earthcon Universal Infratech Pvt. Ltd.	SECTOR-01	GH-10	65330	01-09-2010	30-11-2018	4
87	Ajay Enterprises Pvt. Ltd.	SECTOR-02	GH-01	98374	19-05-2010	28-10-2016	3
88	Earthcon Construction (P) Ltd.	CHI-05	GH-07A	10000	08-10-2009	17-12-2018	5
89	Today Homes & Infrastructure Pvt. Ltd.	OMEGA-01	BRS07	20947	17-06-2009	09-05-2018	5
90	Indo Green Projects Limited	CHI-05	GH-10A	10043	18-08-2009	09-07-2014	1
91	Ideal Realty Solutions Pvt. Ltd.	BETA-02	91	4050	30-06-2009	30-05-2014	1
92	Spark Infratech Pvt. Ltd.	BETA-02	230	2004	26-08-2010	29-04-2016	2
93	Paramount Homeland Pvt. Ltd.	SECTOR-01	GH-05A	45641	15-02-2011	12-02-2018	3
94	Trident Infrahomes Pvt. Ltd.	SECTOR-01	GH-05B	30480	11-02-2011	18-12-2017	3
95	County Infrastructure Pvt. Ltd.	TECH ZONE-IV	GH-05B	48000	26-10-2010	24-08-2016	2
96	Fusion Buildtech Pvt. Ltd.	TECH ZONE-IV	GH-05A	36000	02-11-2010	01-01-2018	3
97	SJP Infracon Limited	SECTOR-16B	GH-05	88075	16-11-2010	01-09-2017	3
98	La Residentia Developers Pvt. Ltd.	TECH ZONE-IV	GH-06A	80027	03-02-2011	27-10-2016	2
99	Pigeon Buildhome Pvt. Ltd.	TECH ZONE-IV	GH-07A	28060	15-02-2011	30-10-2018	4
100	Supertech Limited	SECTOR-16B	GH-06	85202	16-06-2010	20-09-2016	2
101	Sam India Abhimanyu Housing	SECTOR-16C	GH-02	101264	25-11-2010	07-10-2016	2
102	Mahagun (India) Private Limited	SECTOR-16C	GH-04	145738	25-11-2010	23-02-2017	2
103	Aarcity Infrastructure Pvt. Ltd.	SECTOR-16C	GH-03B	20621	03-11-2010	27-12-2017	3
104	Gaursons Promoters Pvt. Ltd.	SECTOR-16C	GH-03	269761	11-10-2010	30-06-2016	2
105	Galaxy Dream Home Developers Pvt. Ltd.	SECTOR-16C	GH-03D	30097	24-12-2012	04-11-2016	1
106	Angels Infraheight Pvt. Ltd.	SECTOR-16C	GH-03E	10010	11-02-2013	16-01-2020	4
107	Geotech Homz Pvt. Ltd.	SECTOR-16C	GH-03F	10010	15-04-2013	08-12-2017	2
108	Wall Rock Infratech Pvt. Ltd.	SECTOR-16C	GH-03G	10010	22-01-2013	17-05-2018	2
109	Divyansh Infraheight Pvt. Ltd.	SECTOR-16C	GH-03H	10004	17-01-2013	01-09-2017	2
110	Jindal Promoters Pvt. Ltd.	SECTOR-16C	GH-03I	20779	24-01-2013	17-11-2017	2
111	Prithveelink Buildwell Pvt. Ltd.	SECTOR-16C	GH-03J	11095	11-10-2010	07-12-2017	3
112	Solitaire Infrahome Pvt. Ltd.	SECTOR-16C	GH-03K	31475	08-02-2013	06-03-2020	4
113	Samridhi Realty Homes Pvt. Ltd.	TECH ZONE-IV	DV-GH-09D	27989	17-06-2013	28-02-2018	2

Sl. No.	Name	Sector Name	Plot No.	Area (in sqm)	Date of Lease	Date of Completion of first phase	Delay in First Phase after adjusting zero period (in years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
114	J.M. Housing Limited	TECH ZONE-IV	DV-GH-09C	33537	05-06-2013	19-01-2019	3
115	Hawelia Builders Pvt. Ltd.	TECH ZONE-IV	CP-GH-05A	14920	05-06-2013	24-10-2019	3
116	Omkar Nests Pvt. Ltd.	TECH ZONE-IV	GH-08B	24288	01-04-2011	18-01-2018	3
117	Hebitech Infrastructure Ltd.	TECH ZONE-IV	GH-08A	41509	01-04-2011	23-10-2017	3
118	Panchtatva Promoters Pvt. Ltd.	TECH ZONE-IV	GH-08C	20240	01-04-2011	16-03-2018	3
119	Radhey Krishna Technobuild Pvt. Ltd.	SECTOR-16	GH-04A	18445	12-05-2011	20-07-2018	3
120	Belgravia Project Private Limited	SECTOR-16	GH-04B	15000	12-05-2011	30-05-2019	4
121	Strategic Developers Private Limited	SECTOR-16	GH-04C	12000	12-05-2011	07-03-2019	4
122	New Way Homes Pvt. Ltd.	TECH ZONE-IV	GH-10A	40000	10-05-2011	12-12-2017	3
123	Himalaya Reale State Pvt. Ltd.	TECH ZONE-IV	GH-10B	27665	26-05-2011	19-06-2018	3
124	Ajnara Realtech Limited	SECTOR-16	GH-02B	72962	19-05-2011	22-12-2017	3
125	Panchsheel Buildtech Pvt. Ltd.	SECTOR-16	GH-01A	107731	19-10-2012	23-04-2018	3
126	Nirala Projects Pvt. Ltd.	SECTOR-02	GH-3	40853	01-03-2011	21-12-2017	3
127	Rudra Buildwell Infra Pvt. Ltd.	SECTOR-16	GH-05C	20000	03-10-2012	21-02-2020	4
128	Nandi Infratech Pvt. Ltd.	SECTOR-10	GH-02C	20300	09-11-2012	16-01-2020	4
129	Nirala Housing Private Limited	SECTOR-16	GH-03	78021	17-02-2012	18-09-2017	2
130	Ace Infracity Developers Private Limited	SECTOR-01	GH-01	58159	29-09-2011	17-08-2016	1
131	Gaursons Realty Private Limited	TECH ZONE-IV	GH-05C	71100	10-05-2011	06-03-2017	2
132	Purvanchal Projects Private Limited	CHI-05	GH-05	86000	13-05-2011	29-10-2018	4
133	IITL-Nimbus The Express Park View	CHI-05	GH-03	52400	09-06-2011	22-01-2018	3
134	Gaursons Hi-Tech Infrastructure Ltd.	SECTOR-04	GH-01	442269	05-05-2010	05-05-2016	2
135	AIG Infratech (India) Pvt. Ltd.	SECTOR-04	GC-02	20000	05-05-2010	07-10-2016	3
136	Galaxy International Realtech Pvt. Ltd.	SECTOR-04	GC-03	20000	26-08-2010	29-04-2016	2
137	Saya Buildcon Consortium Pvt. Ltd.	SECTOR-04	GC-6/II	20947	23-06-2014	28-03-2018	1

Source: Data and Information provided by GNIDA.

Appendix 5.2.20
(Referred to in paragraph 5.2.8.1)
Statement showing details of allottees who did not complete the projects/completed the projects with delay

Sl. NO	Name	Sector Name	Plot No.	Area (in sqm)	Date of Lease Deed	Date of Completion of Complete Project	Delay in Completion of Projects (in years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Builders who did not complete the projects							
1	Patel Advance JV	TECH ZONE-IV	GH03	95970	27-04-2010	Not Completed	4
2	Nirala Infratech Pvt. Ltd.	TECH ZONE-IV	GH-04	99991	23-04-2010	Not Completed	4
3	Amrapali Leisure Valley Developers Pvt. Ltd.	TECH ZONE-IV	GH-01	100000	23-04-2010	Not Completed	4
4	Gulshan Developers Pvt. Ltd.	SECTOR-16B	GH-03A	5417	29-07-2010	Not Completed	3
5	APV Realty Ltd.	SECTOR-16B	GH-03	56000	28-07-2010	Not Completed	3
6	Amrapali Liesure Valley Pvt. Ltd.	TECH ZONE-IV	GH 02	386605	11-10-2010	Not Completed	3
7	Supertech Ltd.	SECTOR-16B	GH-01	150134	16-06-2010	Not Completed	3
8	Panchsheel Buildtech Pvt. Ltd.	SECTOR-16B	GH01A	52850	05-07-2010	Not Completed	3
9	Rajesh Projects (India) Pvt. Ltd.	SECTOR-16B	GH-07	74700	03-11-2010	Not Completed	3
10	Anthem Infrastructure Pvt. Ltd.	SECTOR-16B	GH-07A	25305	08-11-2010	Not Completed	3
11	Exotica Housing & Infrastructure Co. Pvt. Ltd.	SECTOR-16C	GH-01A	40658	08-09-2010	Not Completed	3
12	Jyotirmay Infracon Pvt. Ltd.	SECTOR-16C	GH-01B	20000	15-10-2010	Not Completed	3
13	JNC Constructions Pvt. Ltd.	SECTOR-16C	GH-01C	20000	28-10-2010	Not Completed	3
14	Arihant Infrra Realtors Pvt. Ltd.	SECTOR-01	GH 07A	39400	12-10-2010	Not Completed	3
15	JKG Construction Pvt. Ltd.	SECTOR-16C	GH-01D	20000	18-10-2010	Not Completed	3
16	Valencia Homes	SECTOR-01	GH-07B	26157	22-10-2010	Not Completed	3
17	AVJ Developers (India) Pvt. Ltd.	ZETA-01	GH-12/2	42600	01-09-2010	Not Completed	3
18	Devika Gold Homz Private Limited	SECTOR-01	GH-06C	30000	07-12-2010	Not Completed	3
19	Express Projects Pvt. Ltd.	SECTOR-01	GH-06A	23800	27-05-2011	Not Completed	3
20	Rajhans Infratech Pvt. Ltd.	SECTOR-01	GH-06B	20000	27-05-2011	Not Completed	3
21	Supertech Ltd.	SECTOR-01	GH-08	174000	02-01-2012	Not Completed	2
22	Panchsheel Buildtech Pvt. Ltd.	SECTOR-01	GH-08A	30000	06-07-2010	Not Completed	3
23	Amrapali Smart City Pvt. Ltd.	SECTOR-04	GH-03	167855	08-06-2010	Not Completed	3

Sl. NO	Name	Sector Name	Plot No.	Area (in sqm)	Date of Lease Deed	Date of Completion of Complete Project	Delay in Completion of Projects (in years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
24	Amrapali Smart City Pvt. Ltd.	SECTOR-04	GH-02	238870	14-09-2010	Not Completed	3
25	Earthcon Universal Infratech Pvt. Ltd.	SECTOR-01	GH-10	65330	01-09-2010	Not Completed	3
26	Ajay Enterprises Pvt. Ltd.	SECTOR-02	GH-01	98374	19-05-2010	Not Completed	4
27	Earthcon Construction (P) Ltd.	CHI-05	GH-07A	10000	08-10-2009	Not Completed	4
28	Today Homes & Infrastructure Pvt. Ltd	OMEGA-01	BRS07	20947	17-06-2009	Not Completed	4
29	Spark Infratech Pvt. Ltd.	BETA-02	230	2004	26-08-2010	Not Completed	3
30	Prowiew Constructions Ltd.	CHI-05	GH-09A	10000	29-06-2009	Not Completed	4
31	Kamrup Housing Projects Pvt. Ltd.	CHI-05	GH-08A	10000	12-06-2009	Not Completed	4
32	Ultra Home Construction Pvt. Ltd.	CHI-05	GH-04A	9984	23-10-2009	Not Completed	4
33	MSX Realtors Pvt. Ltd.	ALPHA-01	GH-10	7525	03-06-2010	Not Completed	3
34	Trident Infrahomes Pvt. Ltd.	SECTOR-01	GH-05B	30480	11-02-2011	Not Completed	3
35	Gayatri Hospitality & Realcon Limited	SECTOR-01	GH-11	36003	14-02-2011	Not Completed	3
36	Fusion Buildtech Pvt. Ltd.	TECH ZONE-IV	GH-05A	36000	02-11-2010	Not Completed	3
37	SJP Infracon Limited	SECTOR-16B	GH-05	88075	16-11-2010	Not Completed	3
38	La Residentia Developers Pvt. Ltd.	TECH ZONE-IV	GH-06A	80027	03-02-2011	Not Completed	3
39	Elegant Infracon Pvt. Ltd.	TECH ZONE-IV	GH-06B	17700	03-02-2011	Not Completed	3
40	Pigeon Buildhome Pvt. Ltd.	TECH ZONE-IV	GH-07A	28060	15-02-2011	Not Completed	3
41	Supercity Developers Pvt. Ltd.	TECH ZONE-IV	GH-07B	24000	15-02-2011	Not Completed	3
42	Amrapali Drem Valley Private Limited	TECH ZONE-IV	GH-09	260307	25-02-2011	Not Completed	3
43	Amrapali Centurian Park Private Limited	TECH ZONE-IV	GH-05	228646	17-02-2011	Not Completed	3
44	Supertech Limited	SECTOR-16B	GH-06	85202	16-06-2010	Not Completed	3
45	Sam India Abhimanyu Housing	SECTOR-16C	GH-02	101264	25-11-2010	Not Completed	3
46	Mahagun (India) Private Limited	SECTOR-16C	GH-04	145738	25-11-2010	Not Completed	3
47	Shubhkamna Buildtech Private Limited	SECTOR-01	GH-02A	22911	04-04-2011	Not Completed	3
48	Rudra Buildwell Projects Private Limited	SECTOR-01	GH-02B	33538	04-04-2011	Not Completed	3
49	JSS Buildcon Private Limited	SECTOR-01	GH-02C	14724	20-09-2012	Not Completed	2
50	Connoisseur Infrabuild Pvt. Ltd.	SECTOR-01	GH-12A/1	37480	15-10-2012	Not Completed	2

Sl. NO	Name	Sector Name	Plot No.	Area (in sqm)	Date of Lease Deed	Date of Completion of Complete Project	Delay in Completion of Projects (in years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
51	Captial Infratechomes Pvt. Ltd.	SECTOR-01	GH-12A/2	33942	22-11-2012	Not Completed	2
52	Buland Buildtech Pvt. Ltd.	SECTOR-16C	GH-03A	20286	01-11-2010	Not Completed	3
53	Aarcity Infrastructure Pvt. Ltd.	SECTOR-16C	GH-03B	20621	03-11-2010	Not Completed	3
54	Gaursons Promoters Pvt. Ltd.	SECTOR-16C	GH-03	269761	11-10-2010	Not Completed	3
55	Townpark Buildcon Pvt. Ltd.	SECTOR-16C	GH-03C	10020	11-02-2013	Not Completed	2
56	Galaxy Dream Home Developers Pvt. Ltd.	SECTOR-16C	GH-03D	30097	24-12-2012	Not Completed	2
57	Geotech Homz Pvt. Ltd.	SECTOR-16C	GH-03F	10010	15-04-2013	Not Completed	1
58	Wall Rock Infratech Pvt. Ltd.	SECTOR-16C	GH-03G	10010	22-01-2013	Not Completed	2
59	Divyansh Infraheight Pvt. Ltd.	SECTOR-16C	GH-03H	10004	17-01-2013	Not Completed	2
60	Jindal Promoters Pvt. Ltd.	SECTOR-16C	GH-03I	20779	24-01-2013	Not Completed	2
61	Prithveelink Buildwell Pvt. Ltd.	SECTOR-16C	GH-03J	11095	11-10-2010	Not Completed	3
62	Samridhi Realty Homes Pvt. Ltd.	TECH ZONE-IV	DV-GH-09D	27989	17-06-2013	Not Completed	1
63	K V Developers Pvt. Ltd.	TECH ZONE-IV	DV-GH-09B	19986	07-06-2013	Not Completed	1
64	J.M. Housing Limited	TECH ZONE-IV	DV-GH-09C	33537	05-06-2013	Not Completed	1
65	DSD Homes Pvt. Ltd.	TECH ZONE-IV	CP-GH-05B	14760	20-06-2013	Not Completed	1
66	Hawelia Builders Pvt. Ltd.	TECH ZONE-IV	CP-GH-05A	14920	05-06-2013	Not Completed	1
67	Enticement Infrastructure Pvt. Ltd.	SECTOR-01	GH-11A	20000	24-07-2013	Not Completed	1
68	Panchtatva Promoters Pvt. Ltd.	TECH ZONE-IV	GH-08C	20240	01-04-2011	Not Completed	3
69	Elegant Infracon Private Limited	TECH ZONE-IV	CP-GH-05C	14590	17-02-2011	Not Completed	3
70	Antriksh Engineers Pvt. Ltd.	SECTOR-01	GH-15A	31275	26-05-2011	Not Completed	3
71	JMDR Infra Projects Pvt. Ltd.	SECTOR-01	GH-15B	10015	26-05-2011	Not Completed	3
72	Vihaan Developers Pvt. Ltd.	SECTOR-01	GH-15C	10015	26-05-2011	Not Completed	3
73	Diligent Builders Pvt. Ltd.	SECTOR-01	GH-15D	10020	26-05-2011	Not Completed	3
74	Radhey Krishna Technobuild Pvt. Ltd.	SECTOR-16	GH-04A	18445	12-05-2011	Not Completed	3
75	Belgravia Project Private Limited	SECTOR-16	GH-04B	15000	12-05-2011	Not Completed	3
76	Strategic Developers Private Limited	SECTOR-16	GH-04C	12000	12-05-2011	Not Completed	3
77	New Way Homes Pvt. Ltd.	TECH ZONE-IV	GH-10A	40000	10-05-2011	Not Completed	3

