

CHAPTER I: MINISTRY OF CONSUMER AFFAIRS AND PUBLIC DISTRIBUTION

Department of Sugar and Edible Oils

1. Sugar Development Fund

Under the Sugar Cess Act 1982, a cess of Rs 14 per Quintal as a duty of excise is levied on sugar produced in the country and credited to Sugar Development Fund (Fund) to be provided as assistance for modernization/rehabilitation of sugar mills and cane development. Review in audit of the Fund covering the period April 1995 to March 2001 revealed meagre disbursements while the Fund had accumulated balances ranging between Rs 1081.13 crore and Rs 1328.44 crore during this period. In a number of cases, though loans were sanctioned they were not released. In other cases instalments were released after wide intervals of time. Short-term loans of Rs 37.43 crore sanctioned for sugar cane development to sugar mills were not released due to non-fulfilment of the conditions by sugar mills. Ministry had not evolved any mechanism to assess the progress of implementation of the projects/schemes. Outstanding loan and penal interest stood at Rs 230.15 crore at the end of March 2001. Research studies commissioned were either incomplete or their results not disseminated. Ministry had also not got the functioning of the Fund evaluated. The principal objective, for which this Fund was created, was not fulfilled since the Fund did not contribute much to the growth, development, modernisation or rehabilitation of sugar mills.

Highlights

Despite the availability of funds ranging between Rs 1081.13 crore and Rs 1328.44 crore during 1995-01, disbursements made from the Fund were only between 6 to 32 per cent.

In 39 out of 64 Modernization and Cane Development loans, no loan was released though sanctions were issued 6 to 12 years back. In 145 out of 216 cases under these schemes, the gap between the releases of two subsequent instalments was between one to 11 years.

Rs 230.15 crore including interest and penal interest was outstanding against various sugar mills as of 31st March 2001. Ministry did not devise any mechanism to closely monitor the status of recovery of dues.

Ministry failed to release Rs 37.43 crore to 70 sugar mills as short term loan for development of sugar cane though sanctions had been issued 21 to 37 months earlier.

Only four out of 22 research studies funded from SDF were completed, which were also not subjected to peer review or assessment by departmental/independent agencies. Ministry took no action to disseminate these studies.

Ministry failed to evolve an effective monitoring mechanism to assess the impact of operation of SDF. No evaluation has been conducted since its creation.

1.1 Introduction

In order to facilitate capital investment, modernization and rehabilitation of the sugar industry and to develop the quality and availability of sugarcane, promote research and development activities, Government of India in March 1982 decided to levy a cess at the rate of Rs 5 per quintal on total sugar produced in the country. The cess was to be collected as a duty of excise and credited to the Sugar Development Fund (SDF). Consequently, the Sugar Cess Act, 1982 (Cess Act) and the Sugar Development Fund Act, 1982 (Fund Act) were promulgated in March 1982. The Acts were subsequently amended in October 1982 to provide for a higher rate of cess of Rs 14 per quintal for the purpose of securing additional funds to defray the expenditure on building up and maintaining buffer stock of sugar, meant to stabilize sugar prices.

The cess is collected through the administrative machinery of Department of Revenue, Ministry of Finance. It is reduced by one *per cent* of the cess collected towards the cost of collection. Transfer of cess each year to SDF is done by Ministry of Consumer Affairs, Food & Public Distribution (Ministry) on the basis of estimated collection of cess and likely requirements for meeting the objectives of SDF.

Section 4 of the Fund Act provides for:-

- making loans for facilitating the rehabilitation and modernization of any sugar factory or any unit and undertaking of any scheme for development of sugarcane in the area;
- making grants for research projects aimed at development of sugar industry;
- defraying expenditure for building up of buffer stock of sugar; and
- defraying any other expenditure for the purpose of this Act.

SDF is operated by Ministry in accordance with the Sugar Development Fund Rules, 1983 (SDF Rules) framed by Government under Section 9 of the Fund Act, which provide for disbursement of loans, grants and subsidy to sugar units.

1.2 Organizational set up

The SDF is operated by the Ministry for applying it in accordance with Fund Act. State Governments/Financial Institutions (FI) monitor the proper

implementation of schemes/projects funded out of SDF as well as the repayment of loan with interest.

In the Ministry, the Secretariat organization includes a Sugar Development Fund Division (Division) consisting of an Under Secretary, a Deputy Director-Accounts, a Technical Officer and assistants. This Division is under a Deputy Secretary/Director, who functions under the overall supervision and direction of a Joint Secretary, who in turn reports to Secretary of the Department. The processing and consideration of applications is done by a Standing Committee of SDF (constituted as per the Rules), chaired by the Secretary of the Ministry. The Deputy Secretary/ Director in charge of the SDF Division is the Member Secretary of the Standing Committee and is responsible for placing the loan applications for Modernization / Rehabilitation and Cane development before the Committee. The decisions of the Standing Committee on the loan applications as also for Grants-in-aid are submitted to Government in the form of recommendations for approval. The Integrated Finance Division (IFD) of the Ministry is consulted prior to applications being placed for consideration by the Standing Committee and also while making releases/disbursement from the SDF. The disbursement of loans and repayments into the Fund are done through the Office of Controller of Accounts, working under the overall supervision of Financial Advisor in the Ministry.

1.3 Scope of Audit

The present review is based on the test-check of records of the Ministry and covers the period 1995-2001. The objectives of the review are:

- to determine the efficiency of administration of SDF and achievement of its objectives;
- to evaluate the system and procedures laid down for collections into and payments from SDF;
- to evaluate the effectiveness of monitoring by the Ministry.

1.4 Composition of SDF

The details of cess collected, transferred to SDF, funds utilized, recovery of loans, interest and balance in the SDF at the end of each year since inception till 2000-01 were as under:

(Rs in crore)

Year	Opening balance	Cess collected	Cess transferred	Recovery of loans/ interest	Total funds available	Funds disbursed out of SDF	Percentage disbursement to total fund	Closing balance
1982-95	--	1626.06	1526.00	170.94	2450.25	779.84	31.83	917.10
1995-96	917.10	172.40	130.00	34.03	1081.13	68.09	6.30	1013.04
1996-97	1013.04	191.58	130.00	46.88	1189.92	144.60	12.15	1045.32
1997-98	1045.32	208.06	150.00	48.59	1243.91	278.52	22.39	965.39
1998-99	965.39	188.02	180.00	73.90	1219.29	393.66	32.29	825.63
1999-00	825.63	188.87	250.00	105.57	1181.20	200.61	16.98	980.59
2000-01	980.59	210.69	200.00	147.85	1328.44	95.52	7.19	1232.92
TOTAL		2785.68	2566.00	627.76	--	1960.84		

Report No.2 of 2002 (Civil)

Unutilised balances stood between Rs 825.63 crore and Rs 1232.92 crore each year. Disbursement varied between 6 to 32 per cent only.

