

**Annexure-I**  
**(Reference: Paragraph-1.4)**  
**Audit Planning**

Sl. No.	Principal heads	Units audited
1.	Sales Tax	12
2.	Motor Vehicle Tax	62
3.	Stamps and Registration Fees	82
4.	Passenger and Goods Tax	10
5.	State Excise Duty and MNTP	38
6.	Forest	33
7.	Mining	08
8.	Entertainment Duty	04
9.	Luxury Tax	03
10.	MP Barriers	10
11.	Non-Tax Receipts	30
	<b>Total</b>	<b>292</b>

**Annexure-II**  
**(Reference: Paragraph-2.8)**  
**Evasion of tax due to acceptance of defective statutory forms**  
**(Rupees in crore)**

Sl. No.	Nature of irregularity	Turnover	Tax effect
			Tax Interest
1.	48 'C' and 31 'F' forms were duplicate/photo copied but AA allowed concession/exemption from the turnover.	7.02	<u>0.81</u> 0.41
2.	30 'F' forms contained transactions for more than one calendar month but were allowed exemption.	101.92	<u>11.88</u> 7.73
3.	48 'C' forms were not addressed to the assesseees that claimed the concession.	3.11	<u>0.29</u> 0.23
4.	76 'C' forms were found incomplete as they did not contain essential details like purchase order, challan number, description of goods dispatched, date of delivery etc.	8.88	<u>0.77</u> 0.40
5.	43 declarations in 'F' forms were addressed to those branches that were not specified in the registration certificates.	34.24	<u>2.48</u> 1.70
6.	The declaration forms 'C', 'F' and 'H' were not produced by three dealers but concession/exemption from payment of tax was allowed.	4.95	<u>0.59</u> 0.25
	<b>Total</b>	<b>160.12</b>	<b><u>16.82</u></b> <b>10.72</b>

**Annexure-III**  
(Reference: Paragraph 2.9.1)  
Incorrect deduction of cost of material

(Rupees in lakh)

District	No. of contractors	Year/DOA	Value of material supplied/ deduction allowed	Tax leviable at 4/8/12.5 per cent	Interest leviable	Total tax effect
Bilaspur	1	2004-05 November 2008	12.03	0.96	0.82	1.78
Chamba	2	2001-02 to 2005-06 Between December 2006 and December 2009	143.92	12.02	11.63	23.65
Kangra	3	2005-06 to 2007-08 September 2008 and February 2009	86.04	10.75	4.71	15.46
Kullu	3	2003-04 to 2006-07 Between December 2005 and October 2008	728.97	78.69	53.60	132.29
Mandi	2	2004-05 to 2006-07 Between January 2008 and August 2008	141.57	12.49	9.58	22.07
Shimla	7	2005-06 to 2007-08 Between March 2007 and June 2009	400.94	37.10	18.25	55.35
Una	1	2003-04 and 2004-05 April 2008	20.09	1.61	1.42	3.03
<b>Total</b>	<b>19</b>	<b>-</b>	<b>1,533.56</b>	<b>153.62</b>	<b>100.01</b>	<b>253.63</b>

**Annexure-IV**  
(Reference: Paragraph 2.9.2)  
Excess allowance of input tax credit

(Rupees in crore)

Name of AETC	Year/Date of assessment	Gross turnover	Transfer otherwise than by way of sale	ITC claimed	ITC not admissible on BT/CS but allowed	Interest	Total
1	2	3	4	5	6 (4/3 x 5)	7	8 (6+7)
AETC Sirmour	2006-07 31.7.2009	171.84	56.73	3.68	1.21	0.60	1.81
	2006-07 24.7.2009	30.78	13.78	0.23	0.10	0.04	0.14
	2005-06 29.8.2008	24.36	10.66	0.06	0.02	0.02	0.04
AETC Solan	2006-07 6.3.2009	97.03	88.19	0.07	0.06	0.03	0.09
	<b>Grand total</b>	<b>324.01</b>	<b>169.36</b>	<b>4.04</b>	<b>1.39</b>	<b>0.69</b>	<b>2.08</b>

**Annexure-V**  
(Reference: Paragraph 4.6.5)

**Selection of RLAs**

Having revenue of upto Rs. 0.50 crore	One unit
Having revenue of Rs. 0.50 crore to 1 crore	One unit
Having revenue of Rs. 1 crore to 1.50 crore	Four units
Having revenue of Rs. 1.50 crore to 2 crore	One unit
Having revenue of Rs. 2 crore to 4 crore	One unit

**Annexure –VI**

(Reference: Paragraph 4.6.8.1)

