



TWELFTH KERALA LEGISLATIVE ASSEMBLY

**COMMITTEE
ON
PUBLIC UNDERTAKINGS
(2008-2011)**

SIXTIETH REPORT

(Presented on 25th February, 2009)

SECRETARIAT OF THE KERALA LEGISLATURE
THIRUVANANTHAPURAM
2009

TWELFTH KERALA LEGISLATIVE ASSEMBLY

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SIXTIETH REPORT

On

**Plantation Corporation of Kerala Ltd. based on the Report
of the Comptroller and Auditor General of India for
the year ended 31-3-2003 (Commercial)**

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Smt. D. Kumari Girija, Joint Secretary

Shri J. Unnikrishnan Nair, Deputy Secretary

Smt. L. Sailaja, Under Secretary.

INTRODUCTION

I, the Chairman, Committee on Public Undertakings (2008-2011), having been authorised by the Committee to present the Report on their behalf, present this Sixtieth Report on Plantation Corporation of Kerala Ltd. based on the Report of the Comptroller and Auditor General of India for the year ended 31st March, 2003 (Commercial) relating to the Government of Kerala.

The Report of the Comptroller and Auditor General of India for the year ended 31-3-2003 (Commercial) was laid on the Table of the House on 28-6-2004. The consideration of the audit paragraphs included in this Report and the examination of the departmental witness in connection thereto were made by the Committee on Public Undertakings constituted for the years 2006-2008.

This Report was considered and approved by the Committee at the meeting held on 21-1-2009.

The Committee place on record their appreciation of the assistance rendered to them by the Accountant General (Audit), Kerala in the examination of the Audit Paragraphs included in this Report.

The Committee wish to express their thanks to the officials of the Agriculture Department of the Secretariat and Plantation Corporation of Kerala Ltd. for placing before them the materials and information they wanted in connection with the examination of the subject. They also wish to thank in particular the Secretaries to Government, Agriculture Department and Finance Department and the officials of Plantation Corporation of Kerala Ltd., who appeared for evidence and assisted the Committee by placing their considered views before the Committee.

MANKODE RADHAKRISHNAN,

Thiruvananthapuram,
25-2-2009.

*Chairman,
Committee on Public Undertakings.*

REPORT

THE PLANTATION CORPORATION OF KERALA LIMITED

AUDIT PARAGRAPH

The Company, engaged in the business of raising plantations in forest areas taken on lease from Government, decided (December 1997) to diversify its activities by undertaking 'Farm Tourism' in six hectares of forest land in 'D' division of the Vettilappara estate near Athirappilli Water falls. As per section 2 of the Forest Conservation Act, 1980, the Company required prior permission of the Government of India for using any portion of the forest land for non-forest purposes. Without complying with the provision, the Company got (November 1998) a project report prepared by Nirmithi Kendra, Trichur. The report specified an investment of Rs.78 lakh involving conversion of the then existing labour lines into cottages and cafeteria-cum-office. The work was entrusted to Nirmithi Kendra and during execution of the project additional construction, such as ponds, huts, mini restaurant, etc., were undertaken and the cost of the project was revised (October 1999) to Rs. 2.53 crore. The project, on implementation, was expected to provide an annual return of 19.75 *per cent*. The Company ultimately constructed three cottages, cafeteria, generator room, swimming pool, etc., at a cost of Rs. 2.08 crore. The project was formally inaugurated on 7 January 2001. However, in the absence of final approval from Government of India under section 2 of Forest Conservation Act, 1980, the Company could not commence (July 2003) commercial operation.

Thus, the failure of the Company to obtain prior permission of Government of India, which was a pre-requisite for commencement of commercial operations of the project, resulted in loss of interest of Rs. 32.24 lakh on an investment of Rs. 2.08 crore @ 6 *per cent* per annum applicable on short term treasury deposits for the period from February 2001 to August 2003.

Management stated (July 2003) that the change in compensatory afforestation area by Government of India from two hectare to six hectare in December 2000 delayed the commencement of operation of the project since they had to identify suitable area. The reply is not tenable since the actual fenced area was about five hectare even as per Company's documents and the defect in communication of actual area ultimately resulted in delay in identification of non-forest land for compensatory afforestation. Moreover, the Company did not take any measure for obtaining prior approval of Government of India as per the Forest Conservation Act. The Company started the project work in July 1998 itself without obtaining the approval and approached Government of India only in April 2000.

