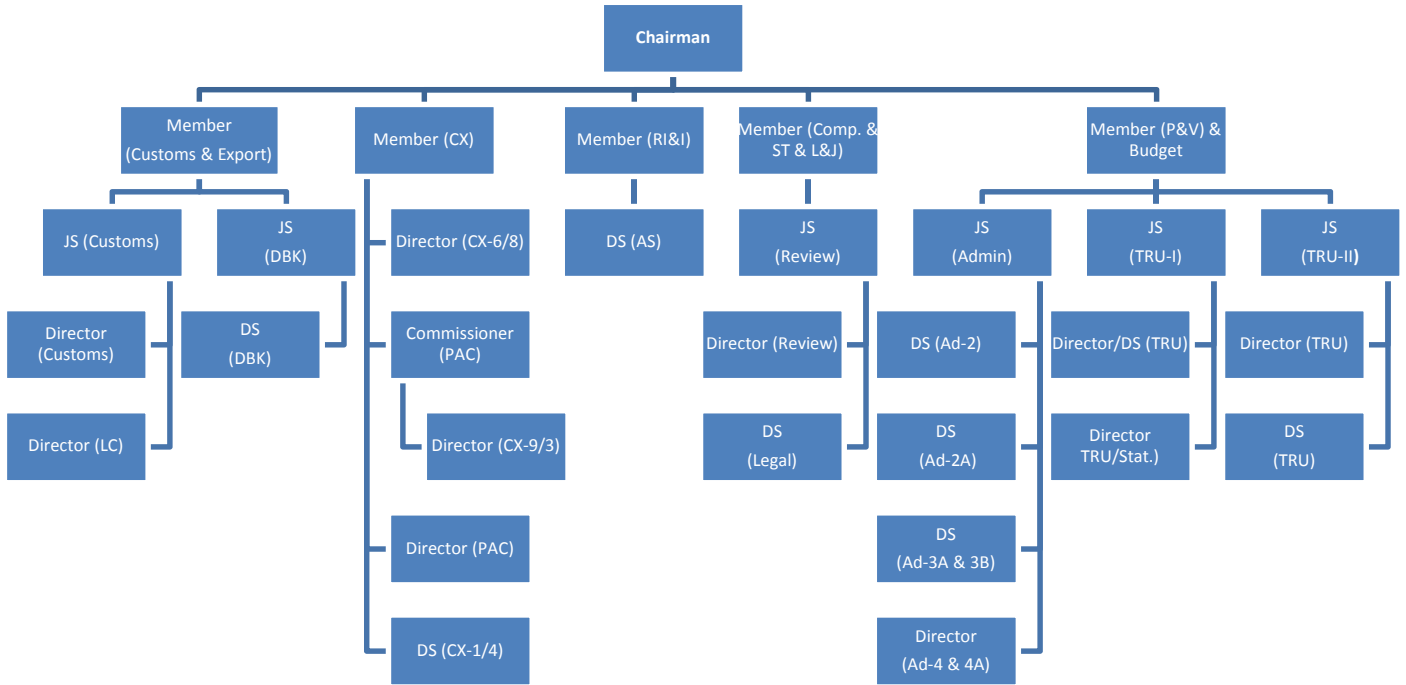

APPENDICES

Appendix I

Organisational structure of CBEC



Appendix II

(₹ in lakh)

Sl. No.	DAP No.	Brief Subject	Amount objected	Amount Admitted	Amount recovered	Commissionerate
1	2B	Non-payment of interest and penalty on belated payment of duty	17.98	17.98	17.98	Hyderabad-I
2	4B	Short levy of duty	25.36	25.36	25.36	Jamshedpur
3	5B	Short-payment of Central Excise duty due to undervaluation of final products	81.90	81.90	81.90	Bangalore-II
4	6B	Non-payment of Excise duty on waste and scrap	11.42	11.42	11.42	Trivandrum
5	7B	Clearance of goods without following the valuation rules	21.50	21.50	21.50	Kolhapur
6	8B	Irregular availment and utilization of CENVAT credit	26.66	26.66	26.66	Nagpur-II
7	11B	Non reversal of CENVAT credit	15.11	15.11	13.13	Thane-I
8	12B	Irregular availment of CENVAT credit	24.78	24.78	24.78	Pune
9	13B	Irregular availment of CENVAT credit on common services	62.39	62.39	NIL	Hyderabad-I
10	14B	Short levy of duty due to undervaluation	1056.00	1056.00	NIL	Ranchi
11	15B	Non recovery of interest on delayed payment of Excise duty	25.21	25.21	NIL	Mumbai-IV
12	18B	Non-reversal of input service credit attributable to trading activity	25.95	25.95	25.95	Visakhapatnam-II
13	19B	Short payment of Central Excise duty	80.62	80.62	80.62	Hyderabad-I
14	20B	Short payment of duty due to incorrect adoption of assessable value	53.95	53.95	53.95	Trichipali
15	21B	Incorrect availing of CENVAT credit beyond time limit	112.22	112.22	112.22	Chennai LTU
16	23B	Clearance of goods without following valuation rules	50.92	50.92	50.92	Thane-I