Sl. NO	Name	Sector Name	Plot No.	Area (in sqm)	Date of Lease Deed	Date of Completion of Complete Project	Delay in Completion of Projects (in years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
78	Himalaya Reale State Pvt. Ltd.	TECH ZONE-IV	GH-10B	27665	26-05-2011	Not Completed	3
79	Ajnara Realtech Limited	SECTOR-16	GH-02B	72962	19-05-2011	Not Completed	3
80	Gulshan Homz Pvt. Ltd.	SECTOR-16	GH-02A	28374	19-05-2011	Not Completed	3
81	Panchsheel Buildtech Pvt. Ltd.	SECTOR-16	GH-01A	107731	19-10-2012	Not Completed	2
82	Nirala Projects Pvt. Ltd.	SECTOR-02	GH-3	40853	01-03-2011	Not Completed	3
83	Dreamland Promoters & Consultants Pvt. Ltd.	SECTOR-16	GH-01B	10000	24-12-2012	Not Completed	2
84	B.S. Buildtech	SECTOR-16	GH-01E	20265	26-02-2013	Not Completed	2
85	Cosmos Infraestate Private Limited	SECTOR-16	GH-01C	17288	07-02-2013	Not Completed	2
86	Anusha Engineering Consultants & Construction Private Limited	SECTOR-16	GH-01F	17775	01-03-2013	Not Completed	2
87	Rudra Buildwell Homes Pvt. Ltd.	SECTOR-16	GH-05A	43115	27-09-2012	Not Completed	2
88	Rudra Buildwell Construction Pvt. Ltd.	SECTOR-16	GH-05B	20000	03-10-2012	Not Completed	2
89	Rudra Buildwell Infra Pvt. Ltd.	SECTOR-16	GH-05C	20000	03-10-2012	Not Completed	2
90	Shridhara Infratech Pvt. Ltd.	SECTOR-10	GH-02A	34769	23-11-2012	Not Completed	2
91	Ecogreen Buildtech Pvt. Ltd.	SECTOR-10	GH-02B	22565	05-11-2012	Not Completed	2
92	Nandi Infratech Pvt. Ltd.	SECTOR-10	GH-02C	20300	09-11-2012	Not Completed	2
93	Ratan Buildtech Pvt. Ltd.	SECTOR-16	GH-01D	16863	08-01-2013	Not Completed	2
94	Solaris Realtech Pvt. Ltd.	SECTOR-01	GH-16B	10000	26-08-2013	Not Completed	1
95	Nirala Housing Private Limited	SECTOR-16	GH-03	78021	17-02-2012	Not Completed	2
96	JRS Conbuild Private Limited	SECTOR-16	GH-01A/1/	13500	19-10-2012	Not Completed	2
97	Earthcon Construction Pvt. Ltd.	CHI-05	GH-06C	18154	29-09-2011	Not Completed	2
98	Primrose Infratech Pvt. Ltd.	CHI-05	GH-06A	24414	29-09-2011	Not Completed	2
99	PSA Impex Pvt. Ltd.	CHI-05	GH-06B	20032	29-09-2011	Not Completed	2
100	Gaursons Realty Private Limited	TECH ZONE-IV	GH-05C	71100	10-05-2011	Not Completed	3
101	Purvanchal Projects Private Limited	CHI-05	GH-05	86000	13-05-2011	Not Completed	3
102	IITL-Nimbus The Express Park View	CHI-05	GH-03	52400	09-06-2011	Not Completed	2
103	Shubhkamna Buildwell & Estates Pvt. Ltd.	SECTOR-12	GH-2A	27122	20-03-2013	Not Completed	2

Sl. NO	Name	Sector Name	Plot No.	Area (in sqm)	Date of Lease Deed	Date of Completion of Complete Project	Delay in Completion of Projects (in years)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
104	Hebe Infrastructure Pvt. Ltd.	SECTOR-10	GH-01A	24480	18-10-2012	Not Completed	2
105	Dhanya Promoters Pvt. Ltd.	SECTOR-10	GH-01B	12251	19-10-2012	Not Completed	2
106	Jatasya Promoters Pvt. Ltd.	SECTOR-10	GH-01C	12240	19-10-2012	Not Completed	2
107	Nivas Promoters Pvt. Ltd.	SECTOR-10	GH-01D	12251	19-10-2012	Not Completed	2
108	S.A.G. Realtech Pvt. Ltd. (SPC)	SECTOR-12	GH-02B	16832	16-04-2013	Not Completed	1
109	Enchant Infrastructure Pvt. Ltd.	SECTOR-12	GH-02D	11689	14-12-2012	Not Completed	2
110	Parsvnath Developers Limited	PI	11	101175	22-04-2006	Not Completed	7
111	Parsvnath Developers Limited	PI	5	35014	05-09-2006	Not Completed	7
112	ATS Infrastructure Ltd.	CHI-04	GH-03	129564	08-07-2005	Not Completed	6
113	Domus Green Pvt. Ltd.	ZETA-01	GH-12A	56660	27-09-2013	Not Completed	2
114	Eldeco Infrastructure & Properties Ltd.	OMICRON-01	GH-3	36341	01-05-2007	Not Completed	8
115	Ansal Properties & Infrastructure Limited	ETA-02	GH-01	52744	30-08-2007	Not Completed	7
116	UP Township Pvt. Ltd.	OMICRON-01	GH-01	32781	22-02-2007	Not Completed	8
117	Omaxe Buildhome Limited	MU	GH-02A	93057	26-03-2007	Not Completed	6
118	Aastha Infracity Ltd.	SECTOR-04	3/GH-4	20000	21-03-2013	Not Completed	2
119	AIMS Golf Town Developers Pvt. Ltd.	SECTOR-04	GH-04	136090	07-12-2010	Not Completed	3
120	Gaursons Hi-Tech Infrastructure Ltd.	SECTOR-04	GH-01	442269	05-05-2010	Not Completed	4
121	Galaxy International Realtech Pvt. Ltd.	SECTOR-04	GC-03	20000	26-08-2010	Not Completed	3
Builders who completed their project but with delay							
122	Stellar Constellation Project Pvt. Ltd.	SECTOR-01	GH-03	72600	25-05-2010	27-02-2019	1
123	Solitaire Infrahome Pvt. Ltd.	SECTOR-16C	GH-03K	31475	08-02-2013	06-03-2020	1
124	Bihari Ji Ispat Udyog Ltd.	ZETA-01	GH-09	45833	21-03-2006	18-03-2013	1
125	M.I. Builders Pvt. Ltd.	ALPHA-02	GH-02	6071	03-10-2005	09-06-2012	2
126	M.I Builders Pvt. Ltd.	ZETA-01	GH-01	8370	28-03-2007	31-03-2016	3

Source: Data and information provided by GNIDA.

Appendix-5.3.1
(Referred to in paragraph 5.3.5.4)
Statement showing loss of interest due to change in payment terms

(Amount in ₹)

Sl. No.	Scheme	Name of Allottee	Allotment Number	Date of allotment	Plot size (in sqm)	Premium of plot (in ₹)	Date of deposit of allotment money (in case of CBP III) /due date of deposit of allotment money (in schemes other than CBP III)	Days for which interest charged due to change in payment terms	Balance premium (80 *per cent*) for computation of loss (in ₹)	Interest at the rate of 12 *per cent* per annum (in ₹)	Interest earned by GNIDA on excess money of 10 *per cent* received at the time of allotment money	Loss to GNIDA
1	2	3	4	5	6	7	8	9=Col. 8-Col.5	10= col. 7x80%	11= col. 10 x12%x col. 9/365	12= col.7x10%x 12%xcol.9/365	13=col. 11-col.12
1	CBP-III	Pro-Infrareal Private Limited	COM.B.P-III-2015-1600001	12 August 2015	1,600	776,00000	18 August 2015	6	62080000	122459	15307	107152
2	CBP-III	Pro Infrareal Pvt. Ltd.	COM.B.P-III-2015-1600002	12 August 2015	1,600	77760000	18 August 2015	6	62208000	122712	15339	107373
3	CBP-III	Startle Infrastructure Pvt. Ltd.	COM.B.P-III-2015-1600003	12 August 2015	1,400	67760000	5 November 2015	85	54208000	1514854	189357	1325497
4	CBP-III	Startle Infrastructure Pvt. Ltd.	COM.B.P-III-2015-1600004	12 August 2015	1,400	68040000	3 November 2015	83	54432000	1485323	185665	1299658
5	CBP-III	Vardhman Infrabuild Pvt. Ltd.	COM.B.P-III-2015-1600005	12 August 2015	6,500	315588000	6 November 2015	86	252470400	7138341	892293	6246048
6	CBP-IV	Mahagun Real Estate (P) Ltd.	CBP-IV00001	14 October 2015	18,694	1142502504	11 February 2016	120	914002003	36059257	4507407	31551850
7	CBP-IV	Maheshwari Infratech (P) Ltd.	CBP-IV00002	14 October 2015	10,000	606200000	11 February 2016	120	484960000	19132668	2391584	16741084
8	CBP-IV	PKS Buildmart Private Limited	CBP-IV00003	14 October 2015	18,002	1091266085	11 February 2016	120	873012868	34442152	4305269	30136883
9	CBP-IV	Forever Infrabuild India LLP	CBP-IV00004	14 October 2015	12,000	735300000	11 February 2016	120	588240000	23207277	2900910	20306367
10	CBP-IV	GLD Infraprojects Private Limited	CBP-IV00005	14 October 2015	25,385	1576408500	11 February 2016	120	1261126800	49754044	6219255	43534789
11	CBP-IV	Fastidious Buildmart Private Ltd.	CBP-IV00006	14 October 2015	19,987	1232738199	11 February 2016	120	986190559	38907244	4863405	34043839
12	CBP-IV	Civitech Buildcon Pvt. Ltd.	CBP-IV00011	14 October 2015	15,089	930644253	11 February 2016	120	744515402	29372662	3671583	25701079
13	CBP-IV	Lead India Infra Developers Pvt. Ltd.	CBP-IV00007	14 October 2015	2,200	103928000	11 February 2016	120	83142400	3280139	410017	2870122

Sl. No.	Scheme	Name of Allottee	Allotment Number	Date of allotment	Plot size (in sqm)	Premium of plot (in ₹)	Date of deposit of allotment money (in case of CBP III) /due date of deposit of allotment money (in schemes other than CBP III)	Days for which interest charged due to change in payment terms	Balance premium (80 *per cent*) for computation of loss (in ₹)	Interest at the rate of 12 *per cent* per annum (in ₹)	Interest earned by GNIDA on excess money of 10 *per cent* received at the time of allotment money	Loss to GNIDA
1	2	3	4	5	6	7	8	9=Col. 8-Col.5	10= col. 7x80%	11= col. 10 x12%x col. 9/365	12= col.7x10%x 12%xcol.9/365	13=col. 11-col.12
14	CBP-IV	I.S.P Constructions Pvt. Ltd.	CBP-IV00008	14 October 2015	1,000	53200000	11 February 2016	120	42560000	1679079	209885	1469194
15	CBP-IV	Vinayaka Buildspace Pvt. Ltd.	CBP-IV00009	14 October 2015	3,394	159551573	11 February 2016	120	127641258	5035710	629464	4406246
16	CBP-IV	Shree Kunj Bihari Construction Pvt. Ltd.	CBP-IV00010	14 October 2015	4,144	193570384	11 February 2016	120	154856307	6109400	763675	5345725
17	CBP-V	Shree Vinayaka Infraspace Developers Pvt. Ltd.	CBP-500001	29 February 2016	1,200	55813200	28 June 2016	120	44650560	1761556	220195	1541361
18	CBP-V	Srigarv Infratech Pvt. Ltd.	CBP-500002	29 February 2016	4,500	272254500	28 June 2016	120	217803600	8592800	1074100	7518700
19	CBP-V	Kaveri Propmart Pvt. Ltd.	CBP-500003	29 February 2016	4,500	274513500	28 June 2016	120	219610800	8664097	1083012	7581085
20	CBP-VII	Shubhsiddhi Infratech Pvt. Ltd.	CBP-VII00001	4 November 2016	1,985	91905500	4 March 2017	120	73524400	2900689	362586	2538103
21	CBP-VII	Mart Promoters (P) Ltd.	CBP-VII00002	4 November 2016	11,777	712027167	4 March 2017	120	569621733	22472748	2809093	19663655
22	CBP-VII	Viable Ventures (P) Ltd.	CBP-VII00003	4 November 2016	6,917	418174685	4 March 2017	120	334539748	13198280	1649785	11548495
											Total	**275584305**

Source: Information provided by GNIDA.

Appendix-5.4.1
(Referred to in paragraph 5.4.6.2)
Statement showing not levying of charges for change in shareholding (CIS) from allottees

Sl. No.	Name of SPC/ Relevant Member	Date of Allotment	Plot No.	Premium of Plot (₹ in crore)	Name of Shareholders	Previous Shareholding (*per cent*)	Changed Shareholding (*per cent*)	Year of change	Shareholding change (*per cent*)	Rate of CIC charges (*per cent*)	Amount (₹ in Crore)
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10=Col.7-Col8**	**11**	**12=Col.5x Col.11**
1.	Sunrise Structures and Developers Private Limited (Relevant Member)	17-07-2014	REP-2A	83.11	Brij Bhushan Gupta	40	0.039	**2014-15**	39.961		
					Manisha Gupta	10	0.028		9.972		
					Rajiv Jain	50	1.154		48.846		
					Raghav Softech Private Limited	Nil	29.412		Nil		
					Shyam Buildpro Private Limited	Nil	27.747		Nil		
					Sunrise Builderprop Private Limited	Nil	2.774		Nil		
					Volga Agricare (India) Private Limited	Nil	38.846		Nil		
					Sub-total	**100**	**100**		**98.78**	**9.88**	**8.21**
2.	Royal Golf Link City Projects Private Limited (SPC)	17-07-2014	REP-02	298.71	Ultra Home Construction Private Limited	37.5	46.15	**2016-17**	8.65		
					Cozy Habitat Builder Private Limited	25	14.62		10.38		
					Cross World Real Estate Private Limited	18.75	Nil		Nil		
					Sankalp Shukla	Nil	34.62		34.61		
					Maa Sharda Holdings Private Limited	Nil	4.61		4.62		

Sl. No.	Name of SPC/ Relevant Member	Date of Allotment	Plot No.	Premium of Plot (₹ in crore)	Name of Shareholders	Previous Shareholding (*per cent*)	Changed Shareholding (*per cent*)	Year of change	Shareholding change (*per cent*)	Rate of CIC charges (*per cent*)	Amount (₹ in Crore)
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10=Col.7-Col8**	**11**	**12=Col.5x Col.11**
					Khushi Builder Solutions Private Limited	18.75	Nil		Nil		
					Sub-total	**100**	**100**		**58.27**	**5.83**	**17.41**
3.	Floral Realcom Private Limited (SPC)	30-03-2011	SC-01 (GH-03)	13.43	MMR Construction Company Private Limited	30	Nil	**2015-16**	Nil		
					Advance Construction Company Private Limited	10	Nil		Nil		
					Uma Shankar	30	Nil		Nil		
					Sanjay Garg	30	Nil		Nil		
					Neelam Batra	Nil	30		30		
					Sandeep Batra	Nil	70		70		
					Sub-total	**100**	**100**		**100**	**10**	**1.34**
4.	Euphoria Sports City Private Limited (SPC)	30-03-2011	SC-01	236.39	MMR Construction Company Private Limited	80	50	**2015-16**			
					Advance Construction Company Private Limited	10	40		30		
					NKG Infrastructure Limited	10	Nil		Nil		
					Rise Project Private Limited	Nil	10		10		
					Sub-total	**100**	**100**		**40**	**4**	**9.46**

Sl. No.	Name of SPC/ Relevant Member	Date of Allotment	Plot No.	Premium of Plot (₹ in crore)	Name of Shareholders	Previous Shareholding (*per cent*)	Changed Shareholding (*per cent*)	Year of change	Shareholding change (*per cent*)	Rate of CIC charges (*per cent*)	Amount (₹ in Crore)
1	**2**	**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10=Col.7-Col8**	**11**	**12=Col.5x Col.11**
5.	Seikom Infracom Private Limited (SPC)	30-03-2011	SC-01 (GH-07)	13.43	MMR Construction Company Private Limited	70	62	**2016-17**	8		
					Deepak Miglani	30	38				
					Sub-total	**100**	**100**		**8**	**0.8**	**0.11**
6	Sai Namo Namh Construction Private Limited (SPC)	30-03-2011	SC-01 (GH-09)	13.43	MMR Construction Company Private Limited	50	50	**2016-17**	Nil		
					Spery Builder and Developers Private Limited	50	Nil		Nil		
					Big Oak Developers Private Limited	Nil	50		50		
					Sub-total	**100**	**100**		**50**	**5**	**0.67**
7	Godavari Dwelling Private Limited (SPC)	30-03-2011	SC-01 (GH-06)	10.04	MMR Construction Company Private Limited	80	99.99	**2016-17**	20		
					Advance Construction Company Private Limited	20	Nil		Nil		
					Mohini Singh Raghav	Nil	0.01		Nil		
					Sub-total	**100**	**100**		**20**	**2**	**0.20**
										Total	**37.40**

Source: Information provided by GNIDA and records provided by Registrar of Companies.