The matter was reported to the Government in May 2003; Their reply is awaited (September 2003).

[Audit paragraph 4.3 Contained in the Report of the Comptroller and Auditor General of India for the year ended 31-3-2003 (Commercial)]

Notes on the Audit paragraph furnished by Government is given in Appendix-II

1. The Committee enquired why the Plantation Corporation had implemented the Farm Tourism Project in six hectares of forest land in 'D' division of the Vettilappara estate near Athirappally Waterfalls without obtaining prior sanction of the Central Government which had resulted in interest loss of Rs. 32.24 lakhs on the investment of Rs. 2.08 crore for the period from February 2001 to August 2003 and asked the reason for the delay in starting commercial operation. The witness replied that the Corporation had approached Central Government in 2000 for approval. The project was formally inaugurated in 2001, but the Central Government replied that it was not possible to start commercial operation of the project without the sanction of Stage II. So the Corporation started the commercial operation only after getting the sanction of Stage II in 2005. Therefore the delay is due to the delay in getting sanction of Stage II. The Committee was not convinced with the reply and pointed out the fact that as per the Forest Conservation Act, when forest land is used for non-forest purposes, prior permission of the Government of India is required and compensatory afforestation should be done in an area three times the area utilised and enquired whether the Corporation implemented the project without knowledge of such matters. The witness explained that the Plantation Corporation implemented the project according to a general Circular issued at that time, stating that tourism projects could be taken up in Plantations. The Corporation thought that this was applicable to all plantations. But this circular was not applicable to the plantations on leased forest lands. The witness admitted the mistake in not obtaining prior sanction. The Committee expressed its displeasure over the ignorance of the corporation regarding the basic information of Forest Conservation Act and viewed it as a serious offence. Pointing out that though work on the project started in July 1998 itself, the Corporation approached Government of India for approval only in 2000, the Committee enquired about the amount spent on the project. The witness answered that the Corporation had invested Rs. 2 crore so far and had surrendered 6 hectares of revenue land in place of the 2 hectares taken for the farm tourism project. The Forest Department inspected, measured and took over the land and returned 2 hectares. After this the Corporation got the approval of Stage II in 2005 and got the order for starting commercial operation. To the Committee's question regarding the

administrative formalities that led to the delay, the witness replied that (1) non-forest land of 6 hectares had to be identified and surrendered to Forest Department (2) cost of compensatory afforestation had to be met and (3) compliance report obtained. To a specific query the witness replied that in the financial year 2006-07 there was an income of about Rs. 38 lakhs, that is, approximately the level expected by the Corporation. The witness further stated that the project was implemented for the first time in Kerala on an experimental basis and that it had proved successful. Now such activities have been successfully taken up on a number of plantations. There is no gestation period and the company can make profit in the coming years. The Committee was not satisfied with the reply of the Corporation and explained that the Committee had examined the matter after several stages and notice is sent at the primary stage itself to the concerned Department and the Finance Department. Also the matter was examined thoroughly by the Comptroller and Auditor General and reported to Government to take action against those responsible. But the Corporation had done little. To a query the Joint Secretary of Agriculture Department replied that the matter was brought to the notice of the Corporation and a reply demanded. The Government had not taken any action yet and after receiving the reply, the Government will take action if any lapses are found on the part of the Corporation. The Finance Secretary informed that every project should be implemented only after a proper study and consultation. The Committee opined that if the project was implemented through proper channel it would be a remarkable eco friendly project. The Committee remarked that it is a sheer laxity and carelessness on the part of the Corporation that had led to loss of Rs. 32.24 lakh and that stern action should be taken against those responsible.

Conclusions/Recommendations

2. The Committee finds that the company had implemented the farm tourism project without making a proper study and without basic information of the Forest Conservation Act which stipulates that prior sanction of Government of India is required for using any portion of the forest land for non-forest purposes. The company approached the Government of India for sanction only in April 2000 even though the decision to implement the Farm Tourism Project was taken in December 1997. As a result the company suffered interest loss of Rs. 32.24 lakhs on its investment of Rs. 2.08 crore on the project for the period from February 2001 to August 2003. The Committee also finds that though Audit pointed out the objection in 2003, Government have neither obtained an explanation from the company for taking up the project without Government sanction nor taken

any action against those responsible for the loss. The Committee recommends that disciplinary action be taken against those responsible for the loss and to inform the Committee of the steps taken.