The unutilised balances as at the end of each year ranged between Rs 825.63 crore and Rs 1232.92 crore. The disbursements made out of SDF during 1995-2001 ranged between 6 to 32 *per cent* of the total available funds. This is, therefore indicative of ineffective fund management. It would also indicate that the basic objective of creating the Fund for facilitating the rehabilitation and modernization of sugar factories and undertaking of schemes for development of sugarcane was defeated. Ministry stated in August 2001 that transfer of cess to SDF had been in accordance with provision of Section 3(2) of Fund Act and SDF Rules. This is not relevant since Audit has attempted to focus attention on the lack of action on the part of the Ministry to apply the balances in the Fund effectively. This also raises a question as to whether the Cess in its present form is required.

1.5 Management of loans

Modernization/Rehabilitation loans, at a concessional rate of nine percent simple interest per annum, repayable in a maximum period of 13 years inclusive of eight years moratorium, are extended for modification/rehabilitation of plant and machinery and up gradation of technology of sugar mills. 40 *per cent* of project cost is to be provided through SDF, 50 *per cent* by financial institutions and 10 *per cent* by the promoter. Disbursement is to be in two equal instalments, the second being disbursed only on submission of Utilization Certificate (UC) and Progress Reports (PR) for Ist instalment duly certified by Chartered Accountants and forwarded by concerned Financial Institutions (FIs).

Cane Development loans, at a concessional rate of simple interest of nine *per cent* per annum repayable within seven years, inclusive of moratorium of three years are given to sugar mills for undertaking schemes for the development of sugarcane. 90 *per cent* of the total cost of the scheme is advanced from SDF, subject to a maximum of Rupee three crore, and ten *per cent* cost is to be met by Sugar mill or State Government. Loans are disbursed in three annual instalments. Second and subsequent instalments of loans are disbursed on receipt of UC/PR/IR for the first/previous instalment from the concerned State Government, which acts as a monitoring agent for this scheme.

The details of loans sanctioned and released in respect of Modernization / Rehabilitation Projects and Cane Development Schemes since inception were as under:

(Number/Rs in crore)

Sl. No.	Type of loan	Total no. of cases sanctioned		Cases in which no amt. released		Cases in which part amt. released		Cases in which full loan released		Part amt. yet to be released
		Prior to 95-96	During 95-01	Prior to 95-96	During 95-01	Prior to 95-96	During 95-01	Prior to 95-96	During 95-01	
1.	Modernization/	142	72	4	7	1	8	134	60	9
2.	Rehabilitation	(463.70)	(597.14)	(14.77)	(31.62)	(4.01)	(58.12)	(444.13)	(464.97)	(43.22)
	Cane Development	331	51	35	18	176	31	120	02	207
	Schemes	(439.46)	(118.11)	(49.26)	(45.00)	(163.24)	(32.14)	(138.44)	(5.22)	(124.27)
	Total	473	123	39	25	177	39	254	62	216
		(903.16)	(715.25)	(64.03)	(76.62)	(167.25)	(90.26)	(582.57)	(470.19)	(167.49)
		596	64	216	316	(1618.41)	(140.65)	(257.51)	(1052.76)	

Note: - Figures in brackets denote the corresponding amount.

Audit found that in 64 sanctioned cases, no loans had been released as of August 2001. Out of these, in 39 cases loans had been sanctioned more than 6 to 12 years back. This was due to non-fulfilment of any one or all of the necessary requirements/conditions by the Sugar Mills viz, (i) execution of a bipartite or tripartite agreement as the case may be by the Central Government, Sugar Undertaking and/or the State Government/FIs (ii) Providing of security for the loan in the shape of either a bank guarantee or a State Government guarantee or creation of charge against the sugar undertaking's assets (iii) furnishing of proof of having opened a no-lien account and (iv) proof of the sugar undertaking having no overdue payment in respect of the SDF or LSPEF¹.

The gap between first release of instalment and subsequent releases was up to 11 years.

Further, out of 216 cases where part assistance was released by 31st March 2001, in five out of 9 cases of modernization/rehabilitation loans, previous loan instalments were released one to five years back. Similarly, in 140 out of 207 cases of cane development loans, previous loan instalments had been released more than seven to 11 years back and subsequent instalments were not released due to non-compliance of necessary requirements of submission of UCs and PRs/IRs. In 18 cases, the gap between the first release of instalment and subsequent instalments ranged between 4 to 10 years. It was not ascertainable in audit as to how the Ministry ensured that the projects for which only part assistance was disbursed would be able to achieve their objectives. It is evident that unless the sugar mills made up the shortfall/inadequacies noticed, part release of loan would adversely affect modernization/rehabilitation schemes.

The Ministry stated in August 2001 that it had reminded State Governments/FIs/Sugar Mills from time to time for submission of the necessary documents. However, Ministry's stand is not tenable, as Ministry had not evolved a mechanism to assess the progress of implementation of schemes/projects funded out of SDF and the Sugar Mills had failed to even fulfil the requisite conditions to avail the sanctioned loan.

1.6 Management of short-term loans

In November 1997, Government introduced a scheme for short-term loans ranging between Rs 50 lakh to Rs 150 lakh for providing inputs like seeds, fertilizers and pesticides for sugar cane development. Sugar mills availing these loans were to pass on loans to the sugar cane growers. The loan amount along with interest at the rate of nine *per cent* per annum was repayable in four half yearly instalments.

Rs 37.43 crore could not be released for seeds fertilizers, etc.

Audit scrutiny revealed that Ministry sanctioned Rs 138.03 crore to 249 sugar mills between February 1998 to June 1999. Against this, it could release only Rs 100.60 crore (73 *per cent*) up to 31st March 2001 to 179 sugar mills. Rs 37.43 crore (27 *per cent*) could not be released to 70 sugar mills that could

¹ The Government set up the Levy Sugar Price Equalisation Fund (LSPEF) under the LSPEF Act (31) of 1976 (since amended in 1984). According to Act, sugar mills that made excess realisation on levy sugar by charging price higher than the price notified by Central Government had to credit the same to the fund.

Report No.2 of 2002 (Civil)

not furnish the security during the period of validity of the approval even though Government had extended the validity up to May 1999 to facilitate their furnishing of security. Since these were short-term loans for the development of sugar cane at a specific time, their non-release may have defeated the entire rationale/objective of scheme.