Appendix-5.4.2
(Referred to in paragraph 5.4.8.5)
Statement showing loss to GNIDA due to not considering FAR and GC in fixation of sale price

Sl. No.	Category	Reserve price approved by GNIDA			Reserve Price worked out by Audit				Bid Price (₹)	Difference	Area (in sqm)	Loss to Authority (₹ in crore)
		Land use wise Reserve Price	Weighted Average (*per cent*)	Reserve Price approved by GNIDA for Sports City	Land use wise Reserve Price after considering all cost inputs	Sports City Reserve Price after considering all cost inputs	Land use wise reserve price after considering all cost inputs, GC and FAR	Sports City Reserve Price after considering all cost inputs, GC and FAR				
1	2	3	4	5=Col.3 * Col.4	6	7	8	9	10	11=(col 9 – col 6)	12	13 (col 12 * col 11)
(i)	**Sports City-01 (2010-11)**											
	Recreational	4000	70	2800	5709	3996	5709	3996				
	Residential (Group Housing)	11000	28	3080	13403	3753	20117	5633				
	Commercial	22000	2	440	26806	536	53612	1072				
		Total	100	6320		8285		10701				
			Sports City-01	**6400**[16]		**8285**		**10701**	**6715**	**2416**	**526512**	**127.21**
(ii)	**Sports City 02 (2014-15)**											
	Recreational	7725.00	70	5497	12020	8414	12020	8414				
	Residential (Group Housing)	22850.00	28	6398	25968	7271	39689.55	11113				
	Commercial	44245.00	2	885	51936	1039	103872.00	2078				
	Total		100									
			Sports City-02	**12690**	100	**16724**		**21605**	**12852**	**4881**	**702544**	**342.91**
											Total	**470.12**

Source: Data and records of GNIDA.

[16] The reserve price of Sports City-01 was round off by GNIDA.

Appendix 5.5.1
(Referred to in paragraph 5.5.3)
Records relating to allotment of IT plots not furnished to Audit during course of Audit

Sl. No.	Allotment No.	Date of allotment	Name of the allottee	Name of the Sector	Plot No.	Size of plot (in sqm)
1	ITP0400003	03-Oct-2008	ArthaInfratech Private Limited	Tech Zone-IV	21	100067.54
2	ITP0330536	10-Mar-2008	Dhruv Global Infratech Private Limited	Knowledge Park-05	56	88528.98
3	ITP0330522	20-Mar-2007	Balaji IT Parks Private Limited	Tech Zone	13B	84994.92
4	ITP0330538	11-Mar-2008	Solitaire Infomedia Private Limited	Knowledge Park-05	201	103049.90
5	ITP0330504	22-Jan-2007	C-Net Software Services Private Limited	Ecotech-I	87	40600.00
6	ITP0330532	04-Sep-2008	Avdesh Infotech Private Limited	Tech Zone-IV	6A	40470.00

Source: Data and information provided by GNIDA.

Appendix 5.5.2 (A)
(Referred to in paragraph 5.5.4.1)
Statement showing allotment of Institutional plots without ensuring intactness and free from encumbrances

Sl. No.	Name of the allottee	Date of original allotment	Name of the Sector	Plot No.	Area of plot (in sqm)	Status of lease deed	Status of the plot
1.	Conwood Medipharma Private Limited (Indogulf Diagnostics & Research Centre Private Limited)	19.05.2010	Techzone-IV	22	116966.00	Lease deed was executed on 22.02.2011	A part of the allotted plot (7,080 sqm) was under water body which was not acquired. On the petition of the allotee, the Allahabad High Court directed CEO NOIDA to take a decision on the representation of the petitioner for grant of zero period and reschedulement of payment within two months from the date of filing certified copy of the order by the Petitioner. However, no decision has been taken by GNIDA so far (31 03.2021).
2.	Aster Institute of Management Private Limited	13.03.2006	Knowledge Park-05	11, 12A	50587.50	Lease deed not executed	Initially allotted plot No.24/1, 24/2, 24/3 and 24/5 at sector KP-III was under ceiling area[17], hence possession could not be given. Thus, alternate plot was allocated to the allottee on 17.03.2016.
3.	Shri Balaji Foundation	01.03.2011	Knowledge Park-05	32	46551.00	Lease deed not executed	Initially allotted plot No. HS-1 at sector 16B was under encroachment. Thus, alternate plot was allocated to allottee on 09.11.2011.
4.	Kewal Ram Gupta Foundation	31.03.2011	Knowledge Park-05	41	28449.88	Lease deed was executed on 31.08.2012	Temple was located on the primarily allotted plot No.26 at sector KP-V. Thus, alternate plot was reallocated to allottee on 09.11.2011.
5.	Shayama Educational Society	04.09.2008	Knowledge Park-05	33	24999.95	Lease deed was executed on 20.01.2011	Allotted plot was under litigation at the time of allotment. Further, the Supreme Court has cancelled the land acquisition for the area of 10,610 sqm. The lease plan for the entire plot has not been issued till date (31.03.2021).
6.	Radiant Publishers and Information System Private Limited	14.02.2006	Knowledge Park-05	204	24000.00	Lease deed was executed on 10.10.2014	Initially allotted plot No.24/4 at Sector KP-III was under ceiling, hence possession could not be given. Thus, alternate plot was allocated on 29.08.2013.
7.	Greater Noida Health and Education Private Limited	11.08.2006	Knowledge Park-05	61C	20235.00	Lease deed not executed	GNIDA could not get possession of the land till date (31.03.2021)
8.	J.S. Furnishings (P) Ltd.	10.07.2006	Knowledge Park-05	23	20000.00	Lease deed was executed on 31.08.2010	Initially allotted plot No.62D at sector KP-V was under encroachment and litigation. Thus, alternate plot was allocated to allottee on 14.07.2010.
Total					**331789.30**		

Source: Data and information provided by GNIDA.

[17] Ceiling Area means area of land not exempted under Section 5 of Uttar Pradesh Imposition of Ceiling on Land Holdings (Amendment) Act, 1972 under which no tenure holder shall be entitled to hold in aggregate through-out Uttar Pradesh any land in excess of the ceiling area applicable to him.

Appendix 5.5.2 (B)
(Referred to in paragraph 5.5.4.1)
Statement showing allotment of IT plots without ensuring intactness and free from encumbrances

Sl. No.	Name of allottee	Date of allotment	Name of Sector	Plot No	Size of Plot (in sqm)	Status of Lease Deed	Status of the plot
1	Solitaire Satyam I.T. Parks Private Limited	22.11.2007	Techzone-II	02	103049.00	Lease deed not executed	Reallocation (January 2017) at Plot No.-3, Sector KP-5 (plot allotted earlier to Diamond IT Infracon Private Limited on 27 September 2007 but cancelled on 30 October 2016) due to non-development of basic infrastructure on original plot no. 02, Techzone-II. Due to litigation by Diamond IT Infracon Private Limited against the cancellation, GNIDA offered (June 2018) Solitaire Satyam I.T. Parks Private Limited the option for reinstatement of the original plot or refund of the amount deposited. Allottee has filed a writ petition in High Court, Allahabad in 2020 which was pending (31.03.2021).
2	SDS Infotech Private Limited	11.03.2008	Techzone–IV	16	101175.00	Lease deed not executed	Reallocation (October 2008) due to smaller area (84,000 sqm) of the initially allotted plot no 31-32, KP-5 than the allotment area and encroachment at the plot.
3	Samragi Infotech Private Limited	31.10.2007	Techzone–II	04	100852.00	02.06.2011	The allotted plot had no approach road (31.03.2021).
4	Empire E. Parks Private Limited	27.09.2007	KP-5	05	80941.00	12.09.2008	The allottee's representation or grant of zero period and giving peaceful possession was not accepted by GNIDA against which the allotee filed a petition in Allahabad High Court. As per order of High Court, the allotte has filed appeal with Government which is pending.
5	Time Tower International Private Limited	11.03.2008	KP-5	26, 27, 28,29	81307.00	Lease deed not executed	Due to initial allotment (plot no. 07 Techzone–II) of under developed plot, the reallocation of plot was made (25 January 2017) by GNIDA at plot no. 26, 27, 28 and 29, Sector KP-5.
6	Agbros Builders & Engineers Private Limited	24.12.2005	Techzone-II	6A	60000.00	27.05.2015	Initial allotted plot no.4 KP-4) was not under possession of GNIDA, hence the plot was reallocated at plot no. 6 A, Sector Techzone-II.
Total					**527324.00**		

Source: Data and information provided by GNIDA.

Appendix 5.5.3 (A)
(Referred to in paragraph 5.5.4.3)
Statement showing not receiving of lease rent due to delay in issue of checklist for institutional plots

(₹ in crore)

Sl. No.	Name of allotee	Name of Sector	Plot. No.	Premium	Lease rent At the rate of 2.5 *per cent* p.a)	Date of Allotment	Date of Issue of checklist[18]	Due date of checklist as per criteria	Delay in days	Date of lease deed	Loss of Lease Rent
1	2	3	4	5	6	7	8	9	10(8-9)	11	12 (6X10/365)
1.	Bennett Institute of Higher Education	Techzone-II	10,11,8,9	133.29	3.33	01.12.2014	19.06.2015	04.02.2015	135	20.07.2016	1.23
2.	49 Battalion PAC	Techzone-VII	PAC	77.45	1.94	11.02.2013	01.08.2014	17.04.2013	471	08.08.2014	2.50
3.	St. Xavier's Education Trust	Knowledge Park-05	226,227	46.66	1.17	05.08.2014	15.05.2015	09.10.2014	218	07.10. 2015	0.70
4.	Noida Power Company Limited	Recreational Green	ESS	9.60	0.24	25.03.2008	19.11.2012	29.05.2008	1635	03.12.2012	1.08
5.	L.E.A.D. Infraservices Private Limited	Techzone-IV	HS-3	14.52	0.36	31.03.2011	04.03.2013	04.06.2011	639	20.05.2013	0.63
6.	Chandralekha Foundation	Techzone-IV	HS-1	13.19	0.33	14.03.2011	18.11.2013	18.05.2011	915	09.10.2014	0.83
7.	Noida Power Company Limited	Vill-Gharbara	ESS	5.25	0.13	25.03.2008	19.11.2012	29.05.2008	1635	14.12.2012	0.58
8.	Kewal Ram Gupta Foundation	Knowledge Park-05	41	10.27	0.26	31.03.2011	08.02.2012	04.06.2011	249	31.08.2012	0.18
9.	Shanti Devi Murlidhar Educational Society	Sector-20	HS-01	35.63	0.89	04.06.2015	02.09.2016	08.08.2015	391	19.10.2016	0.95
10.	Shayama Educational Society	Knowledge Park-05	33	10.21	0.26	04.09.2008	04.11.2010	08.11.2008	726	20.01.2011	0.52
11.	Radiant Publishers And Information System	Knowledge Park-05	204	3.93	0.10	14.02.2006	26.02.2014	20.04.2006	2869	10.10.2014	0.79
12.	Sunshine Educational & Development Society	Knowledge Park-05	HS-57	14.73	0.37	01.12.2014	23.07.2015	04.02.2015	169	29.07.2015	0.17
13.	G.B. Educational Society	Knowledge Park-03	29/2	2.77	0.07	20.05.2005	31.03.2006	24.07.2005	250	29.05.2007	0.05
14.	Vinayak Education Society	Knowledge Park-02	6B	3.84	0.10	14.08.2006	25.01.2007	18.10.2006	99	15.03.2007	0.03
15.	J.S. Furnishings (P) Limited	Knowledge Park-05	23	4.06	0.10	10.07.2006	09.08.2010	13.09.2006	1426	31.08.2010	0.39
16.	Delhi Public School Society	Knowledge Park-05	230	14.46	0.36	05.08.2014	15.05.2015	09.10.2014	218	12.06.2015	0.22
17.	Stellar Parks Private Limited	Knowledge Park-03	17/1	1.30	0.03	30.05.2005	31.01.2006	03.08.2005	181	26.04.2006	0.01
18.	Vishwanath Educational Charitable Trust	Knowledge Park-03	25/2	1.92	0.05	13.04.2006	08.01.2007	17.06.2006	205	31.03.2010	0.03
19.	Vanasthali Jain Society	Zeta-01	HS-32	9.09	0.23	17.03.2015	30.07.2015	21.05.2015	70	06.08.2015	0.04
20.	Gyan Gangotri Educational Society	Sector-10	HS-2	8.56	0.21	05.08.2014	22.03.2016	09.10.2014	530	18.04.2016	0.30
21.	Sushila Sewa Sansthan	Chi-03	NS-83	0.45	0.01	01.12.2006	10.12.2008	04.02.2007	675	23.12.2008	0.02
22.	Family Care India Private Limited	Delta-03	NS-30B	1.16	0.03	01.12.2014	08.04.2015	04.02.2015	63	29.06.2015	0.01
23.	Ethnic Vastukar Private Limited	Sector-03	NS 3	0.60	0.02	24.12.2010	25.10.2020[19]	27/02/2011	3528	24.11.2020	0.19
24.	Pelican Friends Shiksha Samiti	Sector-02	NS 4	0.63	0.02	01.03.2011	23.09.2016	05.05.2011	1968	Not Executed/ Checklist not issued	0.11
25.	Aster Institute of Management Private Limited	Knowledge Park-05	11,12A	9.05	0.23	13.03.2006	03.07.2017	17.05.2006	4065		2.56
26.	TriupatiAircon Private Limited	Techzone-IV	12	17.76	0.44	31.03.2011	31.03.2021	04.06.2011	3588		4.33
27.	Shri Balaji Foundation	Knowledge Park-05	32	13.92	0.35	01.03.2011	31.03.2021	05.05.2011	3618		3.47
28.	Greater Noida Health and Education Pvt. Ltd.	Knowledge Park-05	61C	3.83	0.10	11.08.2006	31.03.2021	15.10.2006	5281		1.45
29.	Deshraj Jan Kalyan Samiti	Sector-03	HS-4	8.66	0.22	01.12.2014	31.03.2021	04.02.2015	2247		1.35
30.	Divine Star Race Educational Trust	Knowledge Park-05	9A	12.02	0.30	27.09.2016	31.03.2021	01.12.2016	1581		1.30
31.	Shri Krishna Life Line Super Speciality Hospital Limited	Swarn Nagri	F-14/1,2	7.25	0.18	17.03.2015	31.03.2021	21.05.2015	2141		1.06
										Total	**27.08**

Source: Data and information provided by GNIDA

[18] 31 March 2021 was taken for the purpose of calculation of delay where checklist was not issued till 31 March 2021.
[19] Date of checklist assumed 30 days before execution of lease deed mentioned in data, *i.e.*, 24 November 2020.