AUDIT PARAGRAPH

The latex factory of the Company at Kodumon Group of Estates in Chandanapally which was engaged in centrifuging latex, crepe milling of scrap and milling of lump, had been categorised as high tension consumer of Kerala State Electricity Board (Board) with a connected load of 500 KVA. As per tariff applicable, HT consumers had to pay demand charges @ 75 *per cent* of the contract demand or actual recorded maximum demand whichever was higher.

The activity of crepe milling of scrap in the factory was discontinued (April 1997) leading to non-utilisation of one drier and ten rollers and consequent reduction in the requirement of connected load from 500 to 300 KVA. Since the power cut imposed by the Board was in vogue during the period up to December 1997, the Company had to pay demand charges for 75 *per cent* of the connected load from January 1998 onwards. However, the Company did not take any action to reduce the connected load till July 2001, when a formal request was made to the Board. Although the Company claimed that request for reduction of connected load was made six months prior to July 2001, no documentary evidence was available. Further follow-up action was delayed and the connected load was finally reduced to 300 KVA in January 2003 only. Thereafter, demand charges were paid for 225 KVA (75 *per cent* of 300 KVA), as the recorded demand was less than 225 KVA.

Thus, the failure of the Company to take prompt action to reduce the contracted connected load resulted in avoidable payment of demand charges of Rs.19.57 lakh for 150 KVA (375 KVA-225 KVA) for the period from January 1998 to January 2003.

Government stated (September 2003) that the Company decided to reduce the contract demand initially on trial basis on the ground that the crepe mill will restart and application was given to KSEB in July 2001 when it was finally decided not to restart the mill. It was also stated that a legal notice was issued to Board for refund of excess amount of Rs.7.69 lakh for the period from July 2001 to February 2003. The reply is not tenable since there is no practice with the Board for reduction of connected load on trial basis and the Company failed to follow up the matter regarding reduction of connected load after submitting the application in July 2001, which necessiated the avoidable payment.

[Audit Paragraph 4.4 contained in the Report of the Comptroller and Auditor General of India for the year ended 31-3-2003 (Commercial)]

Notes on the Audit Paragraph furnished by Government is given in Appendix II.

3. The Committee wanted to know the reason for the delay in taking action to reduce the connected load of power when the latex factory of the company at Kodumon group of Estates in Chandanapally stopped milling of rubber scrap which resulted in avoidable payment of demand charge of Rs. 19.57 lakh for the period from January 1998 to January 2003. The witness replied that the company decided to stop the milling of rubber scrap in 1997 temporarily on the assumption that work will be resumed soon. As per records the work was stopped temporarily in 1997, but the decision not to restart the crepe mill was taken only in 2001. Hence formal application was given to KSEB to reduce the connected load only in 2001. But the KSEB took upto 2003 to reduce the contract demand. Thus the Company had to pay Rs.7,69,500 for the period from July 2001 to February 2003.

4. The Committee pointed out that for the period from April 1997 to February 2003, the Plantation Corporation had paid for the energy it did not use. The Committee pointed out that the delay of 4 years to take a decision was unpardonable and enquired what action Government had taken in this matter. The witness replied that the company was asked to submit explanation.

5. The Committee expressed its displeasure over the fall of the Government that no action has been taken in the matter and also remarked that the duty of Government is not to collect replies and send this reply to the Committee.

Conclusions/Recommendations

6. The Committee expresses surprise over the fact that though the activity of crepe milling of scrap in the latex factory of the company was discontinued in April 1997, the company had delayed for four years in taking a decision to reduce the contracted connected load of power from 500 KVA to 300 KVA. Thus it incurred a wasteful expenditure of Rs. 19.57 lakh by paying for the energy it did not use. The Committee concludes that the amount could have been saved if the company had taken prompt action. The Committee recommends that disciplinary action should be taken against those culpable and the company should implement measures to avoid such instances in future. The Committee wishes to be informed of the steps taken in the matter.