The scheme provided for creation of a monitoring committee with representatives of Indian Sugar Mills Association, National Federation of Cooperative Sugar Factories Ltd., the concerned sugar mill, local State Government functionaries and representatives of the sugarcane growers. Only 55 sugar mills had set up the Monitoring Committee.

The scheme provided that in case of default in repayment of principal and interest due, such amount could be deducted from the claims of the sugar mills pending with the Central Government. Ministry stated that in 76 cases of default in repayment etc., banks had been advised to invoke the bank guarantees provided as security for the loan. Ministry did not provide the details of recovery made through invocation of bank guarantees.

1.7 Recovery of loan

The SDF Rules provide that additional interest at the rate of two and half percent per annum is leviable on default in repayment of loan and/or interest by the sugar mills. Ministry can recover the dues in default relating to short term loan from any claim of sugar mill pending with the Ministry. The recovery of loans on account of short terms loans was being shown under cane development loans

The state wise details of due/overdue amount of loans, interest and penal interest as of 31st March 2001 were as under:

(Rs in lakh)

Sl. No.	State	Cane Development Loans				Modernization/Rehabilitation Loans			
		Loan due/overdue	Interest	Penal Interest	Total	Loans due/overdue	Interest	Penal Interest	Total
1.	Maharashtra	1929.65	324.84	76.50	2330.99	3181.59	1878.53	14.65	5074.77
2.	Uttar Pradesh	1000.54	170.47	10.22	1181.23	3782.36	2871.60	14.11	6668.07
3.	Andhra Pradesh	807.47	81.86	41.72	931.05	541.08	502.73	00.05	1043.86
4.	Bihar	74.98	2.47	3.24	80.69	187.02	210.39	00.39	397.80
5.	Punjab	1025.31	233.51	26.63	1285.45	534.42	427.10	-	961.52
6.	Gujarat	35.44	1.10	0.01	36.55	-	-	-	-
7.	Karnataka	298.95	47.09	7.72	353.76	125.37	76.06	00.17	201.60
8.	Tamil Nadu	158.90	24.41	11.26	194.57	226.72	163.45	00.01	390.18
9.	Madhya Pradesh	260.19	54.73	1.12	316.04	186.22	148.95	-	335.17
10.	Haryana	318.64	78.02	13.40	410.06	-	-	-	-
11.	West Bengal	129.57	-	1.06	130.63	-	-	-	-
12.	Assam	97.65	21.14	-	118.79	-	-	-	-
13.	Orissa	442.89	125.91	-	568.80	-	-	-	-
14.	Kerala	3.24	-	0.26	3.50	-	-	-	-
Total		6583.42	1165.55	193.14	7942.11	8764.78	6278.81	29.38	15072.97

Rs 230.15 crore of over due loan remains to be recovered.

The due/overdue amount of loan, interest and penal interest, which was Rs 45.69 crore (cane loan Rs 41.37 crore & modernization loan Rs4.32 crore) as of 31 March 1995, increased to Rs 230.15 crore (cane loan Rs 79.42 crore and modernization loan Rs 150.73 crore) as of 31st March 2001, registering an overall increase of 504 *per cent* within a period of six years. A list containing the details of outstanding loans exceeding Rupees one lakh of loan and interest etc. from various sugar mills as on March 2001 is at **Annex**. The records relating to age-wise breakup of the due/overdues etc. are not available in the Ministry. The Ministry stated in August 2001 that though reasons for default in each individual case had not been compiled, the reasons generally were (i) inadequate cash generation and surpluses after meeting statutory obligations (ii) inadequate cash generation and surpluses to meet the term loans which is the first charge for modernization loans (iii) lower realizations from sugar sales (iv) low level of profits or losses on account of higher State Advised Price for sugarcane compared to the Statutory Minimum Price (v) high accumulated losses tending to erode net worth (vi) inadequate cane availability and (vii) management inefficiencies etc.

Ministry had admitted that the realization of over dues had been difficult as the major defaulting units were in the cooperative and the public sector. While a large share of the public sector mills were under reference to the Board for Industrial & Financial Restructuring (BIFR), a number of cooperative sugar units had a negative net worth. Loans for cane development were paid on the security of a State Government Guarantee, particularly in the State of Maharashtra.

1.8 Research projects/studies

The SDF Rules provide that grants-in-aid may be sanctioned to established institutions, connected with sugar industry for carrying out research aimed at promotion and development of any aspect of sugar industry subject to terms and conditions as may be agreed between Ministry and recipient organizations.

As of March 2001, the Ministry sanctioned Rs 34.40 crore between July 1988 and March 2001 and released Rs 19.76 crore to seven research units for taking up 22 research studies. The details were as under:

(Rs in lakh)

Name of the Institute	Number of research studies assigned	Amount sanctioned/ released	Date of sanction/ release	Project status
Simbhoali Sugar Mills Ltd. Ghaziabad(UP)	One	45.48 45.10	July 1988 Sept.1988 to January 1994	Completed
Ganda Singh Sugar cane Breeding & Research Institute, Seorahi, Distt. Deoria(UP)	One	604.91 180.00	May 1990/ June 1990	Incomplete

Report No.2 of 2002 (Civil)

Name of the Institute	Number of research studies assigned	Amount sanctioned/ released	Date of sanction/ release	Project status
Indian Council of Agricultural Research, New Delhi	One	<u>2278.54</u> 1349.53	<u>Sept.1989</u> Jan.90 to March 1997	Completed
Vasantdaa Sugar Institute, Pune,	Eleven	<u>282.991</u> 238.251	<u>Sep.89 to April 98</u> Oct.89 to Dec.98	Two completed
Sugar cane Breeding Institute, Coimbatore(TN)	Five	<u>164.03</u> 121.34	<u>Feb.98 to May 2000</u> April 99 to Feb.2000	All incomplete
Main Biocontrol Research Laboratory (unit of Tamil Nadu Coop.Sugar Factory)	Two	<u>20.44182</u> 8.5955	<u>Aug.98 to June 99</u> December 1998	Incomplete. In one case no funds released
Shirpur Shetkari Sahkari Sakhar Karkhana Ltd., Dhule (MS)	One	<u>43.50</u> 33.50	<u>August 1998</u> November 1999	Incomplete

Dissemination of four completed studies were not made.

Out of 22 studies, only four studies were completed. The four studies completed as of August 2001, had not been subjected to any assessment or peer review by the departmental/independent agencies. The Ministry took no action to disseminate the results of the research studies. It failed to assess the utility of these studies for the purpose of the sugar industry and sugarcane growers. Rs 19.76 crore is likely to prove wasteful.