Appendix 5.5.3 (B)
(Referred to in paragraph 5.5.4.3)
Statement showing not receiving of lease rent due to delay in issue of checklist for IT plots

Sl. No.	Name of Allotee	Name of sector	Plot No.	Net premium after 25 *per cent* rebate (₹ in crore)	Actual annual lease rent at the rate of 2.5 *per cent of p*remium (₹ in crore)	Date of Allotment	Date of issue of checklist	Due date of issue of checklist	delay in issue of checklist (in days)	Loss of lease rent (₹ in crore)
1	2	3	4	5	6	7	8	9	10 (col.8-col.9)	11 (col.10xcol.6/ 365)
1.	A. L. Softweb Private Limited	Tech Zone-IV	7	20.31	0.51	26.11.2008	12.07.2011	30.01.2009	893	1.25
2.	Advance Compu Soft Private Limited	Tech Zone-IV	19	20.33	0.51	03.10.2008	03.08.2009	07.12.2008	239	0.33
3.	Agbros Builders & Engineers Private Limited	Knowledge Park-03	4	4.80	0.12	24.12.2004	30.05.2014	27.02.2005	3379	1.11
4.	Ahuja & Anand Real Estate Private Limited	Knowledge Park-05	200	6.85	0.17	11.03.2008	13.10.2009	15.05.2008	516	0.24
5.	Anant Raj Industries Limited	Tech Zone	03	15.66	0.39	31.10.2007	04.08.2010	04.01.2008	943	1.01
6.	Ascot Project Private Limited	Tech Zone-IV	10	20.31	0.51	03.10.2008	15.01.2010	07.12.2008	404	0.56
7.	BMK Infrastructure & Developers Private Limited	Ecotech-I	70,71	7.35	0.18	29.01.2007	14.12.2007	04.04.2007	254	0.13
8.	Elegant I.T. Solutions Private Limited	Knowledge Park-05	06	12.97	0.32	16.11.2007	31.08.2015	20.01.2008	2780	2.44
9.	G.S. Software Private Limited	Ecotech-I	72	3.83	0.10	19.02.2007	25.02.2008	25.04.2007	306	0.08
10.	Ocean Infraheights Private Limited/U Y	Tech Zone-IV	11	27.08	0.68	26.11.2008	14.05.2011	30.01.2009	834	1.55
11.	Pivotal Infotech Private Limited	Knowledge Park-05	33A	7.52	0.19	05.09.2008	28.05.2013	09.11.2008	1661	0.86
12.	Qubic Information System Private Limited	Tech Zone-II	01	15.7	0.39	11.03.2008	01.11.2013	15.05.2008	1996	2.13
13.	RMA Software Park Private Limited	Tech Zone-IV	18	20.32	0.51	03.10.2008	14.01.2010	07.12.2008	403	0.56
14.	S.P. Sai I.T. Private Limited	Tech Zone-IV	17	20.31	0.51	03.10.2008	13.10.2009	07.12.2008	310	0.43
15.	Samragi Infotech Private Limited	Tech Zone-II	04	16.06	0.40	30.10.2007	15.04.2011	03.01.2008	1198	1.31
16.	SDS Infotech (P) Limited	Tech Zone-IV	16	17.03	0.43	11.03.2008	05.01.2012	15.05.2008	1330	1.57
17.	Sharp Enterprises Private Limited	Knowledge Park-05	04	16.85	0.42	30.08.2007	12.07.2011	03.11.2007	1347	1.55
18.	Solitaire Satyam I.T. Parks Private Limited	Tech Zone-II	02	15.99	0.40	22.11.2007	04.08.2017	26.01.2008	3478	3.81
19.	Stellar Informatics Private Limited	Ecotech-I	77	3.83	0.10	14.02.2007	03.03.2008	20.04.2007	318	0.09
20.	Time Tower International Private Limited	Tech Zone-II	07	12.99	0.32	11.03.2008	24.06.2013	15.05.2008	1866	1.64
21.	Times Shopee Centre Private Limited	Knowledge Park-05	40,45	12.97	0.32	11.03.2008	04.02.2010	15.05.2008	630	0.55
22.	Uppal Housing Limited	Knowledge Park-05	08	17.61	0.44	07.09.2007	04.02.2010	11.11.2007	816	0.98
23.	Zenith Electrotech Private Limited	Tech Zone-VII	37	0.75	0.0188	25.04.2017	18.06.2018	29.06.2017	354	0.02

Sl. No.	Name of Allotee	Name of sector	Plot No.	Net premium after 25 *per cent* rebate (₹ in crore)	Actual annual lease rent at the rate of 2.5 *per cent of p*remium (₹ in crore)	Date of Allotment	Date of issue of checklist	Due date of issue of checklist	delay in issue of checklist (in days)	Loss of lease rent (₹ in crore)
1	2	3	4	5	6	7	8	9	10 (col.8-col.9)	11 (col.10xcol.6/ 365)
24.	Rohit Karnani (Proposed Private Limited)	Knowledge Park-05	1/16	0.75	0.0188	17.06.2015	26.07.2019	21.08.2015	1435	0.07
25.	Neeraj Srivastava	Tech Zone-VII	22	0.58	0.0145	30.05.2014	31.03.2021	03.08.2014	2432	0.10
26.	Rabindra Singh	Tech Zone-VII	04	1.16	0.0290	30.05.2014	21.06.2016	03.08.2014	688	0.05
27.	Manisha Gupta	Tech Zone-VII	05	1.16	0.0290	30.05.2014	31.03.2021	03.08.2014	2432	0.19
28.	Indraprastha Builders Private Limited	Tech Zone-IV	40A	1.16	0.0290	30.05.2014	24.03.2017	03.08.2014	964	0.08
29.	Vee Aar Control Penals Private Limited	Tech Zone-IV	4/12	1.16	0.0290	30.05.2014	21.06.2016	03.08.2014	688	0.05
30.	Magnamity Infrastructure Private Limited	Tech Zone-IV	4/13	1.16	0.0290	30.05.2014	21.06.2016	03.08.2014	688	0.05
31.	Praduman Gupta (Ananta Techpark Private Limited)	Tech Zone-IV	4/7	1.16	0.0290	30.05.2014	21.06.2016	03.08.2014	688	0.05
32.	New Tech Buildtech Private Limited	Tech Zone-IV	39	1.16	0.0290	30.05.2014	30.05.2017	03.08.2014	1031	0.08
33.	Vinsam Consultancy Private Limited	Tech Zone-IV	34A	1.16	0.0290	30.05.2014	30.05.2017	03.08.2014	1031	0.08
34.	Sky Infratech Private Limited	Tech Zone-IV	11A,12B	1.16	0.0290	30.05.2014	06.10.2017	03.08.2014	1160	0.09
35.	Ambrosia Buildcon Private Limited	Knowledge Park-05	22/20	1.50	0.0375	17.06.2015	26.07.2019	21.08.2015	1435	0.15
36.	Jagdambey Properties & Promotors Private Limited	Tech Zone-IV	11B	0.58	0.0145	30.05.2014	21.06.2016	03.08.2014	688	0.03
37.	Dharohar Construction Private Limited	Knowledge Park-05	1/27	0.75	0.0188	17.06.2015	02.07.2019	21.08.2015	1411	0.07
38.	Amogha Healthcare Institute Private Limited	Tech Zone-IV	35	1.16	0.0290	30.05.2014	30.05.2017	03.08.2014	1031	0.08
39.	Kushal Singh	Tech Zone-VII	25,26	1.16	0.0290	30.05.2014	31.03.2021	03.08.2014	2432	0.19
40.	Priya (Proposed Private Limited)	Knowledge Park-05	22/25	0.75	0.0188	17.06.2015	26.07.2019	21.08.2015	1435	0.07
41.	National Enterprises	Knowledge Park-05	22/26	0.75	0.0188	17.06.2015	26.07.2019	21.08.2015	1435	0.07
42.	Daksh Buildcon Private Limited	Tech Zone-IV	2/3	0.58	0.0145	30.05.2014	08.06.2018	03.08.2014	1405	0.06
43.	Arma Buildcon Private Limited	Tech Zone-VII	23,24	1.16	0.0290	30.05.2014	30.11.2019	03.08.2014	1945	0.15
44.	Vipin Kumar	Knowledge Park-05	22/17	1.50	0.0375	17.06.2015	26.07.2019	21.08.2015	1435	0.15
									Total	**26.11**

Source: Data and information provided by GNIDA.

Appendix 5.5.4 (A)
(Referred to in paragraph 5.5.5.1)
Statement showing required documents not submitted by the applicants with the application for allotment

Sl. No.	Name of the allottee	Date of allotment	Name of Sector	Plot No.	Size of plot	Applied for	Presercibed documents submitted with application						Other specific deficiencies	Whether newly incorporated/ registered
							Three years Balance Sheet	Turnover	Net Worth	Liquidity Certificate	Certificate of incorporation/ registration	Other documents[20]		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1.	Bennett Institute of Higher Education	01.12.2014	Tech zone-II	8,9,10&11	275390.00	University	No	No	No	No	Yes	Yes	Balance Sheet, turnover, net worth submitted for group entities.	Yes, 22.08.2014
2.	Saket Education Society	12.05.2005	B.Z.P Area	2	203519.58	Vocational and Engineering college	Yes	Yes	Yes	No	Yes	Source of fund not submitted	Liquidity certificate and source of fund not submitted.	No
3.	Icare Health Projects & Research Private Limited	12.05.2006	B.Z.P Area	4	118577.00	Medical college and hospital campus	No	No	No	No	Yes	Yes	New company, hence submitted documents did not pertain to the applicant.	Yes, 23.09.2005
4.	Conwood Medipharma Private Limited	19.05.2010	Tech zone-IV	22	116966.00	Medical institute	Yes	Yes	Yes	Yes	Yes	Project report, Land requirement *etc.* not submitted.	-	No
5.	Global Foundation for Learning and Excell	02.06.2006	Knowledge Park-03	48A	82183.00	Educational Institute	No	No	No	No	Yes	Yes	Submitted documents do not pertain to the applicant.	No
6.	Accurate Education & Research Society	26.05.2005	Knowledge Park-03	49	60954.52	Dental Science, Nursing and Paramedical Institute	No	No	No	No	No	Yes	Applicant society was not registered on the date of application (21 .02.2005).	No record available in file regarding registration of the society.
7.	Shri Balaji Foundation	01.03.2011	Knowledge Park-05	32	46551.00	Senior Secondary School, Vocational training hub and Management Institute	No	No	No	No	Yes	Land required and use pattern, construction plan not submitted	New Trust hence submitted documents pertained to group entities.	Yes, 06.08.2010

[20] Others documents: Project Report, Promoters Background, land requirement, source of finance, *etc.*

Sl. No.	Name of the allottee	Date of allotment	Name of Sector	Plot No.	Size of plot	Applied for	Prescribed documents submitted with application						Other specific deficiencies	Whether newly incorporated/ registered
							Three years Balance Sheet	Turnover	Net Worth	Liquidity Certificate	Certificate of incorporation/ registration	Other documents[20]		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
8.	Chandralekha Foundation	14.03.2011	Techzone-IV	HS-1	40470.00	Senior Secondary School	No	No	No	No	Yes	Yes	New Trust hence submitted documents pertained to trusties.	Yes, 22.09.2010
9.	Kewal Ram Gupta Foundation	31.03.2011	Knowledge Park-05	41	28449.88	Dental College, Nursing College, Para-medical and Engineering College	No	No	No	No	Yes	Yes	New Trust hence submitted documents pertained to group entities.	Yes, 14.09.2010
10.	Shanti Devi Murlidhar Educational Society	04.06.2015	Sector-20	HS-01	27000.00	Senior Secondary School	No	No	No	No	Yes	Yes	New society and documents submitted with application pertained to trustees.	Yes, 27.03.2015
11.	Shayama Educational Society	04.09.2008	Knowledge Park-05	33	24999.95	Information Technology & Management Study Institute	No	No	No	No	No	Yes	Applicant society not registered at the time of application made (June 2008). Further the submitted documents pertained Shyama Power (India) Private Ltd.	Yes, 25.09.2008
12.	G.B. Educational Society	20.05.2005	Knowledge Park-03	29/2	20328.36	Educational Institute	No	No	No	No	No	No.	Prescribed documents not found with the application in the records submitted to Audit.	No
13.	Divya Foundation	20.01.2011	Techzone-IV	23	20302.00	Medical Institute	No	No	No	yes	Yes	Source of fund not submitted	New Trust	Yes. 11.09.2009
14.	Vinayak Education Society	14.08.2006	Knowledge Park-02	6B	20250.88	BDS college	No	No	No	No	Yes	Yes	New Society hence submitted documents pertained to group entities.	Yes 06.01.2004

Sl. No.	Name of the allottee	Date of allotment	Name of Sector	Plot No.	Size of plot	Applied for	Prescribed documents submitted with application						Other specific deficiencies	Whether newly incorporated/ registered
							Three years Balance Sheet	Turnover	Net Worth	Liquidity Certificate	Certificate of incorporation/ registration	Other documents[20]		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
15.	Greater Noida Health and Education Private Limited	11.08.2006	Knowledge Park-05	61C	20235.00	Management, Information Technology & Research Institute	No	No	No	No	No	Yes	Application submitted in name of Proposed company and registered on 22.08.2006 after allotment made.	Yes 22.08.2006
16.	Vishwanath Educational Charitable Trust	13.04.2006	Knowledge Park-03	25/2	12000.00	Management Institute	No	No	No	No	Yes	Yes	Submitted documents did not pertain to the applicant	No
17.	Divine Star Race Educational Trust	27.09.2016	Knowledge Park-05	9A	8500.00	Senior Secondary School	No	No	No	No	Yes	No	New Trust hence submitted documents pertained to group entities.	Yes, 27.04.2015
18.	Sri Sai Kirpa Society	29.03.2008	Delta-03	F-5	6435.55	Social infrastructure	No	No	No	No	Yes	source of the fund not submitted	Unregistered entity at the time of application (17.01.2007). Source of finance.	Yes, 02.03.2007
19.	Sushila Sewa Sansthan	01.12.2006	Chi-03	NS-83	1000.00	Nursery School	No	No	No	No	Yes	Yes	Submitted documents pertained to group entities.	No
20.	Ethnic Vastukar Private Limited	24.12.2010	Sector-03	NS 3	1000.00	Nursery School	No	No	No	No	Yes	Yes	New company hence submitted documents pertained to group entities.	Yes, 01.01.2010
21.	Pelican Friends Shiksha Samiti	01.03.2011	Sector-02	NS 4	1000.00	Nursery School	No	No	No	No	Yes	Yes	New Society hence submitted documents pertained to group entities	Yes, 10.06.2010
22.	Family Care India Private Limited	01.12.2014	Delta-03	NS-30B	1000.00	Play cum Nursery School	No	No	No	Yes	No	Promoters' Background, land use	Solvency certificate and source of finance submitted with	No

Sl. No.	Name of the allottee	Date of allotment	Name of Sector	Plot No.	Size of plot	Applied for	Prescribed documents submitted with application						Other specific deficiencies	Whether newly incorporated/ registered
							Three years Balance Sheet	Turnover	Net Worth	Liquidity Certificate	Certificate of incorporation/ registration	Other documents[20]		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
												pattern	application was related to one of Director.	
23.	Aster Institute of Management Private Limited	13.03.2006	Knowledge Park-05	11,12A	50587.50	Institute for Dental, Engineering college, MBA, BCA	No	No	No	No	Yes	Yes	New company hence submitted documents pertaining to group entities.	Yes 31.08.2005
24.	Good Enough Education Trust	14.11.2008	Techzone-IV	06	41282.74	Institute of Technology and Management	No	No	No	No	Yes	Yes	New Trust hence submitted documents pertained to group entities	Yes 27.07.2008
25.	Radiant Publishers and Information System Private Limited	14.02.2006	Knowledge Park-05	204	24000.00	Educational Institute	No	No	No	No	Yes	Yes	Submitted documents did not pertain to applicant company.	No
26.	J.S. Furnishings (P) Limited.	10.07.2006	Knowledge Park-05	23	20000.00	Institute of Interior Designing & Architecture	Yes	Yes	Yes	No	Yes	Yes	Applicant did not submit liquidity certificate.	No
27.	Youth I.T. Solutions Private Limited	05.06.2006	Knowledge Park-03	17/2	33323.73	Medical and Management Institute	No	No	No	No	Yes	Yes	New company hence submitted documents pertained to group entities.	Yes 04.01.2006
28.	LEAD Infraservices Private Limited	30.03.2011	Tech zone-IV	HS-3	46000	Educational Institute	No	No	No	No	Yes	Yes	The applicant was a consortium which was formed as a company after allotment. Hence, the documents submitted pertained to the consortium members.	Yes 21.04.2011

Source: Data and information provided by GNIDA.