Sl. No.	DAP No.	Brief Subject	Amount objected	Amount Admitted	Amount recovered	Commissionerate
17	24B	Irregular availment of CENVAT Credit	20.00	20.00	NIL	Jamshedpur
18	25B	Non-recovery of Excise duty consequent upon non-grant of remission of duty on the goods lost in fire	21.15	21.15	NIL	Indore
19	26B	Short levy of Central Excise duty	114.41	114.41	NIL	Valsad
20	1D	Incorrect valuation of goods resulting in short payment of duty	105.90	105.90	105.90	Chennai LTU
21	2D	Non reversal of CENVAT credit	16.34	16.34	16.34	Pune-III
22	11D	Excess availment of CENVAT credit on inputs	17.22	17.22	17.22	Hyderabad-I
23	14D	Non-payment of duty on freight charges	31.34	31.34	NIL	Vadodara-I
24	20D	Short-payment of duty due to undervaluation	84.18	84.18	44.49	Bolpur
25	24D	Ineligible CENVAT credit availed on civil work related services	37.97	37.97	37.97	Chennai LTU
26	25D	Incorrect availing of CENVAT credit	19.77	19.77	19.77	Chennai LTU
27	26D	Incorrect availing of unrelated input Service Tax credit	56.26	56.26	56.26	Chennai LTU
28	29D	Wrong availment of CENVAT Credit of ineligible input service	26.63	26.63	26.63	Vadodara-I
29	52D	Incorrect availing of CENVAT credit	51.89	51.89	15.98	Chennai LTU
		Small money value observations which were accepted by the department and rectificatory action taken but not converted into Draft Audit Paragraphs	1270.57	1270.57	1026.64	
		Total	3565.60	3565.60	1913.59	

Glossary

AC	Assistant Commissioner
ACES	Automation of Central Excise and Service Tax
AFR	Audit follow-up register
AMF	Assessee Master Files
APR	Audit Planning Register
ATN	Action Taken Note
BE	Budget Estimates
BIFR	Board for Industrial and Financial Reconstruction
Board	Central Board of Excise and Customs
CAA	Computer Assisted Audits
CAAP	Computer Assisted Audit Programme
CAAT	Computer Assisted Audit Techniques
CAG	Comptroller and Auditor General of India
CAO	Chief Accounts Officer
CAS	Cost Accounting Standards
CBDT	Central Board of Direct Taxes
CBEC	Central Board of Excise and Customs
CC	Chief Commissioner
CCR	CENVAT Credit Rules
CDR	Commissionerate Division and Range
CE/CX	Central Excise
CEAM	Central Excise Audit Manual
CEGAT	Customs, Excise and Gold (Control) Appellate Tribunal
CENVAT	Central Value Added Tax

CERA	Central Excise Receipts Audit
CESTAT	Customs, Excise and Service Tax Appellate Tribunal
CETA	Central Excise Tariff Act
CPWD	Central Public Works Department
CSO	Central Statistical Office
CTD	Cold Twisted Deformed
CTF	Centralised Task Force
DAR	Draft Audit Report
DC	Deputy Commissioner
DG	Director General
DGCEI	Directorate General of Central Excise Intelligence
DGPM	Director General of Performance Management
DGTPS	Director General of Tax Payers Services
DNP	Data Not Provided
DoR	Department of Revenue
DRI	Directorate of Revenue Intelligence
DRT	Debt Recovery Tribunal
DTA	Domestic Tariff Area
EA 2000	Excise Audit 2000
EC	Education Cess
ELT	Excise Law Times
EOU	Export Oriented Unit
ER	Excise Return
FIU	Financial Intelligence Unit
FY	Financial Year

GDP	Gross Domestic Product
HESCOM	Hubli Electricity Supply Company Ltd.
IAF	Internal Audit Files
IAP	Internal Audit Party
IAR	Internal Audit Report
IT	Information Technology
JC	Joint Commissioner
KSEB	Kerala State Electricity Board
LTU	Large Taxpayer Unit
MCM	Monitoring Committee Meeting
MIS	Management Information System
MOF	Ministry of Finance
MTR	Monthly Technical Report
OIA	Order in Appeal
OIO	Order in Original
OL	Official Liquidator
OM	Office Memorandum
PD	Principal Director
PLA	Personal Ledger Account
R&C	Review and Correction
RE	Revised Estimates
RFD	Result Framework Documents
RTA	Regional Transport Authority
SCN	Show Cause Notice
SHEC	Secondary and Higher Education Cess

ST	Service Tax
STTG	Service Tax Certificate for Transportation of Goods
TAA	Tribal Area allowance
TAR	Tax Arrear Report/Recovery
TMT	Thermo-Mechanical Treatment