In 17 studies, out of three to five instalments, which were to be released, only one/two instalments were released as of August 2001. The validity period for completion of 14 studies had also expired. In one research study, the project was sanctioned in June 1999 but no funds were released up to August 2001.

The Ministry stated in August 2001 that these research studies were entrusted to various research institutions and the research results get disseminated in the normal course of their publication. However, The Ministry has agreed to place research studies before Standing Research Advisory Committee for evaluation and had also stated that upon such evaluation, the research results would be circulated to the industry authorities.

1.9 Monitoring

The SDF Rules provide that Central Government in consultation with the State Government would make provisions for monitoring by the State Government of utilization of loans, the progress of the scheme, repayment of loan with interest etc. Ministry did not exercise watch through the PR/IR and UCs submitted by the sugar mills FIs / State Governments. The Ministry did not prescribe any specific time limit for the submission of PR/IR and UCs. In 98 out of 138 test-checked cases of Modernisation/Rehabilitation and Cane Development, PR/IR/UCs for the last loan instalment availed were awaited for periods ranging from one year to 13 years.

Ministry stated in September 2000 that monitoring of the implementation of Cane Development schemes and Modernization/Rehabilitation projects rested with the State Governments and FIs respectively. As UCs/IRs were furnished through the State Governments/FIs, their authenticity was not in doubt

Ministry further stated that it had decided to call for impact reports within two years of completion of project failing which the concerned defaulting sugar unit would be debarred for future loans, and to discourage late submission of utilization certificates. Wherever the gap between two successive instalments was unreasonably high, sugar units would not be disbursed any further loan instalments.

1.10 Evaluation

Ministry had not carried out any evaluation on the impact of operation of SDF. Such evaluation would have assisted the Ministry in assessing the extent to which the objectives of the SDF viz. modernization/rehabilitation of sugar mills and development of sugarcane had been achieved.

The Ministry stated in August 2001 that it was true that no evaluation by an independent agency on the impact of the operation of the SDF has been made. The High Powered Committee on Sugar Industry (Mahajan Committee), however, had gone into the operation of the SDF and had made appropriate recommendations and commented on the contribution that the SDF has made to the development of the sugar industry.

1.11 Conclusion

The Fund did not contribute to the growth, development, modernization/rehabilitation of sugar factories and cane development as disbursements were 6 to 32 *per cent* of the available funds, which ranged from Rs 1081.13 crore to Rs 1328.44 crore during 1995-2001. The Fund was never evaluated keeping in view the balances each year. Ministry had not evolved any mechanism to assess the progress of the implementation of the projects/schemes. Even the sugar mills had failed to fulfil the requirements/conditions to avail of the sanctioned loan. As a result, in 39 out of 64 cases of Modernisation and Cane Development no loan was released though sanctions were issued six to 12 years back. The gap between first and subsequent release of instalments was between one to eleven years. The due/overdue amount of loan and penal interest stood at Rs 230.15 crore at the end of March 2001. Objectives of short-term loans for providing inputs like seeds, fertilizers and pesticides for development of sugarcane could not be achieved due to non-release of Rs 37.43 crore to 70 sugar mills, defeating the entire objective of the scheme.

Annex
(Refers to Paragraph 1.7)

**Position of due/over due amount exceeding one lakh of loan interest & penal interest
in respect of SDF Loan as on 31.3.2001**

Cane Development loans including short terms loans (Rs in lakh)

Sl. No.	Sugar Unit	Amount due
MAHARASHTRA		
1.	M/s.Gujanana SSK Ltd. at Taluka & Distt. Beed (Coop)	65.53
2.	M/s. Vinayak SSK Ltd. Parsoda, Taluka Vaijapur Distt. Aurangabad, (Coop)	82.70
3.	M/s Godhavari dodhna SSK Ltd. Deonandra, P & T Pathuri, Parbhani (Coop).	46.80
4.	M/s. Shri Ram SSK Ltd. Phaltan, Distt. Satara(Coop)	28.71
5.	M/s. Shetkari SSK Ltd. Killari, Distt. Latur (coop)	26.20
6.	M/s.Ambajogai SSK Ltd.P.O. Ambasakari, Distt Beed (coop)	12.97
7.	M/s.Shri Penzari Kan SSK Ltd.Bhodne Tq. Sakar Distt. Dhulia (coop)	27.29
8.	M/s. Kopergaon SSK Ltd. Gautamnagar, Distt. Ahmednagar (Coop)	226.97
9.	M/s.Shri Satpuda Tapi Parisar Sakhar Karkhana Ltd.PO Purushottamnagar Ytal. Shaahoda, Dhulia-4243401 (Coop)	241.01
10.	M/s. Nasik SSK Ltd.PO Palsa, Distt. Nasik (Coop)	2.69
11.	M/s Shirpur Shetkari SSK Ltd., Shivajinagar Dahiwal Taluka, Shirpur, Dhule. (Coop).	1.88
12.	M/s.Girna SSK Ltd..Bhauasaheb Nagar, Hirajinagar, Distt. Nasik. (Coop)	48.59
13.	M/s. Belganga SSK Ltd. (Bhoras), Chalisgaon, Distt. Jalgaon (Coop)	7.92
14.	M/s. Vasant Dada Shetkari SSK Ltd., Sangil (Coop)	5.73
15.	M/s. Sri Ram SSK Ltd., Babdeo Distt. Nagpur	61.21
16.	M/s. Vishwas Rao SSK Ltd., Distt. Sangli(Coop)	16.34
17.	M/s.Kada SSK Ltd.,Distt. Beed (Coop)	24.17
18.	M/s.The Wainganga SSK Ltd., Tal.Maholi, Distt. Bhanadra. (Coop)	45.79
19.	M/s.Sanjay SSK Ltd.,Sindkheda, Tq. Distt. Dhule (Coop)	80.73
20.	M/s. Shetkari SSK Ltd., Dhamangaon Distt. Amravati (Coop)	82.70
21.	M/s.Shri Balaji SSK Ltd., Keshanagpur PO Masalapan Distt. Akola. (Coop)	63.87
22.	M/s. Niphad SSK Ltd., Pimplai, Bhansaheb Nagar Distt. Nasik. (Coop)	17.55
23.	M/s. Shri Ganesh SSK Ltd.,Ganeshnagar, Ranjangaon Khurd, Tq. Kopargaon Distt. Ahmednagar (Coop)	2.47
24.	M/s. Tuljabhawani SSK Ltd., Tuljapur, Distt. Osmanabad. (Coo)	127.22
25.	M/s.Rahuri SSK Ltd.,Rahuri, Distt. Ahmednagar (Coop)	2.29
26.	M/s.Jalna SSK Ltd., Distt. Jalna(Coop)	70.00
27.	M/s.Rajgad SSK Ltd., Nigade, Distt. Pune (Coop)	69.31
28.	M/s Shankar SKK Ltd. Waghawade, Dist. Nanded. (Coop).	27.51
29.	M/s.Gangapur SSK Ltd., Raghunathnagar Tiluk, Gangapur, Distt. Aurangabad.	10.14