Appendix 5.5.4 (B)
(Referred to in paragraph 5.5.5.1)
Statement showing required documents not submitted by the applicants with application for allotment of IT plots

Sl. No.	Name of Allottee	Background of the promoters	Audited Accounts and Balance Sheets of last three years	Feasibility report of the proposed project	Three years projected cash flow of the project depicting sources of inflows for the project	Registration/ Certificate of incorporation along Memorandum and Article of Association	Land required depicting the land use pattern and construction plan and schedule	Statement of sources of fund & liquidity certificate from any Nationalised Bank/Scheduled Bank	Proposed Total Investment in the project and year wise Investment Phasing plan	Financial statement of turnover	Financial statement of Net worth
1	2	3	4	5	6	7	8	9	10	11	12
1.	Galaxy Technobuild Private Limited	Yes	No (Submitted documents pertain to other entity)	Yes	Yes	Yes	Yes	Yes	Yes	NA	NA
2.	Samragi Infotech Private Limited	Yes	No (Submitted documents pertain to other entity)	Yes	Yes	Yes	Yes	No	Yes	-do-	-do-
3.	SDS Infotech Private Limited	Yes	No (New company; Submitted group companies documents)	Yes	Yes	Yes	Yes	Yes	Yes	-do-	-do-
4.	Grand Peak Infrastructure Private Limited	Yes	No (Submitted documents pertain to other entity)	Yes	Yes	Yes	Yes	Yes	Yes	-do-	-do-
5.	Elegant I.T. Solutions Private Limited	Yes	No (Submitted documents pertain to group entity)	Yes	Yes	Yes	Yes	Yes	Yes	-do-	-do-
6.	Time Tower International Private Limited	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	-do-	-do-
7.	Times Shopee Centre Private Limited	Yes	No (Submitted documents pertain to group entity)	Yes	Yes	Yes	Yes	Yes	Yes	-do-	-do-
8.	Qubic Information System Private Limited	Yes	No (One year document not submitted)	Yes	Yes	Yes	Yes	Yes	Yes	-do-	-do-
9.	Advance Compusoft Private Limited	Yes	No (Submitted documents pertain to group entity)	Yes	Yes	Yes	Yes	Yes	Yes	-do-	-do-
10.	Ascot Project Private Limited	Yes	No (Submitted documents pertain to group entity)	Yes	Yes	Yes	Yes	Yes	Yes	-do-	-do-
11.	S.P. Sai IT Private Limited	Yes	No (Submitted documents pertain to other entity)	Yes	Yes	Yes	Yes	Yes	Yes	-do-	-do-
12.	Ahuja & Anand Real Estate Private Limited	Yes	No (Submitted documents pertain to group entity)	Yes	Yes	Yes	Yes	Yes	Yes	-do-	-do-
13.	G.S. Software Private Limited	Yes	No (Submitted documents pertain to group entity)	Yes	Yes	Yes	Yes	Yes	Yes	-do-	-do-
14.	Empire E. Parks Private Limited	Yes	No (Submitted documents pertain to group entity)	Yes	Yes	Yes	Yes	Yes	Yes	-do-	-do-
15.	BS & S Infra developers Private Limited	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No
16.	Vee Aar Control Panels Private Limited	No	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes

Source: Data and information provided by GNIDA.

Appendix 5.5.5
(Referred to in paragraphs 5.5.6.1 and 5.5.6.6)
Statement showing not/short levying or waiver of location charges

(₹ in crore)

Sl. No.	Name of allottee	Scheme Code	Date of Allotment	Area (in sqm)	Premium	*Per cent* of location charge	Location charges not/short charged/ waived	One time Lease Rent at the rate of 27.5 *per cent*	Total	Stamp Duty at the rate of five *per cent* on total Amount	Remarks
1	**2**		**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**
A. Location charges not levied due to not including MIPM provision in the scheme brochure											
1	LEAD Infraservices Private Limited	INS-09	31.03.2011	46000	14.52	5	0.73	0.20	0.93	0.05	For corner plot
2	Chandralekha Foundation	INS-09	14.03.2011	40470	13.19	5	0.66	0.18	0.84	0.04	For green belt
3	Divya Foundation	INS-09	20.01.2011	20234	7.55	5	0.38	0.10	0.48	0.02	For green belt
	Total(A)						**1.77**	**0.48**	**2.25**	**0.11**	
B. Other cases of not/short/ levying/waiver of location charges											
1	Sunshine Educational & Development Society	INS-10-2014	01.12.2014	20500	14.72	10	1.47	0.40	1.88	0.09	For road and corner plot
2	Shri Adichunchanagiri Shikahana Trust	INS-10-2014	08.08.2014	60000	33.07	10	3.30	0.91	4.21	0.21	Waived by GNIDA.
3	Vanasthali Jain Society	INS-10-2014	17.03.2015	10000	8.66	5	0.43	0.12	0.55	0.03	For road and corner plot. GNIDA short charged for corner only.
4	Steller Parks Private Limited	INS-03	30.05.2005	10117	1.32	5	0.06	0.02	0.08	0.00	For Knowledge Park.
5	Jagannath Gupta Memorial	INS-04	10.02.2006	24282	3.79	5	0.17	0.05	0.22	0.01	For Knowledge Park.

Sl. No.	Name of allottee	Scheme Code	Date of Allotment	Area (in sqm)	Premium	*Per cent* of location charge	Location charges not/short charged/ waived	One time Lease Rent at the rate of 27.5 *per cent*	Total	Stamp Duty at the rate of five *per cent* on total Amount	Remarks
1	**2**		**3**	**4**	**5**	**6**	**7**	**8**	**9**	**10**	**11**
6	Vinyak Education Society	INS-04	14.08.2006	20250.88	3.79	5	0.19	0.05	0.24	0.01	For Knowledge Park.
7	Vishwanath Educational Charitable Trust	INS-04	13.04.2006	12284.09	1.87	5	0.10	0.03	0.13	0.01	For Knowledge Park.
8	J. S. Furnishings (P) Limited	INS-04	10.07. 2006 (relocated 14.07.2010)	20000	3.79	5	0.19	0.05	0.24	0.01	For green belt and corner plot. GNIDA short charged for corner only.
9	Good Enough Education Trust	INS-05	14 .11.2011	41000	13.32	5	0.67	0.18	0.85	0.04	For road and corner plot. GNIDA short charged for road only.
	Total(B)						**6.58**	**1.81**	**8.39**	**0.41**	
	Grand Total (A+B)						**8.35**	**2.29**	**10.64**	**0.52**	

Source: Data and information provided by GNIDA.

Appendix 5.5.6
(Referred to in paragraph 5.5.6.2)
Statement showing loss due to failure to withdraw rebate granted to Mega Investment Units

(₹ in crore)

Sl. No.	Name of the allottee	Name of Sector	Plot No.	Size of plot (in sqm)	Total premium before rebate	Rebate for Mega Investment Unit (25 *per cent* of premium)	Date of allowing rebate	Period of allowing rebate till March 2021 (in months)	Interest on rebate (at the rate of eight *per cent* per annum)
1	2	3	4	5	6	7	8	9	10(col.7* col.9* eight *per cent* *12
1.	Ultra Home Construction Private Limited	Knowledge Park-05	59	80761.70	17.27	4.32	20.11.2007	160	4.61
2.	Advance Compusoft Private Limited	Tech Zone-IV	19	100095.25	27.08	6.77	29.12.2008	147	6.63
3.	S.P. Sai IT Private Limited	Tech Zone-IV	17	100020.20	27.08	6.77	07.01.2009	146	6.59
4.	Uppal Housing Limited	Knowledge Park-05	08	105242.00	21.67	4.06	04.03.2008	156	4.22
5.	SDS Infotech Private Limited	Tech Zone-IV	16	107583.14	22.26	5.23	09.05.2008	154	5.37
6.	Qubic Information System Private Limited	Tech Zone-II	01	100989.00	20.93	5.23	06.06.2008	153	5.33
7.	Time Tower International Private Limited	Tech Zone-II	07	81307.00	17.31	4.32	24.11.2008	148	4.26
8.	Ahuja & Anand Real Estate Private Limited	Knowledge Park-05	200	40484.00	9.13	2.28	18.04.2011	119	1.81
9.	Elegant I.T. Solutions Private Limited	Knowledge Park-05	06	80961.18	17.3	4.32	20.01.2014	86	2.48
10.	Grand Peak Infrastructure Private Limited	Knowledge Park-05	60	80761.70	17.3	4.32	06.06.2008	153	4.41
11.	Solitaire Satyam I.T. Parks Private Limited	Tech Zone-II	02	103049.00	20.94	5.23	06.10.2008	149	5.20
12.	Sharp Enterprises Private Limited	Knowledge Park-05	04	80900.42	16.85	4.32	07.05.2010	130	3.74
13.	Agbros Builders & Engineers Private Limited	Knowledge Park-03	4	60000.00	4.86	1.21	02.12.2013	87	0.70
14.	A. L. Softweb Private Limited	Tech Zone-IV	7	91308.00	27.08	6.77	22.04.2009	143	6.45
15.	Empire Parks Private Limited	Knowledge Park-05	05	80941.00	17.28	4.32	16.11.2007	160	4.61
16.	RMA Software Park Private Limited	Tech Zone-IV	18	100019.55	27.08	6.77	24.11.2008	148	6.68
17.	Anant Raj Industries Limited	Tech Zone	03	110840.00	20.88	5.22	09.05.2008	154	5.36
18.	Samragi Infotech Private Limited	Tech Zone-II	04	100852.00	21.24	5.18	01.11.2010	124	4.28
19.	Gallant Infrastructure Private Limited	Knowledge Park-05	202	332169.70	62.52	15.63	27.12.2007	159	16.57
Total						**102.27**			**99.30**

Source: Data and information provided by GNIDA.

Appendix 5.5.7
(Referred to in paragraph 5.5.6.3)
Statement showing undue advantage to the allottee of petrol pump, offices, milk booth, nursing homes and hospital by way of allotment other than commercial rates

(₹ in lakh)

Sl. No.	Allotment Number	Date of allotment	Period of allotment	Name of the allottee	Name of the category	Name of the Sector	Plot No.	Size of the plot (in sqm)	Rate (per sqm)	Total premium	Premium at commercial rate	Difference in premium	One-time lease rent at the rate of 11 *per cent*	Amount of undue benefit	Period (in year)	Interest up to March 21 at the rate of eight *per cent*
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
(A) Petrol and CNG PUMP and Gas Godown																
1	INS0120024	31.01.2000	1999-00	Bharat Petroleum Corporation Limited	Petrol Pump	Udyog Kendra	HFA-2	2991	300	8.97	108.07	99.10	10.90	110.00	21.25	187.00
2	INS0224092	02.03.2002	2001-02	I.B.P (LPG Distributorship)	Petrol Pump	Green Area Sec.40-41	G-3	1000	1200	12.00	45.50	33.50	3.69	37.19	19.17	57.03
3	INS0326138	22.06.2002	2002-03	India Oil Corporation Limited	Petrol Pump	B.Z.P Area	2,1	6000	600	36.00	300.50	264.50	29.10	293.60	18.83	442.28
Total (A) upto May 2003								**9991**		**56.97**	**454.07**	**397.10**	**43.68**	**440.78**		**686.31**
4	INS0326140	23.07.2003	2003-04	Indian Oil Corporation Limited	Petrol Pump	Delta-01	PP-1	1150	650	7.48	58.00	50.53	5.56	56.08	17.83	79.99
5	INS0427033	29.05.2006	2006-07	Indraprastha Gas Limited.	C.N.G. Station	Beta-02	CNG	2250	1250	28.13	196.47	168.35	18.52	186.86	14.92	223.04
6	INS0427034	29.05.2006	2006-07	Indraprashta Gas Limited	Do	IT Park	8/1	1485	1250	18.56	129.92	111.35	12.25	123.60	14.92	147.53
7	INS0427032	29.05.2006	2006-07	Indraprastha Gas Limited.	Do	Knowledge Park-05	CNG	1200	1250	15.00	105.12	90.12	9.91	100.03	14.92	119.40
8	INS0427030	30.05.2006	2006-07	Indraprastha Gas Limited	Do	Knowledge Park-03	CNG	2250	1250	28.13	196.47	168.35	18.52	186.86	14.92	223.04
9	INS0427031	30.05.2006	2006-07	Indraprastha Gas Limited	Do	Opposit Honda Siel	CNG	1485	1250	18.56	129.92	111.35	12.25	123.60	14.92	147.53
10	INS0427029	30.05.2006	2006-07	Indraprastha Gas Limited	Do	Opposit Honda Siel	CNG	1485	1250	18.56	129.92	111.35	12.25	123.60	14.92	147.53
11	INS0427108	24.01.2008	2007-08	Indraprastha Gas Limited	City Gate Station	Ecotech-I (Extn)	City Station	1593	1500	23.90	191.16	167.27	18.40	185.66	13.33	197.99
12	INS0900005	07.04.2010	2010-11	Vinay Kumar Shukla	Gas Godown	Green Area	G 5	1024	4000	40.96	225.28	184.32	20.28	204.60	11	180.05
Total (A) June 2003 onwards								**13922**		**199.27**	**1362.25**	**1162.98**	**127.93**	**1290.91**		**1466.09**
Total (A)								**23913**		**256.24**	**1816.32**	**171.61**	**171.61**	**1731.69**		**2152.40**
(B) Milk Booth																
1	INST22026/1	29.05.1999	1999-00	Mother Dairy Fruit and Veg. Limited	Milk Booth	Alpha-01	MV 1	100	300	0.30	4.00	3.70	0.41	4.11	21.92	7.21
2	INST22026/2	29.05.1999	1999-00	Mother Dairy Fruit and Veg. Limited	Milk Booth	Alpha-02	MV 5	100	300	0.30	4.00	3.70	0.41	4.11	21.92	7.21

Sl. No.	Allotment Number	Date of allotment	Period of allotment	Name of the allottee	Name of the category	Name of the Sector	Plot No.	Size of the plot (in sqm)	Rate (per sqm)	Total premium	Premium at commercial rate	Difference in premium	One-time lease rent at the rate of 11 *per cent*	Amount of undue benefit	Period (in year)	Interest up to March 21 at the rate of eight *per cent*
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
3	INST22026/3	29.05.1999	1999-00	Mother Dairy Fruit and Veg. Limited	Milk Booth	Beta-01	MV 3	100	300	0.30	4.00	3.70	0.41	4.11	21.92	7.21
4	INST22026/4	29.05.1999	1999-00	Mother Dairy Fruit and Veg. Limited	Milk Booth	Beta-02	MV 4	100	300	0.30	4.00	3.70	0.41	4.11	21.92	7.21
5	INST22026/5	29.05.1999	1999-00	Mother Dairy Fruit and Veg. Limited	Milk Booth	Delta-01	MV 13	100	300	0.30	4.00	3.70	0.41	4.11	21.92	7.21
6	INST22026/7	29.05.1999	1999-00	Mother Dairy Fruit and Veg. Limited	Milk Booth	Delta-02	MV 15	100	300	0.30	4.00	3.70	0.41	4.11	21.92	7.21
7	INST22026/6	29.05.1999	1999-00	Mother Dairy Fruit and Veg.	Milk Booth	Gamma-01	MV 9	100	300	0.30	4.00	3.70	0.41	4.11	21.92	7.21
8	INST22026	29.05.1999	1999-00	Mother Dairy Fruit and Veg. Limited	Milk Booth	Gamma-02	MV 11	100	300	0.30	4.00	3.70	0.41	4.11	21.92	7.21
9	INS0120059	17.07.2000	2000-01	Parag Dairy	Milk Booth	Alpha-01	M2	100	300	0.30	4.00	3.70	0.41	4.11	20.75	6.82
10	INS0120059/1	17.07.2000	2000-01	Parag Dairy	Milk Booth	Alpha-02	MV-5A/1	20	300	0.06	0.80	0.74	0.08	0.82	20.75	1.36
11	INS0120059/2	17.07.2000	2000-01	Parag Dairy	Milk Booth	Beta-01	MV-8	20	300	0.06	0.80	0.74	0.08	0.82	20.75	1.36
12	INS0120059/3	17.07.2000	2000-01	Parag Dairy	Milk Booth	Beta-02	MV-9A	20	300	0.06	0.80	0.74	0.08	0.82	20.75	1.36
13	INS0120059/4	17.07.2000	2000-01	Parag Dairy	Milk Booth	Gamma-02	MV-12/A	20	300	0.06	0.80	0.74	0.08	0.82	20.75	1.36
Total (B) upto May 2003								**980**		2.94	39.20	36.26	3.99	40.25		69.93
14	INS0326009	11.06.2003	2003-04	Vandana Singh	Milk Booth	Near Kot	G-7	1024	1200	12.29	51.70	39.41	4.34	43.75	17.83	62.41
Total (B) June 2003 onwards								**1024**		12.29	51.70	39.41	4.34	43.75		62.41
				Total (B)				**2004**		15.23	90.90	75.67	8.32	84.00		132.34
(C) Offices																
1	INS0326139	04.03.1999	1999-00	Indian Oil Corporation Limited	Corporate Office	Udyog Vihar	41	10000	300	30.00	360.40	330.40	36.34	366.74	22.17	650.45
2	INS0326139/1	30.03.1999	1999-00	Indian Oil Corporation Limited	-Do-	Udyog Kendra	HF1	6000	1400	84.00	216.40	132.40	14.56	146.96	22.08	259.59
3	INS0120056	05.09.2000	2000-01	Noida Gas Agencies	-Do-	Alpha-02	7	1050	90	0.95	38.20	37.26	3.86	38.91	20.67	64.34
4	INS0120088	21.02.2003	2002-03	Noida Power Company Limited	-Do-	Toy City /Alpha-1	ESS	3000	1200	36.00	150.50	114.50	12.60	127.10	18.17	184.75
Total (C) upto May 2003								**20050**	**2990**	150.95	765.50	614.56	67.36	679.71		1159.13
5	INS0326043	25.03.2004	2003-04	Cyber G. India Pvt Limited	Corporate Office	Knowledge Park-03	30/1	1165	1920	22.37	64.58	42.20	4.64	46.84	17.08	64.00
6	INS0528013	14.11.2008	2008-09	Globus Business Park Private Limited	Office For Self Use	Techzone-IV	01	10000	8800	880.00	2000.00	1120.00	123.20	1243.20	12.5	1243.20
7	INS0528003	14.11.2008	2008-09	Oriental Structural Engg. (P) Limited	-Do-	Techzone-IV	3	20008	7900	1580.59	4001.50	2420.91	266.30	2687.21	12.5	2687.21