7. The Committee also desires to know whether the crepe milling machine has been disposed off and whether the excess amount of electricity charges of Rs. 7,69,500 paid from July 2001 to February 2003, due to delay on the part of KSEB in reducing the contract demand has been refunded.

8. The Committee note with concern that Government was not seriously viewed the audit objections pointed out by C & AG and no effort has been taken to obtain explanation for the lapses. The Committee recommends that due importance should be given to audit objection and necessary explanation should be furnished in time.

Thiruvananthapuram,
25th February 2009.

MANKODE RADHAKRISHNAN,
*Chairman,
Committee on Public Undertakings.*

APPENDIX I

SUMMARY OF MAIN CONCLUSIONS/RECOMMENDATIONS

<i>Sl.No.</i>	<i>Para No.</i>	<i>Department Concerned</i>	<i>Conclusions/Recommendations</i>
(1)	(2)	(3)	(4)
1	2	Agriculture	The Committee finds that the company had implemented the farm tourism project without making a proper study and without basic information of the Forest Conservation Act which stipulates that prior sanction of Government of India is required for using any portion of the forest land for non-forest purposes. The company approached the Government of India for sanction only in April 2000 even though the decision to implement the Farm Tourism Project was taken in December 1997. As a result the company suffered interest loss of Rs. 32.24 lakhs on its investment of Rs. 2.08 crore on the project for the period from February 2001 to August 2003. The Committee also finds that though Audit pointed out the objection in 2003, Government have neither obtained an explanation from the company for taking up the project without Government sanction nor taken any action against those responsible for the loss. The Committee recommends that disciplinary action be taken against those responsible for the loss and to inform the Committee of the steps taken.
2	6	Agriculture	The Committee expresses surprise over the fact that though the activity of crepe milling of scrap in the latex factory of the company was discontinued in April 1997, the company had delayed for four

(1)	(2)	(3)	(4)
			<p>years in taking a decision to reduce the contracted connected load of power from 500 KVA to 300 KVA. Thus it incurred a wasteful expenditure of Rs. 19.57 lakh by paying for the energy it did not use. The Committee concludes that the amount could have been saved if the Company had taken prompt action. The Committee recommends that disciplinary action should be taken against those culpable and the company should implement measures to avoid such instances in future. The Committee wishes to be informed of the steps taken in the matter.</p>
3	7	Agriculture	<p>The Committee also desires to know whether the crepe milling machine has been disposed off and whether the excess amount of electricity charges of Rs. 7,69,500 paid from July 2001 to February 2003, due to delay on the part of KSEB in reducing the contract demand has been refunded.</p>
4	8	Agriculture	<p>The Committee note with concern that Government was not seriously viewed the audit objections pointed out by C &AG and no effort has been taken to obtain explanation for the lapses. The Committee recommends that due importance should be given to audit objection and necessary explanation should be furnished in time.</p>

APPENDIX II

NOTES FURNISHED BY THE GOVERNMENT ON THE AUDIT PARAGRAPH

**Statement of Action taken on audit paragraphs related to Plantation Corporation of Kerala Ltd.
included in the Report of the Comptroller & Auditor General of India
for the year ended 31-3-2003**

<i>Sl. No.</i>	<i>Para No.</i>	<i>Draft para</i>	<i>Action Taken</i>
(1)	(2)	(3)	(4)
1	4.3	Avoidable loss Failure of the Company to adhere to the provisions of Forest Conservation Act, 1980 while implementing Farm Tourism Project resulted in interest loss of Rs. 32.24 lakh.	The 262th meeting of the Board held on 4-12-1997 approved the proposal to implement the Farm Tourism Project with an investment of Rs. 5 lakhs by converting the buildings available in Division 'D' Vettilappara Estate with an investment of Rs. 50 lakhs. It is a fact that eventhough the works of the project started on 10-12-1998, the plantation Corporation of Kerala Ltd had not obtained prior approval for starting the project from Forest Department and the Agriculture Department, in Government of Kerala, presumably on account of the fact that the proposed project area was the agricultural land under the possession of the Plantation Corporation of Kerala Ltd. since 1962 and the establishment of the project was envisaged by converting the existing structures. Subsequently,