Sl. No.	Sugar Unit	Amount due
30.	M/s.Parner TalukaSSK Ltd., Devi Bhayare Taluk Distt. Ahmednagar (Coop)	259.04
31.	M/s.Krishna SSK Ltd.,Shivnagar, Distt.Satare (Coop)	30.33
32.	M/s.Jai Kisan SSK Ltd., Bodegaon,Mungsainagar Distt. Yavatmal (Coop)	151.67
33.	M/s.Bhagwati SSK Ltd.,Distt. Solapur (Coop)	6.33
34.	M/s. Majalgaon SSK Ltd., Sundernagar, Talgaon Tal. Majalgaon, Distt. Beed (Coop)	115.33
35.	M/s Vasant SSK Ltd. Kasoda Tal. Erondol Distt. Jalgaon, (Coop)	41.07
36.	M/s. Jawahar Shetkari SSK Ltd., Hapuri Yalgud Tal. Hatkanagale Distt. Kolhapur	7.60
37.	M/s. Tasgaon Taluka SSK Ltd. Turachi Tal. Talgaon Distt. Sangli (Coop.)	5.35
38.	M/s. Shree Bhageshwari SSK Ltd. Partur Distt. Jalna (Coop.)	4.77
39.	M/s. Godavari Manar SSK PO Shankarnagar, Tq. Diloti, Distt. Nanded (Coop.)	17.28
40.	M/s. Pushpawati SSK Ltd. Pusad, Distt. Yavatmal (Coop.)	101
41.	M/s. Narsinha SSK Ltd. Lohagaon Distt. Parbhani. (Coop.)	4.81
42.	M/s. The Akola Zilla SSK Karkhana Ltd. Vizara Yeota Tq. Distt. Akola (Coop.)	6.78
43.	M/s. Sahyadri SSK Ltd. Yeshwantnagar, Distt. Satara (Coop.)	4.78
44.	M/s. Shri Shankar SSK Ltd. Mangtrol Deorao Patilnagar, Distt. Yavatmal. (Coop.)	6.72
45.	M/s. Kannad SSK Ltd. Mahatma Phule Nagar Tal Kannad Distt. Aurangabad (Coop.)	16.06
46.	M/s. Jai Jawan Jai Kisan SSK Ltd. Lalbahadur Shastrinagar, Distt. Latur (Coop.)	3.72
47.	M/s. Shri Vrideshwar SSK Ltd. Adinathnagar, Distt. (Mah.) (Coop.)	3.13
48.	M/s. Shri Bhogawati SSK Ltd. Shahunagar, Distt. Kolhapur (Coop.)	28.88
49.	M/s. Pushpadanteshwar SSK Ltd. Dhuli (Coop.)	49.83
50.	M/s. New Phalthan Sugar Works Ltd. Tal. Phalthan Distt. Satara	26.38
UTTAR PRADESH		
1.	M/s. Kisan Sahakari Chini Mills Ltd. Puranpur Distt. Pilibhit	26.83
2.	M/s. The Kisan Sahakari Chini Mills Ltd. Sultanpur (Coop.)	20.50
3.	M/s. The Kisan SCM Ltd. Anoop Shahir Distt. Bullandshahr, (Coop.)	26.64
4.	M/s. The Kisan SCM Ltd. Ghosi, Distt. Mau (Coop.)	26.83
5.	M/s. Kisan Sahakari Chini Mills Ltd. Rasra Distt. Balia	13.99
6.	M/s. Kisan SCM Ltd. Kaimganj Distt. Farrukhabad, (Coop)	26.83
7.	M/s. Rudra Bilas Kisan Sahakari Chini Mills Ltd. PO Bilaspur, Distt. Rampur	26.83
8.	M/s. UP State Sugar Corp. Unit-Rohanakalan, Distt. MuzaffarNagar.(P.S.)	1.87

Report No.2 of 2002 (Civil)

Sl. No.	Sugar Unit	Amount due
9.	M/s. UP State Sugar Corpn. Unit Jarwal Road Dist. Bahraich (PS)	1.70
10.	M/s. UP state Sugar Corpn. Unit Ramkola, Distt. Deoria (PS)	3.81
11.	M/s. The Kisan SCM Ltd. Satha Distt. Aligarh,(Coop.)	26.83
12.	M/s. UP State Sugar Corpn. Unit Bhatni, Distt. Deoria (PS)	2.89
13.	M/s. Ghatampur Sugar Co. Ltd. Unit of UP State Sugar Corpn. Ltd. Distt. Ghatampur (PS)	27.43
14.	M/s. Kashi Sahkari Chini Mills Ltd. Aurai Distt. Varanasi,(Coop)	26.83
15.	M/s. Mahalakshmi Sugar Mills Ltd. PO Iqbalpur Distt. Haridwar (Pvt.)	7.16
16.	M/s Gangeswar Ltd. Deoband, Distt. Saharanpur (Pvt.)	45.20
17.	M/s Gangeswar Ltd. PO Ramkola, Distt. Deoria (Pvt.)	107.56
18.	M/s Dhampur Sugar Mills Ltd., Unit D.S.M. Sugar Barabanki (Pvt.)	49.75
19.	M/s The Basti Sugar Mills Co. Ltd. PO Sugar Fty. Basti, Distt. Basti (Pvt.)	104.35
20.	M/s Ramgarh Chini Mills Rangli Distt. Sitapur (Pvt.)	12.93
21.	M/s. Govindnagar Sugar Ltd. Walterganj, Distt. Basti (Pvt.)	21.73
22.	M/s Ganga Kisan Sahakari Chini Mills Ltd., Morna Distt. Muzaffarnagar. (Coop)	12.12
23.	M/s Chilwaria Sugar Ltd. PO Chilwaria, Distt. Bahraich. (Pvt.)	55.07
24.	M/s. D.S.M. SUGAR (Kashipur) Unit of DSM Agro Products Ltd. Kashipur, Distt. Nainital (Pvt.)	6.22
25.	M/s D.S.M. Sugar Asmoli PO Asmoli, Distt. Moradabad (Pvt.)	2.82
26.	M/s Dhampur Sugar Mills Ltd., Unit Dhampur Distt. Bijnor (Pvt.)	168.58
27.	M/s Sakumbari Sugar & Allied Indo Ltd., Vill Todarpur, Distt. Saharanpur (Pvt.)	4.89
28.	M/s Khalilabad Sugar Mill (P) Ltd., PO Khalilabad Distt. Basti (Pvt.)	55.64
29.	M/s Shree Ajudhia Sugar Mills, PO Raja ka Shaspur, Moradabad (Pvt.)	55.63
30.	M/s Kitply Industries Ltd., Sugar Unit Rupapur Tehsil Shahabad, Distt. Hardoi (Pvt.)	31.13
31.	M/s Kisan Sahakari Chini Mills Ltd., Sampurannagar, Distt. Lakhimpurkheri (Coop)	24.61
32.	M/s Rai Bahadur Narain Singh Sugar Mills Ltd. Dak Lakshar, Distt. Haridwar (Pvt.)	12.43
33.	M/s Kisan Sahakari Chini Mills ltd. PO Mahmudabad Distt. Sitapur, M/s. Majalgaon SSK Ltd., Sundernagar, Talgaon Tal. Majalgaon, Distt. Beed (Coop)	14.27
34.	M/s. Agauta Sugar & Chemicals, Vill. Bhandoria, Dist. Bulandshahr (UP) (Pvt.)	55.63
35.	M/s Kisan Sahakari Chini Mills Nanpara Distt. Bahraich (UP) (Coop)	39.58
36.	M/s The Kisan Sahakari Chini Mills Ltd., Gadarpur Distt. Udham Singh Nagar (Coop)	5.47
ANDHRA PRADESH		
1.	M/s Palakol Coop. Sugar Ltd., Poolarelli Distt. West Godavari (Coop)	69.09
2.	M/s Nandyal Coop. Sugar Ltd., Ponnapuram, PO Nandyal, Distt. Kurnool (Coop)	68.43
3.	M/s Sri Hanuman Coop. Sugar Ltd. Hanuman, Distt. Krishna (Coop)	44.79