Sl. No.	Allotment Number	Date of allotment	Period of allotment	Name of the allottee	Name of the category	Name of the Sector	Plot No.	Size of the plot (in sqm)	Rate (per sqm)	Total premium	Premium at commercial rate	Difference in premium	One-time lease rent at the rate of 11 *per cent*	Amount of undue benefit	Period (in year)	Interest up to March 21 at the rate of eight *per cent*
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
8	INS0528015	14.11.2008	2008-09	Scantec (India) Private Limited	-Do-	Techzone-IV	6	2000	10000	200.00	400.00	200.00	22.00	222.00	12.5	222.00
9	INS0528006	14.11.2008	2008-09	Shirdi Industries Limited	-Do-	Techzone-IV	7	2000	10000	200.00	400.00	200.00	22.00	222.00	12.5	222.00
10	INS0528039	14.11.2008	2008-09	Hillock Projects Pvt Limited	-Do-	Techzone-IV	17	4000	10000	400.04	800.08	400.04	44.00	444.04	12.5	444.04
11	INS0528038	14.11.2008	2008-09	Meera Infra Development Private Limited	-Do-	Techzone-IV	18	4000	10000	400.04	800.08	400.04	44.00	444.04	12.5	444.04
12	INS0528004	14.11.2008	2008-09	Laxmi Publications Private Limited	-Do-	Techzone-IV	19	4000	10000	400.04	800.08	400.04	44.00	444.04	12.5	444.04
13	INS0528009	14.11.2008	2008-09	New Age International Private Limited	-Do-	Techzone-IV	20	4000	10000	400.04	800.08	400.04	44.00	444.04	12.5	444.04
14	INS0528012	14.11.2008	2008-09	Prakash Colours Private Limited	-Do-	Techzone-IV	24	4000	10000	400.00	800.00	400.00	44.00	444.00	12.5	444.00
15	INS0528017	14.11.2008	2008-09	Semco India Private Limited	-Do-	Techzone-IV	29	5000	9600	480.00	1000.00	520.00	57.20	577.20	12.5	577.20
16	INS0528036	14.11.2008	2008-09	Amanat Builders Private Limited	-Do-	Techzone-IV	37	2034	10000	203.45	406.89	203.45	22.38	225.83	12.5	225.83
17	INS0528011	14.11.2008	2008-09	K.D.P. Infrastructure Private Limited	-Do-	Techzone-IV	43	2001	10000	200.07	400.14	200.07	22.01	222.08	12.5	222.08
18	INS0528041	16.02.2009	2008-09	Friscon Infratech Private Limited	-Do-	Techzone-IV	30	2001	10000	200.07	400.14	200.07	22.01	222.08	12.17	216.22
19	INS0629003	27.02.2009	2008-09	Patel Engineering Limited	-Do-	Techzone-IV	21	4000	10000	400.04	800.08	400.04	44.00	444.04	12.17	432.32
20	INS0629002	27.02.2009	2008-09	Tristar Buildwell Private Limited	-Do-	Techzone-IV	28	4000	10000	400.00	800.00	400.00	44.00	444.00	12.17	432.28
21	INS0629007	27.02.2009	2008-09	Manisha Projects Private Limited	-Do-	Techzone-IV	36	2034	10000	203.45	406.89	203.45	22.38	225.83	12.17	219.87
22	INS0900016	12.01.2011	2010-11	FSL Consultants Private Limited	-Do-	Techzone-IV	14	2000	10000	200.03	440.06	240.03	26.40	266.44	10.25	218.48
23	INS0900015	12.01.2011	2010-11	Frontline Securities Limited	-Do-	Techzone-IV	15	2500	10000	250.02	550.04	300.02	33.00	333.02	10.25	273.08
24	INS0900034	16.03.2011	2010-11	JIJ Apparels Private Limited	-Do-	Techzone-IV	15/1	2500	10000	250.00	550.00	300.00	33.00	333.00	10.13	269.86
25	INS0900036	18.03.2011	2010-11	Svarrnim Infrastructure Private Limited	-Do-	Knowledge Park-05	211	2000	10000	200.00	440.00	240.00	26.40	266.40	10.13	215.89
26	INS0900040	31.03.2011	2010-11	Pratistha Realcm Private Limited	Corporate Office	Knowledge Park-05	205	4100	10000	410.00	902.00	492.00	54.12	546.12	10.08	440.39

Sl. No.	Allotment Number	Date of allotment	Period of allotment	Name of the allottee	Name of the category	Name of the Sector	Plot No.	Size of the plot (in sqm)	Rate (per sqm)	Total premium	Premium at commercial rate	Difference in premium	One-time lease rent at the rate of 11 *per cent*	Amount of undue benefit	Period (in year)	Interest up to March 21 at the rate of eight *per cent*
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
27	INS0900076	31.03.2011	2010-11	Greater Noida Hostels	Corporate Office	Knowledge Park-05	206	4080	10000	408.00	897.60	489.60	53.86	543.46	10.08	438.25
28	INS0900054	31.03.2011	2010-11	Nebula Apparels Private Limited	Office For Self Use	Knowledge Park-05	207	2000	10000	200.00	440.00	240.00	26.40	266.40	10.08	214.82
29	INS0900051	31.03.2011	2010-11	Seashell Nirman Private Limited	Corporate Office	Knowledge Park-05	208	2000	10000	200.00	440.00	240.00	26.40	266.40	10.08	214.82
30	INS0900047	31.03.2011	2010-11	Ambit Buildtech Private Limited	Office For Self Use	Knowledge Park-05	209	2000	10000	200.00	440.00	240.00	26.40	266.40	10.08	214.82
31	INS0900069	31.03.2011	2010-11	Saviour Builders Private Limited	Office For Self Use	Knowledge Park-05	210	2000	10000	200.00	440.00	240.00	26.40	266.40	10.08	214.82
32	INS0900067	31.03.2011	2010-11	S.V.C. Associates	Corporate Office	Knowledge Park-05	212	2000	10000	200.00	440.00	240.00	26.40	266.40	10.08	214.82
33	INS0900044	31.03.2011	2010-11	I.S.P. Construction Private Limited	Office For Self Use	Knowledge Park-05	213	2060	10000	206.00	453.20	247.20	27.19	274.39	10.08	221.27
34	INS0900043	31.03.2011	2010-11	I.S.P. Construction Private Limited	-Do-	Knowledge Park-05	214	2300	10000	230.00	506.00	276.00	30.36	306.36	10.08	247.05
35	INS0900039	31.03.2011	2010-11	Kasana Builder Private Limited	-Do-	Techzone-IV	31	2001	1000	20.01	440.16	420.15	46.22	466.37	10.08	376.08
36	INS0900061	31.03.2011	2010-11	S.J.P. Infracon Limited	-Do-	Techzone-IV	32	2001	10000	200.07	440.16	240.09	26.41	266.50	10.08	214.91
37	INS0900075	31.03.2011	2010-11	Trinity Infra Projects Private Limited	-Do-	Techzone-IV	33	2001	10000	200.07	440.16	240.09	26.41	266.50	10.08	214.91
38	INS0900048	31.03.2011	2010-11	Ashok Kumar Saxena	-Do-	Techzone-IV	42	2001	10000	200.07	440.16	240.09	26.41	266.50	10.08	214.91
Total (C) June 2003 onwards								**115788**		10744.47	23780.07	13035.60	1433.92	14469.52		13403.55
Total (C)								**135837**		10895.41	24545.57	13650.16	1501.28	15149.23		14562.68
(D) Nursing homes																
1	INST22043	06.12.1993	1993-94	Janak Tandon Nursing Home	Nursing Home	Beta-01	NH-6	549.78	1200	6.60	13.06	6.46	0.71	7.17	27.25	15.63
2	INST22016	06.12.1993	1993-94	Dayal Medicare	-Do-	Beta-01	NH-7	507.08	1200	6.08	12.04	5.96	0.66	6.61	27.25	14.41
3	INST22015	11.12.1996	1996-97	Dr. Harsh Wardhan & Dr. Sunita	-Do-	Gamma-01	NH-11	800.12	1500	12.00	19.00	7.00	0.77	7.77	24.25	15.07
4	INST22008	06.03.1999	1998-99	Swadesh Kumar & Mukta Mani	-Do-	Beta-02	NH-10	506.25	2000	10.13	18.63	8.50	0.94	9.44	22.17	16.74
5	INS0120028	18.02.2000	1999-00	Shri Krishna Nursing Home	-Do-	Swarn Nagri	NH-22D	1000.00	2200	22.00	36.40	14.40	1.58	15.98	21.21	27.11
6	INS0120026	09.08.2000	2000-01	Balaji Family Care Institute	-Do-	Swarn Nagri	NH-22A	1120.00	2200	24.64	40.24	15.60	1.72	17.32	20.75	28.75
7	INS0120020	19.03.2001	2000-01	Greater Noida Diagnostic Centre	-Do-	Alpha-02	NH-4	859.58	2200	18.91	31.34	12.43	1.37	13.80	20.17	22.27

Sl. No.	Allotment Number	Date of allotment	Period of allotment	Name of the allottee	Name of the category	Name of the Sector	Plot No.	Size of the plot (in sqm)	Rate (per sqm)	Total premium	Premium at commercial rate	Difference in premium	One-time lease rent at the rate of 11 *per cent*	Amount of undue benefit	Period (in year)	Interest up to March 21 at the rate of eight *per cent*
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
8	INS0224101	09.05.2001	2001-02	Green Noida Health And Research Institute	-Do-	Builders Area	NH-27	5497.50	1500	82.46	225.40	142.94	15.72	158.66	20.00	253.86
9	INS0224048	30.08.2001	2001-02	Dr. Rakesh Kr. Prabhaker	-Do-	Alpha-02	NH-10	1000.00	2200	22.00	45.50	23.50	2.59	26.09	19.67	41.06
10	INS0224081	12.11.2001	2001-02	Greater Noida Jain Medical and Res. Centre Private Limited	-Do-	Alpha-02	5	500.00	2200	11.00	23.00	12.00	1.32	13.32	19.50	20.78
11	INS0120057	24.11.2001	2001-02	Greater Noida Jain Medical and Res. Centre Private Limited	-Do-	Alpha-02	NH-5	1000.00	2000	20.00	45.50	25.50	2.81	28.31	19.42	43.98
12	INS0224053	29.11.2001	2001-02	Kalpana Bhargav Edu. & Health Centre Trust	-Do-	Phi-02	NH-29	997.25	2200	21.94	45.39	23.45	2.58	26.03	19.42	40.44
13	INS0224035	02.01.2002	2001-02	Dr. Brijesh Chandra Garg	-Do-	Gamma-02	NH-16	1665.61	2200	36.64	72.12	35.48	3.90	39.38	19.33	60.90
14	INS0120003	04.04.2002	2002-03	Sharda Hosp. & Geriatic Health Care Centr	-Do-	Gamma-02	NH-15	1063.48	2200	23.40	53.36	29.96	3.30	33.26	19.08	50.77
15	INS0224025	05.04.2002	2002-03	Ultra Home Construction Private Limited	-Do-	Omega-01	NH-34	1067.23	2200	23.48	53.53	30.05	3.31	33.35	19.08	50.91
16	INS0120087	10.04.2002	2002-03	Diplomatic Medical & Dental Inst.	-Do-	Delta-01	NH-17	1330.77	2200	29.28	65.38	36.11	3.97	40.08	19.08	61.18
17	INS0224026	03.05.2002	2002-03	Navin Medicare Private Limited	-Do-	Alpha-02	NH-3	1000.00	2200	22.00	50.50	28.50	3.14	31.64	19.00	48.09
18	INS0224100	04.05.2002	2002-03	Venktesh Health Care Private Limited	-Do-	Delta-01	NH-18	1062.50	2200	23.38	53.31	29.94	3.29	33.23	19.00	50.51
19	INS0224106	05.06.2002	2002-03	Goyal Health Centre Private Limited	-Do-	Delta-02	19/1	1000.00	2400	24.00	50.50	26.50	2.92	29.42	18.92	44.53
20	INST22006/A	26.12.2002	2002-03	Dr. R. K. Sharma	-Do-	Beta-01	NH 9	680.75	2400	16.34	34.54	18.20	2.00	20.20	18.33	29.62
21	INS0326007	27.02.2003	2002-03	Dayal Health Care Private Limited	-Do-	Delta-02	NH-20	1000.02	2400	24.00	50.50	26.50	2.92	29.42	18.17	42.76
Total (D) upto May 2003								**24208**		480.27	1039.24	558.97	61.49	620.46		979.37
22	INS0326029	25.06.2003	2003-04	Ivory Hospital Private Limited	Nursing Home	Rho-01	NH-25	874.39	2400	20.99	44.22	23.23	2.56	25.79	17.83	36.79
23	INS0224076	05.07.2003	2003-04	Yatharth Hospital & Trauma Care Service Private Limited	Nursing Home	Omega-01	NH-32	1542.80	2800	43.20	74.93	31.73	3.49	35.22	17.83	50.24

Sl. No.	Allotment Number	Date of allotment	Period of allotment	Name of the allottee	Name of the category	Name of the Sector	Plot No.	Size of the plot (in sqm)	Rate (per sqm)	Total premium	Premium at commercial rate	Difference in premium	One-time lease rent at the rate of 11 *per cent*	Amount of undue benefit	Period (in year)	Interest up to March 21 at the rate of eight *per cent*
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
24	INS0326166	12.08.2003	2003-04	Sanjeevani Nursing Home	Nursing Home	Gamma-01	NH-14	1444.00	2800	40.43	70.48	30.05	3.31	33.35	17.83	47.57
25	INS0326135	25.03.2004	2003-04	Dr. Namita Gupta	Nursing Home	Pi-01	NH-35	1100.35	2800	30.81	60.02	29.21	3.21	32.42	17.08	44.30
26	INS0326136	25.05.2004	2004-05	Dr. B.P. Singh	Nursing Home	Delta-03	NH-21	1000.00	2800	28.00	60.50	32.50	3.58	36.08	16.92	48.84
Total (D) June 2003 onwards								**5962**		163.43	310.14	146.72	16.14	162.85		227.73
Total (D)								**30169.46**		643.70	1349.38	705.69	77.63	783.31		1207.10
(E) Hospital																
1	INST22055	11.02.1999	1998-99	Kailash Hospital Private Limited	Hospital	Knowledge Park-01	23,26	15000.00	1670	250.50	520.40	269.90	29.69	299.59	22.25	533.27
2	INS0224096	20.03.2002	2001-02	Kailash Hospital Private Limited	Hospital	Knowledge Park-01	26	7000.00	1050	73.50	315.50	242.00	26.62	268.62	19.08	410.02
3	INS0120049	17.04.2002	2002-03	Metro Institutes of Medical Science Private Limited	Hospital	Knowledge Park-03	41	10844.72	850	92.18	538.51	446.33	49.10	495.43	19.08	756.22
Total (E) upto May 2003								**32845**		416.18	1374.41	958.23	105.41	1063.64		1699.52
4	INS0326119	02.06.2003	2003-04	Shivalik Nurshing Home Private Limited	Hospital	Knowledge Park-03	40C	4047.00	4000	161.88	202.85	40.97	4.51	45.48	17.92	65.20
5	INS0528027	03.09.2008	2008-09	Max Healthcare Institute Limited	Hospital	Eta-01	HO-01	17200.00	7082	1218.10	3440.00	2221.90	244.41	2466.30	12.67	2499.84
6	INS10-1400001	05.08.2014	2014-15	Yatharth Hospital & Trauma Care Services Private Limited	Hospital	Omega-01	HO-1	4085.00	14500	592.33	1807.41	1215.08	133.66	1348.74	6.75	728.32
7	INS10-1400025	01.12.2014	2014-15	APY MEDI Services Private Limited	Hospital	Sector-03	HO-2	5000.00	14500	725.00	2212.25	1487.25	163.60	1650.85	6.42	847.88
8	INS10-1400053	17.03.2015	2014-15	Shri Krishna Life Line Super Speciality Hospital Limited	Hospital	Swarn Nagri	F-14/ 1,2	5000.00	29000	1450.00	2212.25	762.25	83.85	846.10	6.08	411.54
9	INS10-1400068	04.06.2015	2015-16	Sai Next Generation Diagnosies Pvt. Ltd.	Hospital	Sector-12	HO-01	5000.00	16160	808.00	2309.50	1501.50	165.17	1666.67	5.92	789.33
Total (E) June 2003 onwards								**40332**		4955.31	12184.26	7228.95	795.18	8024.13		5342.12
Total (E)								**73176.72**		5371.49	13558.67	8187.18	900.59	9087.77		7041.64
Total (A+B+C+D+E) up to May 2003								**88074**		1109.51	3672.43	2562.91	281.92	**2844.83**		4594.26
Total (A+B+C+D+E) June 2003 onwards								**177028**		16074.76	37688.42	21613.66	2377.50	**23991.16**		20501.90
Grand Total (A+B+C+D+E)								**265102**		17182.07	41360.84	24178.78	2659.42	**26836.00**		**25096.16**

Source: Data and information provided by GNIDA.