(1)	(2)	(3)	(4)
			<p>viability for running the project on commercial scale was thought of . The initial project report prepared with a cost estimate of Rs. 50 lakhs by Nirmithi Kendra. This was revised by incorporating additional structures and facilities and a new Project Report was got prepared and approved by the Board with a project cost of Rs. 2,52,75,000.</p> <p>It is fact that the issue of obtaining sanction under Forest Conservation Act was later felt by the Corporation when new constructions were decided to enlarge the project on 30-4-1999.</p> <p>Accordingly, action was taken for the diversion of 2 ha. of forest land in the possession of the Corporation in Vettilappara Estate in Trichur District as an eco friendly commercial scale Farm Tourism Project and sanction of the Government of India was sought in 2000 for the Project as required under Forest Conservation Act 1980.</p> <p>The Government of India in accordance with Section (2) of Forest Conservation Act 1980</p>

granted the stage I approval of the Ministry of Environment and Forest subject to the condition that :

- (i) The non forest land of 6.000 ha. identified for compensating afforestation shall be transferred and maintained in favour of Forest Department.
- (ii) The cost of raising compensatory afforestation of 6.000 ha. of non forest land shall be recovered from user agency.
- (iii) After receipt of the compliance report on the above condition, final approval will be accorded and forest land should not be used for running the project prior to the issue of final approval.

II

Subject to the above condition, the Corporation completed the project in the year 2001 and commissioned on 7-1-2001, but commercial operation of the project could not be taken up for want of Stage II sanction required from Government of India.

The identification of alternate land for afforestation, its mutation in favour of Forest Department etc. involved action from Revenue Authorities as well as from Forest Department. This took more time

(1)	(2)	(3)	(4)
			<p>than expected and finally the Revenue Department ordered transfer of 6 ha. of land on 25-10-2002. Subsequently, the Divisional Forest Officer, Kannur advised the Corporation to remit the afforestation fee of Rs. 2,85,300 which was remitted by the Corporation on 10-12-2002.</p> <p>Further to the above, the Corporation requested the Government for State II sanction.</p> <p>In the meantime, the Nature Lovers Movement on 2-5-2001 represented to the Ministry of Forest and Environment raising allegations against granting sanction to the Project. This delayed the anticipated sanction further. The Forest Department in compliance with the direction of the Central Government was to verify the position of land utilized for the project and to report back the actual extent of area diverted for the Farm Tourism Project.</p> <p>The Forest Department inspected the area in May 2005 conducted a survey and demarcated the 2 ha. area utilized by the Corporation for the project and reported to Forest Headquarters that Plantation Corporation of Kerala Limited has utilized only 2.000 hect. of land for the project.</p>

The delay in getting stage II permission was mostly due to the objection raised by the N.G.O., Nature Lovers Movement, Thrissur. It took more than two years to complete the administrative formalities to answer the objection raised by the above N.G.O. Moreover, Plantation Corporation of Kerala Ltd. was passing through an acute financial crisis during this time and top most priority was assigned to bring back the Corporation to a financially viable situation, which was effected, inter-alia through reduction of staff strength. This most unfortunate situation would have slightly delayed the processing of Farm Tourism Project file, which was otherwise, unavoidable at that point of time.

13

Central Government's approval (stage II) has since been obtained for diversion of 2 ha. of forest land for the project in Chalakkudy division, Thrissur District in favour of then Managing Director, Plantation Corporation of Kerala Limited Kottayam subject to certain condition. [Copy of letter No. C(c)A/11.2/101/KER/MISC dated, 23-9-2005 of Government of India, Ministry of Environment & Forest Regional Office, (Southern Zone), Bangalore is enclosed]