Sl. No.	Sugar Unit	Amount due
4.	M/s The West Godhvari Coop. Sugars Ltd. Surapaguddam Bhimdole Tal. Eluri, Distt. West Godavari (Coop)	36.17
5.	M/s Nizam Sugar Fty. Ltd, Unit Seethanagaram, Distt. Vijanagaram (P.S.)	11.54
6.	M/s The Paleair Coop Sugars Ltd., Rajeshwarapuram, Distt. Khameni, (Coop.)	77.64
7.	M/s Anakapalle Coop Agri. & Industrial Society Ltd. Distt. Visakhapatnam (Coop)	40.19
8.	M/s Nizam Sugars Fty, Ltd., Unit Zaheerabad Distt. Medak (P.S.)	96.18
9.	M/s Nizam Sugar Fty. Ltd. Unit Shakarnagar, Distt. Nizamabad (P.S)	13.00
10.	M/s Nizam Sugar Fty, Unit Metapally Distt. Karim Nagar (P.S.)	77.87
11.	M/s Nizam Sugar Fty. Ltd. Unit Babbili (P.S.)	20.60
12.	M/s The Nizam Sugar Ltd. Laztchayyapta, Distt. Vizianagaram (P.S.)	39.41
13.	M/s Sri Venkateshwara Coop. Sugars Ltd., Tirupatti Distt. Chittor (Coop)	31.40
14.	M/s Thandava Coop Sugars Poyakaraputa Distt. Vishakhapatnam (Coop)	8.51
15.	M/s Amadalavalasa Coop. Sugars Ltd. Srikakulami (Coop)	49.47
16.	M/s Vijayarama Gajapatte Coop. Sugars Ltd. Bhimasingh, Vijinagaram (Coop)	41.64
17.	M/s Chodavaram Coop Sugar Ltd. Govada, Distt. Vishakhapatnam (Coop)	26.72
18.	M/s Nagarjuna Coop. Sugar Fty. Ltd. Gurzala Distt. Guntur (Coop.)	31.57
19.	M/s Empee Sugar & Chemicals Ltd. Distt. Nellore (Pvt.)	34.62
20.	M/s Shree Vaani Sugars & Industries Ltd., Punganur Distt. Chittor (Pvt.)	84.75
21.	M/s Nizam Sugar Ltd. Unit Mambojipally Distt. Medak (P.S.)	11.07
22.	M/s The Chittor Coop. Sugar Fty. Ltd. Chittor (Coop.)	3.46
23.	M/s Kakatiya Cement Sugar Industries (Pvt.)	12.83
BIHAR		
1.	M/s Bihar State Corp., Unit Sugauli Distt. East Champaran (P.S.)	6.84
2.	M/s Bihar State Corp., Unit Garaul. Distt. Vaishali (P.S.)	28.22
3.	M/s Bihar State Corpn., Unit Lauriya Distt. West Champaran (P.S.)	13.04
4.	M/s Bihar State Corpn., Unit Motipur (P.S.)	13.35
5.	M/s Bihar State Corpn., Unit New Savan, Distt. Siwan (P.S.)	8.46
6.	M/s Bihar State Sugar Corpn. Unit Banmankhi, Distt. Purnea (P.S.)	10.77
PUNJAB		
1.	M/s Fazilka Coop. Sugar Mills Ltd. Fazilka, Distt. Ferozpur (Coop)	222.77
2.	M/s Janta Coop. Sugar Mills Ltd. Bhagpur, Distt. Jalandhar (Coop)	180.64
3.	M/s Tarantaran Coop0. Sugar Mills Ltd. Distt. Amritsar (Coop)	142.58
4.	M/s Punjab Khand Udyog Ltd., PO Zira Distt. Ferozpur (Coop)	129.88
5.	M/s The Ajnala Coop. Sugar Mills Ltd. Bhala Pind, Distt. Amritsar. (Coop)	2.94
6.	M/s Faridkot Coop Sugar Mills Ltd., Rori Distt. Faridkot, Punjab (Coop)	169.52
7.	M/s Jagraon Coop. Sugar Mills Ltd., Hathoor Distt. Ludhiana (Coop)	153.70
8.	M/s Oswal Sugar Ltd., Mukerian Distt. Hoshiarpur (Pvt.)	91.13

Report No.2 of 2002 (Civil)