Appendix 5.5.8
(Referred to in paragraph 5.5.6.10)
Statement showing not levying /short levy of penalty on delay in completion of projects

(₹ in crore)

Sl. No.	Name of the allottee	Name of the Sector	Plot No.	Area of plot (in sqm)	Premium	Date of lease deed	Due date of completion	Date of completion[21]	Delay in completion (in months)	Total amount of non-completion penalty	Penalty levied	Net realizable penalty
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Four Seasons Foundation	BZP	4A	113316.00	13.31	26.07.2006	25.07.2009	30.07.2014	61	5.72	3.81	1.91
2	Accurate Education & Research Society	Knowledge Park-03	49	60954.52	7.92	09.01.2006	08.01.2009	10.02.2017	98	6.34	0.47	5.87
3	Good Enough Education Trust	Techzone-IV	06	41282.74	14.08	09.03.2009	08.03.2012	08.03.2018	73	8.24	0	8.24
4	Sunshine Educational & Development Society	Knowledge Park-05	HS-57	20500.00	14.73	29.07.2015	28.07.2018	30.05.2019	10	0.74	0	0.74
5	Vinayak Education Society	Knowledge Park-02	6B	20250.88	3.84	15.03.2007	14.03.2010	28.02.2017	84	2.76	0.36	2.40
6	Sri Sai Kirpa Society	Delta-03	F-5	6435.55	1.01	25.07.2008	25.07.2011	09.01.2014	30	0.15	0.02	0.13
7	Bennett Institute of Higher Education	Techzone-II	10,11,8,9	275390.00	133.29	20.07.2016	20.07.2019	31.03.2021	21	14.00	0.00	14.00
8	Saket Education Society	B.Z.P Area	2	202429.15	17.37	06.05.2006	05.05.2009	31.03.2021	143	33.00	0.00	33.00
9	49 Battalion PAC	Techzone-VII	PAC	194595.14	77.45	08.08.2014	07.08.2017	31.03.2021	44	20.14	0.00	20.14
10	Sunhill Health Care Private Limited	Techzone-IV	12A	121410.00	33.23	21.10.2009	20.10.2012	31.03.2021	102	35.89	0.00	35.89
11	Icare Health Projects & Research Private Limited	B.Z.P Area	4	118577.00	13.30	26.07.2006	25.07.2009	31.03.2021	141	24.74	0.00	24.74
12	Conwood Medipharma Private Limited	Techzone-IV	22	116966.00	29.78	22.02.2011	21.02.2014	31.03.2021	86	22.63	0.00	22.63
13	Global Foundation for Learning And Excellence	Knowledge Park-03	48A	82183.00	13.81	04.10.2006	03.10.2009	31.03.2021	138	24.86	0.00	24.86
14	St. Xavier's Education Trust	Knowledge Park-05	226,227	81156	46.66	07.10.2015	06.10.2018	31.03.2021	33	7.70	0.00	7.70
15	Border Security Force	Knowledge Park-05	39	77563	35.70	08.07.2013	07.07.2016	31.03.2021	57	13.92	0.00	13.92
16	Noida Power Company Limited	Recreational Green	ESS	64000.00	9.60	03.12.2012	03.12.2015	31.03.2021	64	4.42	0.00	4.42
17	Shri Adichunchangiri Shikshana Trust	Techzone-VII	2	60000	33.07	17.10.2014	16.10.2017	31.03.2021	42	7.94	0.00	7.94
18	L.E.A.D. Infraservices Private Limited	Techzone-IV	HS-3	46000	14.52	20.05.2013	19.05.2016	31.03.2021	59	5.95	0.00	5.95

[21] In cases of incomplete projects, the penalty was calculated upto 31 March 2021.

Sl. No.	Name of the allottee	Name of the Sector	Plot No.	Area of plot (in sqm)	Premium	Date of lease deed	Due date of completion	Date of completion[21]	Delay in completion (in months)	Total amount of non-completion penalty	Penalty levied	Net realizable penalty
1	2	3	4	5	6	7	8	9	10	11	12	13
19	Sunhill Health Care Private Limited	Techzone-IV	12B	40500.00	13.20	16.05.2011	15.05.2014	31.03.2021	83	9.31	0.00	9.31
20	Chandralekha Foundation	Techzone-IV	HS-1	40470	13.19	09.10.2014	08.10.2017	31.03.2021	42	3.17	0.00	3.17
21	Noida Power Company Limited	Vill-Gharbara	ESS	35000.00	5.25	14.12.2012	14.12.2015	31.03.2021	64	2.42	0.00	2.42
22	Kewal Ram Gupta Foundation	Knowledge Park-05	41	28449.88	10.27	31.08.2012	31.08.2015	31.03.2021	67	5.03	0.00	5.03
23	Shanti Devi Murlidhar Educational Society	Sector-20	HS-01	27000	35.63	19.10.2016	19.10.2019	31.03.2021	18	3.21	0.00	3.21
24	Shayama Eductional Society	Knowledge Park-05	33	24999.95	10.21	20.01.2011	19.01.2014	31.03.2021	87	7.96	0.00	7.96
25	Radiant Publishers and Information System Private Limited	Knowledge Park-05	204	24000	3.93	10.10.2014	09.10.2017	31.03.2021	42	0.94	0.00	0.94
26	Jagannath Gupta Memorial Education Society	Knowledge Park-03	48/4	21725.55	3.39	23.02.2006	22.02.2009	31.03.2021	146	6.64	0.00	6.64
27	G.B. Educational Society	Knowledge Park-03	29/2	20328.36	2.77	29.05.2007	28.05.2010	31.03.2021	131	4.60	0.00	4.60
28	Divya Foundation	Techzone-IV	23	20302.00	7.57	22.02.2011	21.02.2014	31.03.2021	86	5.75	0.00	5.75
29	J.S. Furnishings (P) Limited	Knowledge Park-05	23	20400.8	4.06	31.08.2010	30.08.2013	31.03.2021	92	3.74	0.00	3.74
30	Delhi Public School Society	Knowledge Park-05	230	20000	14.46	12.06.2015	11.06.2018	31.03.2021	34	2.46	0.00	2.46
31	Stellar Parks Private Limited	Knowledge Park-03	17/1	10000.62	1.30	26.04.2006	25.04.2009	31.03.2021	144	2.50	0.00	2.50
32	Vishwanath Educational Charitable Trust	Knowledge Park-03	25/2	12284.09	1.92	31.03.2010	30.03.2013	31.03.2021	97	1.96	0.00	1.96
33	Vanasthali Jain Society	Zeta-01	HS-32	10000.00	9.09	06.08.2015	05.08.2018	31.03.2021	32	1.45	0.00	1.45
34	Gyan Gangotri Educational Society	Sector-10	HS-2	8500	8.56	18.04.2016	18.04.2019	31.03.2021	24	1.03	0.00	1.03
35	Sushila Sewa Sansthan	Chi-03	NS-83	1000	0.45	23.12.2008	23.12.2011	31.03.2021	112	0.66	0.00	0.66
36	Family Care India Private Limited	Delta-03	NS-30B	1000	1.16	29.06.2015	28.06.2018	31.03.2021	34	0.20	0.00	3.74
Total penalty amount in delayed/not completed project										**302.14**	**4.66**	**297.48**

Source: Data and information provided by GNIDA.

Appendix 5.5.9
(Referred to in paragraph 5.5.7.1)
Statement showing not levying of penalty on delayed execution of lease deed for institutional plots

(₹ in crore)

Sl. No.	Name of the allottee	Date of allotment	Date of checklist	Amount of premium as per checklist	Amount of annual lease rent as per checklist	Due date of execution of lease deed (30 days from issue of checklist)	Date of lease deed executed[22]	Delay in execution of lease deed in months	Amount of penalty	Remarks
1	2	3	4	5	6	7	8	9	10	11
1.	Conwood Medipharma Private Limited	19.05.2010	08.07.2010	29.78	0.74	06.08.2010	22.02.2011	7	0.43	**Penalty calculated on monthly basis**
2.	LEAD Infraservices Private Limited	31.03.2011	04.03.2013	14.52	0.36	02.04.2013	20.05.2013	2	0.06	
3.	Kewal Ram Gupta Foundation	31.03.2011	08.02.2012	10.27	0.26	08.03.2012	31.08.2012	6	0.13	
4.	Aster Institute of Management Private Limited	13.03.2006	03.07.2017	9.05	0.23	01.08.2017	not executed	44	2.39	**As per Authority's order dated 09.09.2014**
5.	Pelican Friends Shiksha Samiti	01.03.2011	23.09.2016	0.63	0.02	22.10.2016	not executed	54	0.24	
6.	Bennett Institute of Higher Education	01.12.2014	19.06.2015	133.29	3.33	18.07.2015	20.07.2016	13	3.75	
Total Amount of Non-levy of penalty for delayed execution of Lease deed									**7.00**	
As per the Authority's office order dated 09.09.2014 related to penalty of delayed execution of lease deed, rate of penalty shall be levied at the rate for first month: No charge, for first year: equal to 12 months' lease rent on *pro-rata* basis, For second year: 1.5 time of 12 months' lease rent and for further extended period: one *per cent* of total premium per month										

Source: Data and information provided by GNIDA.

[22] The penalty was calculated upto 31 March 2021 in those cases where lease deed was not executed till 31 March 2021.

Appendix 5.5.10
(Referred to in paragraph 5.5.7.1)
Statement showing not levying of penalty on delayed execution of lease deed for IT plots

(₹ in crore)

Sl. No.	Name of the allotee	Name of the Sector	Plot No.	Net premium	Annual lease rent	Date of issue of checklist	Due date of execution of lease deed	Date of actual lease deed	Delay in execution of lease deeds(in months)	Amount of penalty
1	2	3	4	5	6	7	8	9	10	11 (6*10/12)
1.	A.L. Softweb Private Limited	Tech Zone-IV	7	20.31	0.46	12.07.2011	11.08.2011	31.10.2012	14	**0.54**
2.	Advance Compusoft Private Limited	Tech Zone-IV	19	20.33	0.51	03.08.2009	02.09.2009	03.02.2010	5	**0.21**
3.	Agbros Builders & Engineers Private Limited	Knowledge Park-03	4	3.7	0.12	30.05.2014	29.06.2014	27.05.2015	10	**0.10**
4.	Ahuja & Anand Real Estate Private Limited	Knowledge Park-05	200	6.85	0.17	13.10.2009	12.11.2009	08.09.2011	21	**0.30**
5.	Ascot Project Private Limited	Tech Zone-IV	10	20.31	0.51	15.01.2010	14.02.2010	29.01.2013	35	**1.48**
6.	Empire E. Parks Private Limited	Knowledge Park-05	05	12.97	0.32	10.01.2008	09.02.2008	12.09.2008	7	**0.19**
7.	G.S. Software Private Limited	Ecotech-I	72	3.83	0.10	25.02.2008	26.03.2008	29.07.2008	4	**0.03**
8.	Grand Peak Infrastructure Private Limited	Knowledge Park-05	60	12.95	0.32	08.01.2008	07.02.2008	27.01.2011	35	**0.94**
9.	Ocean Infraheights Private Limited	Tech Zone-IV	11	27.08	0.68	14.05.2011	13.06.2011	23.07.2013	25	**1.41**
10.	Pivotal Infotech Private Limited	Knowledge Park-05	33A	7.52	0.19	28.05.2013	27.06.2013	31.01.2014	7	**0.11**
11.	S.P. Sai I.T. Private Limited	Tech Zone-IV	17	20.31	0.51	13.10.2009	12.11.2009	28.12.2011	25	**1.06**
12.	Sharp Enterprises Private Limited	Knowledge Park-05	04	16.85	0.42	12.07.2011	11.08.2011	25.10.2012	14	**0.49**
13.	Stellar Informatics Private Limited	Ecotech-I	77	3.83	0.10	03.03.2008	02.04.2008	01.02.2013	57	**0.45**
14.	Vee Aar Control Penals Private Limited	Tech Zone-IV	4/12	1.16	0.029	21.06.2016	21.07.2016	05.02.2019	30	**0.07**
15.	BS & S Infradevelopers Private Limited	Tech Zone-IV	4/10	1.16	0.029	09.08.2014	08.09.2014	04.09.2017	35	**0.08**
16.	Magnamity Infrastructure Private Limited	Tech Zone-IV	4/13	1.16	0.029	21.06.2016	21.07.2016	06.09.2018	25	**0.06**
17.	Praduman Gupta	Tech Zone-IV	4/7	1.16	0.029	21.06.2016	21.07.2016	25.07.2019	36	**0.09**
18.	New Tech Buildtech Private Limited	Tech Zone-IV	39	1.16	0.029	30.05.2017	29.06.2017	30.07.2018	13	**0.03**
19.	Sky Infratech Private Limited	Tech Zone-IV	11A,12 B	1.16	0.029	06.10.2017	05.11.2017	25.05.2018	6	**0.01**
20.	Jagdambey Properties & Promotors Private Limited	Tech Zone-IV	11B	0.58	0.014	21.06.2016	21.07.2016	31.07.2018	24	**0.03**
									Total	**7.68**

Source: Data and information provided by GNIDA.