(1)	(2)	(3)	(4)
2	4.4	<p>Avoidable Payment</p> <p>Failure to take prompt action to reduce the connected load of power resulted in avoidable payment of demand charges of Rs. 19.57 lakh.</p>	<p>The Company decided to stop the milling of Rubber scrap with effect from April 1997 on presuming that Rubber scrap milling work will be resumed. On this account, at this state no application was given to KSEB for refixing the contract dement. Subsequently, when it was decided that crepe mill will not restart, the formal application was given to KSEB on July 2001. Thereafter AE(M) KGL Factory and Chandanappally Estate Manager visited Deputy Chief Engineer's Office Pathanamthitta several times to know the progress of the action taken on this matter. It was informed from the KSEB office that the action will be taken as early as possible. However the board finally reduced contract demand from 500 KVA to 300 KVA in February 2003.</p> <p>Plantation Corporation of Kerala Ltd. has given a legal notice on Ist August 2003 to KSEB for the refund of the excess amount paid Rs. 7,69,500 for the period from July 2001 February 2003. As there is no reply received from the KSEB, action is being taken up for the personal discussion with KSEB in settling this dispute. In the mean time, as this is a dispute between two public sector Government undertaking companies, this matter will be brought to the notice of high power committee constituted by the Agriculture Department.</p>

GOVERNMENT OF INDIA
**MINISTRY OF ENVIRONMENT & FORESTS REGIONAL
OFFICE (SOUTHERN ZONE)**

No. C(C)A/11.2/101/KER/MISC/
Bangalore, dated the 23rd September 2005

Kendriya Sadan,
4th Floor, E&F Wings
II Block, 17th Main
Koramangala
Bangalore 560034.
Tele Fax No. 080 25537184

To

The Principal Secretary
Forest & Wildlife (C) Department,
Secretariat, Thiruvananthapuram.

*Sub:—*Diversion of 2 ha. of forest land for Farm Tourism Project
for converting the barren land into natural forest and
making the area into eco-friendly farm resort, Chalakudy
division, Thrissur district.

Sir,

Kindly refer to the State Government's letter No. 4550/C2/2000/F&WLD dated 27-4-2000 seeking prior approval of the Central Government in accordance with Section "2" of F(C) Act., 1980 for the above project. The Stage I approval to the project was accorded by the Central Government vide letter of even No. dated 27-12-2000. The C.C.F(P), Kerala vide letter No. Pro(3)-10755/2000 dated 18-8-2005 has reported the compliance to the conditions stipulated in the stage I approval.

After careful consideration of the proposal of the State Government, I am directed to convey Central Government's approval (stage II) for diversion of 2 ha. of forest land for the project in Chalakudy division, Thrissur district in favour of the Managing Director, Plantation Corporation of Kerala Limited, Kottayam, Kerala subject to the following conditions.

- (i) The legal status of forest land shall remain unchanged.
- (ii) The construction of no new building shall be taken up in the forest area.
- (iii) The compensatory afforestation shall be raised over 6.0 ha. of identified non-forest land in Alakkode Estate, Vellad village, Talipparambu taluk, Cannanore district at the cost of user agency. The State Government shall obtain prior permission of Central Government for change of location and schedule of compensatory afforestation site, if any.
- (iv) The non-forest land for compensatory afforestation shall be notified by the State Government as R.F. under section 4 or P.F. under Section 29 of the Indian Forest Act, 1927 or the State Forest Act within a period of 6 months and the Nodal Officer (Forest Conservation) shall report the compliance within 6 months.
- (v) The period of diversion of forest land will be co-terminus with the lease of forest land to Plantation Corporation of Kerala Limited, i.e. upto the year 2016 and the present approval will not imply any commitment on the part of Government of India to grant renewal after 2016.
- (vi) The forest land to be used for the project shall not exceed 2.00 ha. In case the land is not utilized for the stipulated purpose, then the area will be resumed by the Forest Department.
- (vii) Any other conditions to be stipulated by the State Government/PCCF, Kerala in the interest of conservation of forests.

Yours faithfully,

K. S. P V. PAVAN KUMAR
Dy. Conservator of Forests (C).

Copy to:

- (1) The Director General of Forests and Special Secretary to the Government of India, Ministry of Environment & Forest, CGO Complex, Lodi Road, New Delhi 110 003.

- (2) The Principal Chief Conservator of Forests, Forest Headquarters, Vazhuthacaud, Thiruvananthapuram.
 - (3) The C.F. & Nodal Officer, Office of the P.C.C.F., Forest Headquarters, Vazhuthacaud, Thiruvananthapuram.
 - (4) The Managing Director, The Plantation Corporation of Kerala Limited, P. B. No. 12, Kottayam-686 004, Kerala.
 - (5) Guard file.
-