Sl. No.	Sugar Unit	Amount due
9.	M/s Budhlada Coop. Sugar Mills Ltd., Budhlada Tal Mansa, Distt. Bathinda (Coop)	187.78
10.	M/s Picadilly Sugar & Allied Industries Ltd., Jakhal Road Distt. Patiala (Pvt.)	4.50
GUJARAT		
1.	M/s Shree Una Taluka Sahakari Khand Udyog Mandli Ltd., Distt. Junagarh Coop.	36.54
KARNATAKA		
1.	M/s The Sugar Co. Ltd. Sugar Town, Distt.Mandya (Pvt.)	9.52
2.	M/s The KamapliCoop.Sugar Fty.Ltd., Kampli, Distt. Bellary(Coop).	65.26
3.	M/s Bhadra SSK Niyamit DevangereDistt. Chitradurga (Coop)	25.60
4.	M/s Shri Chumundeshwari Sugar Ltd. Distt. Mandya(Pvt.).	68.49
5.	M/s Ghataprabha SSK, Niyamit, Gokak, Distt. Belgaum(Coop).	9.79
6.	M/s Shree RamaSSK Ltd., Chunchanakatta, K.R.Nagar Taluka Distt. Mysore (Coop).	26.59
7.	M/s Pandavapura SSK Ltd., Pandavapura, RS Mandya - Distt.(Coop).	55.63
8.	M/s Raibhag SSK Niyamit Raibag,Distt. Belgaum (Coop).	37.88
9.	M/s Sh. HalasidhanathSSK Ltd., NippaniTel. Chikodi, Distt, Belgaum(Coop).	13.50
10.	M/sVanivilasa Coop. Sugar Fty. Ltd. Hiriur, Distt. Chitradurge (Coop).	12.47
11.	M/s Dakshina KannadaSSK Ltd., Brahmabar, Distt. Mangalore,(Coop).	28.94
TAMIL NADU		
1.	M/s Amaravathi Coop. SugarMills Ltd., Krishnapuram(Coop).	12.84
2.	M/s The dharampuri Distt.Coop. SugarMills Ltd. Palacade Distt. Dharampuri (Coop).	12.94
3.	M/s. The Madurantakam Coop. Sugar Ltd., Padalam,Distt. Chengalapattu (Coop).	54.67
4.	M/s Sakthi Sugars Ltd. Sivaganga, Unit, T.N. (Pvt.)	37.93
5.	M/s Sakthi Sugars Ltd. Shaktinagar, Unit Bhavani, Distt. Erode (Pvt.)	6.48
6.	M/s Dharani Sugar & Chemicals Ltd., Dharaninagar Tal. Sivagiri, Distt. Tirunelveli(Pvt.)	7.06
7.	M/s Chengalrayan Coop Sugar Mills Ltd. Periyasevalai Distt.South Arcot (Coop)	2.41
8.	M/s MAC Agro Indus Ltd. Sugar Division Mudiampakkam Villupuram Distt.T.N. (Pvt.)	44.96
MADHYA PRADESH		
1.	M/s Seth Govindram Sugar Mills PO Mohidpur Road, Jeera Distt.Ratlam,(P.S)	48.35
2.	M/s Jaora Sugar Mills Pvt. Ltd. PO JaoraRatlam	111.44
3.	M/s Bhopal Sugar Industries Ltd. PO & Distt. Sehore (Pvt.)	18.52
4.	M/s The Gwalior Sugar Co.Ltd. PO Dabra, Distt. Gwalior(Pvt.)	55.62
5.	M/s Malwa SSK Ltd. Barlai (Kashipara), Indore (Coop.)	3.35
6.	M/s The Jiwaji Rao Sugar Co.Ltd., PO Dallauda, Madsour (P.S)	23.12
7.	M/s Girdhari Lal Sugar Allied Industries Ltd.(Pvt.)	55.63
HARYANA		
1.	M/s Panipat Coop. Sugar Mills Ltd., PanipatCoop)	116.93

Sl. No.	Sugar Unit	Amount due
2.	M/s Bhuna Coop. Sugar Mills Ltd. Bhuna Distt. Hisar(Coop.)	90.65
3.	M/s Meham Coop. Sugar Mills Ltd. Meham Distt. Rohtak(Coop).	5.62
4.	M/s Kaithal Coop. Sugar Mills Ltd.(Coop).	59.82
5.	M/s Haryana Coop. Sugar Mills Ltd. Distt.Rohtak (Coop.)	122.27
6.	M/s Naraingarh Sugar Mills Ltd.Shahzadpur, Tal. Naraingarh, Distt. Ambala (Pvt.)	14.76
WEST BENGAL		
1	M/s Khaitan Agro Complex Ltd.,PO Plassey Sugar Mills Distt. Nadia (Pvt.)	130.63
ASSAM		
1.	M/s Assam Coop. Sugar Mills Ltd. Barubamungaon Distt.Jorhat(Coop.)	51.85
2	Ms.Nowgong Coop. Sugar Mills Ltd. Kampur, Distt.Nowgong(Coop.)	66.94
ORISSA		
1.	M/s Ponni Sugars Chemicals Ltd. Unit Bargarh Sugar Mills, Distt. Samballpur (Pvt.)	329.65
2.	M/s Ponni Sugars Chemicals Ltd. Sagarpalli, Devgaoan, Distt.Bolangir, Pin767002(Pvt.)	165.34
3.	M/s Western Orissa Sugars Ltd., Distt.Kalahandi(Pvt.)	50.05
4.	M/s Aska Coop Sugar Factories Ltd. Nugan, P.O.Aska (Coop)	23.75
KERALA		
1	M/s The Cooperative Sugars Ltd. Chittur Menonpare Distt.Palghat Kerala(Coop)	3.50
Modernisation/Rehabilitation Loans		
MAHARASHTRA		
1	M/s Kisanveer Satara SSK Ltd. Bhuinj, Distt. Satara (Coop)	69.86
2	M/s Gangapur SSK Ltd. PO Raghunathnagar, Distt,Aurangabad(Coop).	46.08
3	M/s Purma SSK Ltd. Basmath nagar, Distt. Parbhani (Coop)	141.22
4	M/s Ambajogai SSK Ltd. PO Ambasakhar Taluk, Distt. Beed (Coop)	568.91
5.	M/s Shirpur SSK Ltd. (Coop) Dohiwad Taluk Shirpur (Coop)	597.00
6	M/s Shetkari SSK Ltd. Sangli, Vasant Dada (Coop).	14.25
7	M/s Jai Bhawani SSK Ltd. Beed (Coop)	637.82
8	M/s Shree Shankar SSK Ltd. Sadashivnagar, Distt. Solapur (Coop)	213.45
9	M/s Vasant SSK Ltd. Pusad, Distt.Yavatmal(Coop)	546.04
10	M/s Parvara SSK Ltd., Parvaranagar, Ahmednagar (Coop).	276.82
11	M/s The Girna SSK Ltd., Bhanahali, Hirayanagar, Distt. Nasik (Coop).	261.31
12	M/s Balganga SSK Ltd., Distt. Jalgaon(Coop).	98.33
13	M/s Madukar SSK Ltd., Nhavimaarg, Faizpur, Distt. Jalgaon (Coop).	103.69
14	M/s Vasant Rao Dada Patil SSK Ltd., Vithawadi Tal, Kalwan Distt.Nasik (Coop).	243.07
15	M/s Sahyadri SSK Yasvantnagar, Distt. Satara (Coop).	189.74
16	M/s Godavari Manar SSK Ltd., Tal. Biloli Nanded (Coop).	545.38
17	M/s Samarth SSK Ltd., Ankushnagar ,PO Wadigodri Distt. Jalna(Coop).	28.06
18	M/s Kannad SSK Ltd., Mahatma Phule (Coop).	78.23