Appendix 5.5.11
(Referred to in paragraph 5.5.7.3)
Statement showing loss due to incorrect application of land rate for IT plots

(₹ in crore)

Sl. No.	Allotment No.	Date of Allotment	Name of Allottee	Name of Sector	Plot No.	Size of plot (in sqm)	Rate Charged by Authority	Amount	Amount as per Industrial Rate	Amount as per Institutional Rate	Premium of cancelled plots	Loss to GNIDA		
												Premium	One time lease rent (27.5 *per cent*)	Loss in cancelled Plot
1	2	3	4	5	6	7	8	9	10	11	13	14	15	17
1	ITP0330505	22.01.2007	Classic Diamond Tradmart Private Limited	Ecotech-I	B-1/3/1	19992.23	1895.75	3.79	4.01	3.79		0.22	0.06	-
2	ITP0330503	22.01.2007	Skylinker Projects Private Limited	Ecotech-I	58	20109.40	1893.94	3.81	4.03	3.81	0.22		0.06	0.044
3	ITP0330521	14.02.2007	Stellar Informatics Private Limited	Ecotech-I	77	20158.95	1893.94	3.82	4.04	3.82		0.22	0.06	-
4	ITP0330509	29.01.2007	M.M. Infotech Private Limited	Ecotech-I	74	20229.20	1893.94	3.83	4.05	3.83	0.22		0.06	0.044
5	ITP0330519	19.02.2007	G.S. Softwar Private Limited	Ecotech-I	72	20229.20	1893.94	3.83	4.05	3.83		0.22	0.06	-
6	ITP0330507	22.01.2007	D.M. Infotech Private Limited	Ecotech-I	73	20229.20			4.05	3.83	0.22		0.06	0.044
7	ITP0330515	02.02.2007	VAJ Soft Solution Private Limited	Ecotech-I	62	20235.00			4.05	3.83	0.22		0.06	0.044
8	ITP0330506	22.01.2007	Subha Infotech Private Limited	Ecotech-I	61	20354.00	1893.94	3.85	4.07	3.85	0.22		0.06	0.044
9	ITP0330510	29.01.2007	MMA Infrastructure & Developers Private Limited	Ecotech-I	59	21579.75	1882.54	4.06	4.29	4.07	0.22		0.06	0.044
10	ITP0330523	29-03.2007	Focus Computech Private Limited	Knowledge Park-05	47	24224.16	1893.94	4.59	4.75	4.53		0.16	0.04	-
11	ITP0330518	20-02.2007	Galaxy IT Infrastructure Private Limited	Ecotech-I	69	26425.60			5.13	4.91	0.22		0.06	0.044
12	ITP0330513	29.01.2007	Regalia Infotech Private Limited	Ecotech-I	60	27073.43	1855.05	5.02	5.25	5.02	0.23		0.06	0.045
13	ITP0330527	09.04.2006	Splender Infopark Private Limited	Knowledge Park-05	15	40430.71	1816.74	7.35	7.42	7.35	0.08		0.02	0.015
14	ITP0330512	29.01.2007	Galaxy Technobuild Private Limited	Ecotech-I	88	40470.00	1816.74	7.35	7.43	7.35	0.08		0.02	0.015
15	ITP0330516	02.02.2007	Ambica Infotech Private Limited	Ecotech-I	89	40470.00	1816.74	7.35	7.43	7.35		0.08	0.02	-
16	ITP0330517	02.02.2007	Impact IT Solution Private Limited	Ecotech-I	90	40470.00	1816.74	7.35	7.43	7.35		0.08	0.02	-
17	ITP0330524	09.03.2007	Vikas IT Parks Developers Private Limited	Ecotech-I	83&84	40470.00			7.43	7.35	0.08		0.02	0.015
18	ITP0330508	29.01.2007	Dazzle IT Solution Private Limited	Ecotech-I	85&86	40474.75	1816.74	7.35	7.43	7.35		0.08	0.02	-
19	ITP0330511	29.01.2007	BMK Infrastructure & Developers Private Limited	Ecotech-I	70&71	40479.00	1816.74	7.35	7.43	7.35		0.08	0.02	-
20	ITP0330514	02.02.2007	Victor Buildwel Private Limited	Ecotech-I	78&79	40480.00	1816.74	7.35	7.43	7.35		0.08	0.02	-
21	ITP0330504	22.01.2007	C-Net Software Services Private Limited	Ecotech-I	87	40600.00	1816.74	7.38	7.45	7.38		0.07	0.02	-
			Total								**2.01**	**1.29**	**0.88**	**0.40**

Source: Data and information provided by GNIDA.

Appendix 5.5.12
(Referred to in paragraph 5.5.7.5)
Statement showing not submitting and not renewing of bank guarantee in lieu of stamp duty by the allottees

(₹ in crore)

Sl. No.	Name of allottee	Name of Sector	Plot No	Date of Lease deed	Total Premium	Rebate	Net Premium	One time lease rent	Stamp Duty	Interest due at the rate of 18 *per cent p.a.* on stamp duty till March 2021	Total Amount to be recovered stamp duty and interest	BG Submitted by Allottee	Status of BG
1	**2**	**3**	**4**	**5**	**6**	**7**	**8(col.6-col.7)**	**9(col.8 * 27.5 *per cent*)**	**10 (col.8+col.9) * 5 *per cent***	**11**	**12 (col.10+ col.11)**	**13**	**14**
1	Ascot Project Private Limited	Tech Zone-IV	10	29.01.2013	27.08	6.77	20.31	5.59	1.30	1.90	3.20	1.72	BG not renewed
2	Pooja Infotech Private Limited	Knowledge Park-05	19	16.12.2013	22.17	5.54	16.63	4.57	1.06	1.39	2.45	3.21	BG not renewed
3	Qubic Information System Private Limited	Tech Zone-II	01	07.11.2013	20.93	5.23	15.70	4.32	1.00	1.34	2.34	3.19	BG not renewed
4	Skylinker Projects Private Limited	Ecotech-I	58	30.05.2008	3.83	0.00	3.83	1.05	0.24	0.56	0.80	0	BG not submitted
5	A. L. Softweb Private Limited	Tech Zone-IV	7	31.10.2012	27.08	6.77	20.31	5.59	1.30	1.96	3.26	0	BG not submitted
6	BMK Infrastructure & Developers Private Limited	Ecotech-I	70& 71	06.02.2008	7.35	0.00	7.35	2.02	0.47	1.11	1.58	0	BG not submitted
7	RMA Software Park Private Limited	Tech Zone-IV	18	10.02.2010	27.08	6.77	20.31	5.59	1.30	2.60	3.90	5.2	BG not renewed
8	Anant Raj Industries Limited.	Tech Zone	03	16.08.2010	20.88	5.22	15.66	4.31	1.00	1.91	2.91	1.9	BG not renewed
9	Samragi Infotech Private Limited	Tech Zone-II	04	02.06.2011	21.24	5.18	16.06	4.42	1.03	1.81	2.84	1.95	BG not renewed
10	Accurate Education and Research Society	Knowledge Park-03	49	09.01.2006	7.92	0	7.92	2.18	0.81[23]	2.22	3.03	0.81	BG not renewed
Total									**9.51**	**16.80**	**26.31**	**17.98**	

Source: Data and information provided by GNIDA.

[23] Net stamp duty mentioned in checklist.

Appendix 5.5.13
(Referred to in paragraph 5.5.7.6)
Statement showing loss due to failure in cancellation of allotment for projects not executed as per time-schedule

(₹ in crore)

Sl. No.	Name of allottee	Date of Allotment	Name of Sector	Plot No.	Size of plot (in sqm)	Premium after rebate (as per lease deed)	Premium at the rate of 20 *per cent* due for forfeiture
1.	Ahuja & Anand Real Estate Private Limited	11/3/2008	Knowledge Park-05	200	40000.00	6.85	1.37
2.	Anant Raj Industries Limited	31/10/2007	Tech Zone	03	110840.00	15.66	3.13
3.	A.L. Softweb Private Limited	26/11/2008	Tech Zone-IV	7	91308.00	20.31	4.06
4.	Advance Compusoft Private Limited	03/10/2008	Tech Zone-IV	19	100095.25	20.31	4.06
5.	Agbros Builders & Engineers Private Limited	24/12/2005	Knowledge Park-03	4	60000.00	3.65	0.73
6.	Ascot Project Private Limited	03/10//2008	Tech Zone-IV	10	100030.31	20.31	4.06
7.	BMK Infrastructure & Developer Private Limited	29/1/2007	Ecotech-I	70&71	40479.00	7.35	1.47
8.	Elegant I.T. Solutions Private Limited	16/11/2007	Knowledge Park-05	06	80961.18	12.97	2.59
9.	Empire E. Parks Private Limited	27/9/2007	Knowledge Park-05	05	80941.00	12.97	2.59
10.	G.S. Software Private Limited	19/2/2007	Ecotech-I	72	20229.20	3.83	0.77
11.	Gallant Infrastructure Private Limited	31/10/2007	Knowledge Park-05	202	332169.70	46.89	9.38
12.	Grand Peak Infrastructure Private Limited	16/11/2007	Knowledge Park-05	60	80761.70	12.95	2.59
13.	Ocean Infraheights Private Limited	26/11/2008	Tech Zone-IV	11	100035.70	27.08	5.42
14.	Pivotal Infotech Private Limited	05/9/2008	Knowledge Park-05	33A	20160.72	7.52	1.50
15.	Qubic Information System Private Limited	11/3/2008	Tech Zone-II	01	100989.00	15.70	3.14
16.	RMA Software Park Private Limited	30/10/2008	Tech Zone-IV	18	100019.55	20.32	4.06
17.	S.P. Sai IT Private Limited	03/10/2008	Tech Zone-IV	17	100020.20	20.31	4.06
18.	Samragi Infotech Private Limited	31/10/2007	Tech Zone-II	04	100852.00	16.06	3.21
19.	Sharp Enterprises Private Limited	23/8/2007	Knowledge Park-05	04	80900.42	12.53	2.51
20.	Stellar Informatics Private Limited	14/2/2007	Ecotech-I	77	20158.95	3.83	0.77
21.	Ultra Home Construction Private Limited	02/9/2007	Knowledge Park-05	59	80761.70	12.95	2.59
22.	Uppal Housing Limited	07/9/2007	Knowledge Park-05	08	105242.00	17.61	3.52
	Total						**67.58**

Source: Data and information provided by GNIDA .

Appendix 5.5.14
(Referred to in paragraph 5.5.8)
Statement showing status of allotment, lease deed, completed and functional projects in respect of Institutional plots

Name of Scheme[24]	Total population							
	No of Allotees	Area (in sqm)	Lease deed executed (No.)	Area (in sqm)	Completed projects (in nos.)	Area (in sqm)	Functional Projects (in nos.)	Area (in sqm)
INS03	30	629171	26	580841	9	181306	2	7969
INS04	130	1204396	118	1054462	23	282254	3	8129
INS05	36	227190	24	182989	4	64200	4	64200
INS06	8	135181	8	135182	0	0	0	0
INS07	1	0	0	0	0	0	0	0
INS09	96	1059851	65	913526	7	86562	2	6551
INS10	3	26835	3	26835	0	0	0	0
INS10-14	72	1019524	51	833314	6	330639	3	38548
INS11 (2016)	9	28495	5	15995	1	1000	0	0
INS-OL-01 (2016)	4	8009	1	1009	0	0	0	0
INS12 (2018)	3	14664	3	14664	0	0	0	0
MB TOWER	15	2250	13	1950	0	0	0	0
Total	**407**	**4355566**	**317**	**3760767**	**50**	**945961**	**14**	**125397**

Source: Information provided by GNIDA .

[24] Scheme codes were given by the System Division subsequently for the schemes prior to INS10-14, while name of scheme was given in the brochure from INS10-14.

Appendix 5.5.15
(Referred to in paragraph 5.5.8)
Statement showing status of allotment, lease deed and completed projects in respect of IT plots

Name of Scheme[25]	Total population					
	No of allottees	Area (in sqm)	Lease deed executed (Nos.)	Area (in sqm)	Completed projects (Nos.)	Area (in sqm)
BPO01/14	142	97221	87	60221	0	0
ITP01	1	60658	1	60658	0	0
ITP03	32	1992140	32	1992140	1	85030
ITP04	14	1264983	11	974358	0	0
ITP05	1	80962	1	80962	0	0
Total	**190**	**3495963**	**132**	**3168337**	**1**	**85030**

Source: Information provided by GNIDA .

[25] Scheme Code was given by the System Division subsequently for the schemes prior to INS10-14, while the name of scheme was given in the brochure since scheme BPO01/14.

Appendix 6.1
(Referred to in paragraph 6.2.5)
Statement showing schemes which were not put up to the Board of GNIDA prior to their launch

Sl. No.	Name of the scheme	Date of approval by CEO	Period of launch	Date of approval by Board
Group Housing/Builders				
1	BRS 11/2006	04-04-2006	10-04-2006 to 09-05-2006	Not put up to Board
2	BRS 01/2008-09	15-01-2009	16-01-2009 to 06-02-2009	Not put up to Board
3	BRS 01/2010(I)	21-01-2010	22-01-2010 to 16-02-2010	28-04-2010
4	RTS 01/2010	21-01-2010	22-01-2010 to 15-02-2010	28-04- 2010
5	BRS 02/2010	03-03-2010	06-03-2010 to 23-03-2010	28-04-2010
6	BRS 03/2010	21-06-2010	22-06-2010 to 16-07-2010	25-02-2011
7	BRS 04/2010	03-11-2010	11-11-2010 to 10-12-2010	25-02-2011
8	BRS 05/2010-11	21-02-2011	24-02-2011 to 18-03-2011	29-03-2011
9	BRS 01/2014-15	04-06-2014	05-06-2014 to 26-06-2014	Not put up to Board
Commercial Properties				
10	Commercial Builder Plots-I	19-08-2010	20-08-2010 to 14-09-2010	25-02-2011
11	Commercial Builder Plots-II	Feb 2011	08-02-2011 to 04-03-2011	29-03-2011
12	Commercial Builder Plots-III	June 2015	03-06-2015 to 26-06-2015	Not put up to Board
13	Commercial Builder Plots-IV	August 2015	17-08-2015 to 04-09-2015	Not put up to Board
14	Commercial Builder Plots-V	October 2015	30-10-2015 to 19-11-2015	Not put up to Board
15	Commercial Builder Plots-VI	April 2016	26-04-2016 to 18-05-2016	Not put up to Board
16	Commercial Builder Plots-VII	September 2016	02-09-2016 to 14-10-2016	Not put up to Board
17	Commercial Hotel Plots	April 2008	28-04-2008 to 21-05-2008	Not put up to Board
Sports City and Recreational Entertainment Park				
18	Sports City-01	28-02-2011	01-03-2011 to 23-03-2011	29-03-2011
19	Sports City-02	05-06-2014	10-06-2014 to 01-07-2014	12-08-2014
20	Recreational Entertainment Park-01	05-06-2014	10-06-2014 to 01-07-2014	12-08-2014
Farm Houses				
21	Institutional Farm House Scheme	07-01-2011	11-01-2011 to 04-02-2011	25-02-2011

List of Abbreviations

List of Abbreviations

Abbreviations	Full form
ACEO	Additional Chief Executive Officer
ADM (LA)	Additional District Magistrate (Land Acquisition)
BCCI	Board of Control for Cricket in India
BR	Greater Noida Industrial Development Area Building Regulation
BRS	Builders Residential Scheme
CA	Chartered Accountants
CAG	Comptroller and Auditor General of India
CBP	Commercial Builder Plot
CEO	Chief Executive Officer
CIC	Change in Constitution
CII	Cost Inflation Index
CIS	Change in Shareholding
CTCP	Chief Town and Country Planner
DAs	Development Authorities
DMIC	Delhi Mumbai Industrial Corridor
EMC	Electronics Manufacturing Cluster
EWS	Economically Weaker Section
FAR	Floor Area Ratio
GC	Ground Coverage
GDP	Gross Domestic Product
GIDA	Gorakhpur Industrial Development Authority
GNIDA	Greater Noida Industrial Development Authority
GoI	Government of India
GoUP	Government of Uttar Pradesh
GSDP	Gross State Domestic Product
IDA	Industrial Development Authority
IDEA	Interactive Data Extraction and Analysis
IIDD	Infrastructure and Industrial Development Department of GoUP
Industrial Policy 2009	Policy and Procedure for Industrial Property Management (Industrial Policy), 2009
IRP	Interim Resolution Professional
ISRO	Indian Space Research Organisation
IT	Information Technology
ITeS	Information Technologies enabled Services
Karar Niyamavali, 1997	Uttar Pradesh Land Acquisition (Determination of Compensation and Declaration of Award by Agreement) Rules 1997
LAA, 1894	Land Acquisition Act, 1894
LAA, 2013	The Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013
LIDA	Lucknow Industrial Development Authority
LIG	Lower Income Group

LM	Lead Member
Master Plan Regulation, 1998	Greater Noida Industrial Development Area (Preparation/Revision and Finalisation of Master Plan) Regulation, 1998
MCLR	Marginal Cost of funds based Lending Rate
MCPM	Manual for Commercial Property Management, 2008
MIPM	Manual for Institutional Property Management
MIS	Management Information System
MMTH	Multi Modal Transportation Hub
MoA	Memorandum of Agreement
MP 2021	Master Plan 2021
NCLT	National Company Law Tribunal
NCR	National Capital Region
NCRPB	National Capital Region Planning Board
NCRPB Act, 1985	National Capital Region Planning Board Act, 1985
NDC	No Dues Certificate
NOC	No Objection Certificate
NOIDA	New Okhla Industrial Development Authority
NPCL	Noida Power Company Limited
NPRR	National Policy for Rehabilitation and Resettlement
ODP	Outline Development Plan
OSD	Officer on Special Duty
PBG	Performance Bank Guarantee
PLC	Preferential Location Charges
PPH	Persons Per Hectare
PSP	Project Settlement Policy
REP	Recreational Entertainment Park
RM	Relevant Members
RoC	Registrar of Companies
RP	Regional Plan
RTS	Residential Township Scheme
SIDA	Satharia Industrial Development Authority
SPC	Special Purpose Company
SRPs	Sub-Regional Plans
ToR	Terms of Reference
TTFI	Table Tennis Federation of India
UPDESCO	Uttar Pradesh Development Systems Corporation Limited
UPEIDA	Uttar Pradesh Expressway Industrial Development Authority
UPIAD Act, 1976	Uttar Pradesh Industrial Area Development Act, 1976
UPSIDA	Uttar Pradesh State Industrial Development Authority
YEIDA	Yamuna Express Way Industrial Development Authority

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