Report No.2 of 2002 (Civil)

Sl. No.	Sugar Unit	Amount due
UTTAR PRADESH		
1.	M/s Kisan Sahakari Chini Mills Ltd., sitarganj, Distt.Nainital (Coop).	183.02
2.	M/s Kisan Sahakari Chini Mills Ltd., Sompornanagar Lakhimpur Kheri (Coop).	98.22
3.	M/s Chhata Sugar Ltd. Chhata Distt. Mathura (PS)	409.66
4.	M/s Bazpur Coop.Sugar Distt. Nainital (Coop)	80.56
5.	M/s Bagpat Coop.Sugar Distt. Meerut(Coop)	144.75
6.	M/s Shankart/Kanoria Sugar Mills Captainganj Distt. Deoria/Kanshinagar (Pvt.)	34.40
7.	M/s UP State Corp. Ltd. Mohiuddinpur, Distt. Meerut,(PS)	165.94
8.	M/s Cawnpore Sugar, Kanpur(Pvt.)	235.03
9.	M/s Swadeshi Chini & Manufacturing Co.Ltd.(Pvt.)	70.15
10.	M/s Saraya Sugar Mills Ltd. Sardarnagar, Distt. Gorakhpur (Pvt.)	234.78
11.	M/s Kesar Enterprises Distt. Bareilly (Pvt.)	87.52
12.	M/s Kisan Sahkari Chini Mills Ltd. Nanota, Distt. Saharanpur (Coop).	91.13
13.	M/s UP state Sugar Corp. Ltd. Siswa, Bazar Distt. Gorakhpur (PS)	1528.25
14.	M/s KM Sugar Mills Ltd. MotinagarDistt. Faizabad,(Pvt.)	73.61
15.	M/s UP State Sugar Coop. Ltd., Unit Doiwala (PS)	1170.61
16.	M/s UP State Sugar Corp. Unit Jarwal Road (PS)	1075.31
17.	M/s UP State Sugar Coop Unit Hardoi(PS)	117.06
18.	M/s Bisalpur Kisan Sahakari Chini Mills Ltd., Unit Pilibhit (Pvt.)	356.31
19.	M/s The Kisan Sahakari Chini Mills Ltd., Unit Anoopshahar Bulandshahar(Coop)	134.91
20.	M/s Sarvasti Kisan Sahakari Chini Mills Ltd.(Coop)	67.28
21.	M/s The Kisan Sahakari Chini Mills Distt. Gajrula (Coop)	66.05
22.	M/s The Kisan Sahakari Chini Mills Distt. Pooranpur Distt. Pilibhit	39.60
23.	M/s The Kisan Sahakari Chini Mills Ltd. Distt. Powayan (Coop)	66.17
24.	M/s The Kisan Sahakari Chini Mills Ltd. Mahmudabad Distt. Sitapur(Coop)	133.47
25.	M/s The Kisan Sahakari Chini Mills Ltd. Distt.Shahjahanpur (Tilhar)(Coop)	3.62
ANDHRA PRADESH		
1.	M/s Nizam Sugar Co.Ltd. Distt.Medak,Unit Madhunagar(PS)	285.89
2.	M/s Nizam Sugar Co.Ltd. Unit Metapally, Distt. Karim nagar(PS)	285.89
3.	M/s K.C.P.Ltd. Unit Lakshmipuram, Krishana	353.26
4.	M/s Nizam Sugar Fty..Ltd. Unit Bobbili Seethangaram	118.81
BIHAR		
1.	M/s Riga Sugar Co.Ltd. Riga Distt. Sitamarhi(Pvt.)	71.18
2.	M/s The Oudh Sugar Mills Ltd., Distt. West Champaran(New Swadeshi) (Pvt.)	82.56
3.	M/s The Oudh Sugar Mills Ltd., (New Swadeshi) (Pvt.)	83.20
4.	H.M.P. M/s Bagaha Chini Mills Ltd., Vill.Narainpur, Distt Western Champaran(Pvt.)	25.87
5.	M/s Champaran Sugar Co. Ltd., Unit Champaran (Pvt.)	134.99

Sl. No.	Sugar Unit	Amount due
PUNJAB		
1.	M/s The Morinda Coop.Sugar Mills Ltd. Morinda Distt.Ropar (Coop)	51.78
2.	M/s Doaba Coop.Sugar Mills Ltd. Nawan Shahar Distt. Jullandhar(Coop).	50.51
3.	M/s Bhagwanpure Sugar Mills Ltd., Dhuri Distt. Sangrur(Pvt.)	586.87
4.	M/s Punjab Khand Udyog Ltd. Unit Zira, Distt. Ferozpur(PS)	105.36
5.	M/s Malwa Sugar Mills Ltd., Dhuri Distt. Sangrur Bhaganpure(Pvt.)	167.00
KARNATAKA		
1.	M/s Bidar SSK Ltd. Halikal Bidar (Coop)	132.98
2.	M/s Shri Chamundeshwari Sugar Ltd. Kaimuddana(Pvt.)	68.61
TAMIL NADU		
1.	M/s The Kallakurchi Coop. Sugar Mills Ltd.(Coop)	119.30
2.	M/s The Salem Coop Sugar Mills Ltd. Mohanur(Coop)	68.80
3.	M/s Madurantakam Coop Sugar Mills Ltd (Coop)	115.45
4.	M/s The Tiruttani Coop Sugar Mills Ltd Distt. Thougaltattu (Coop)	86.41
MADHYA PRADESH		
1.	M/s Bhopal Sugar Industries Pvt Ltd. Sahare(Pvt)	231.83
2.	M/s Gwalior sugar Ltd., Dist.Gwalior(Pvt)	103.35