**Detail of vehicle registered prior to their date of registration**

Name of auditee unit	Total number of record in 'OWNER' database	No. of vehicles where registration date is prior to date of purchase of vehicle	No. of days the vehicles were registered prior to their date of purchase
STA Shimla	11,649	30	25 to 3,963 days
RTO Dharamsala	33,836	875	1 to 8,940 days
RTO Shimla	11,107	75	12 to 4,705 days
RTO Solan	16,492	55	24 to 6,069 days
<b>Total</b>	<b>73,084</b>	<b>1,035</b>	

**Annexure–VII**

(Reference: Paragraph 4.6.8.1)

**Incomplete data captured in OWNER table**

Sr. No.	Name of Unit	Total records in 'owner' table	Number of blank entries in										
			Purchase date	Father's name	Address-1	Vehicle Maker Name	Model	Engine Number	Seating capacity	HP	Unladen weight	Manufacturing month	Manufacturing year
1	STA Shimla	11649	9850	171	34	46	9326	31	7	2560	433	713	713
2	RTO Dharamsala	33836	18950	2053	384	1762	5868	271	141	2725	930	11996	1763
3	RTO Shimla	11107	3310	474	310	1667	2452	299	84	2294	395	3066	1070
4	RTO Solan	16492	5273	671	99	460	4347	97	21	464	206	3075	173

**Annexure-VIII**

(Reference: Paragraph 4.6.8.1)

**Detail of incorrect registration number**

Name of Unit	Series allotted (UP MAST table)	Invalid Series in use	
		Series	No. of cases
STA Shimla	HP62, HP62A, HP01, HP02	ZZ00	2
RTO Dharamsala	HP01D, HP02D, HP04, HP68	Blank,0,5,53..6A, GP,HO, H0,NE,P3,PI, ZZ, zz	80
RTO Shimla	HP01A, HP02A, HP50, HP63, HP63A	JP, NE, NP, P5, SP,ZZ hp	44
RTO Solan	HP01, HP02, HP59, HP64, HP64A	12, DP, HH, HY, P1, SL, ZZ, hp	86
	<b>Total</b>		<b>212</b>

### Annexure-IX

(Reference: Paragraph 4.6.8.1)

#### Detail of duplicate Insurance Certificates

Name of auditee unit	Total records	No. of Blank Cover notes	No. of duplicate Cover notes <sup>93</sup>
STA Shimla	1,684	76	7 (15)
RTO Dharamsala	5,071	211	112 (289)
RTO Shimla	7,243	389	40 (87)
RTO Solan	11,184	2,544	119 (401)
<b>Total</b>		<b>3,220</b>	

### Annexure-X

(Reference: Paragraph 4.6.8.1)

#### Detail of Blank/duplicate Engine numbers/ chassis numbers

Name of RTO	Total records	Blank/invalid Engine No.	No. of Duplicate Engine No.	Blank/invalid Chassis No.	No. of duplicate Chassis No.
STA Shimla	11,649	2	251	1	130
RTO Dharamsala	33,836	298	138	37	120
RTO Shimla	11,107	256	84	-	38
RTO Solan	16,492	100	444	1	152
<b>Total</b>		<b>656</b>			<b>440</b>

### Annexure-XI

(Reference: Paragraph 4.6.15.2)

#### Arrears of private stage carriages

Sr. No.	Name of Unit	Total No. of vehicle	No. of test checked vehicle	No. of vehicles not paid SRT	Period of defaulter	Total amount
1.	RTO, Bilaspur	245	100	49	2005-06 to 2008-09	51,24,970
2.	RTO, Solan	274	50	19	2004-09 to 2008-09	22,08,078
3.	RTO Una	298	50	09	-do-	13,15,033
4.	RTO, Kangra	770	200	32	2006-07 to 2008-09	34,41,427
5.	RTO, Shimla	352	100	34	2004-05 to 2008-09	24,63,685
6.	RTO, Hamirpur	358	100	20	2008-09	12,09,107
7.	RTO, Chamba	00	30	08	-do-	3,10,523
8.	RTO, Nahan	00	50	19	-do-	14,01,450
	<b>Total</b>	<b>2297</b>	<b>680</b>	<b>190</b>		<b>174,74,273</b>

<sup>93</sup> The figures in bracket indicate total number of duplicate cover notes made of the number of cover notes shown outside the bracket.

**Annexure-XII**  
(Reference: Paragraph 6.3.8)  
**Return on equity**

(Rupees in crore)

Year	Generation		Transmission		Distribution		Total	
	EQ	ROE	EQ	ROE	EQ	ROE	EQ	ROE
2005-06	121.39	17.00	52.73	7.38	108.00	17.28	282.11	41.66
2006-07	94.98	13.30	80.77	11.30	106.36	17.02	282.11	41.62
2007-08	135.23	18.93	65.76	9.21	81.12	12.98	282.11	41.12
2008-09	108.27	15.16	79.05	11.07	109.95	17.59	297.27	43.82
2009-10	108.27	15.16	79.05	11.07	109.95	17.59	297.27	43.82
<b>Total</b>		<b>79.55</b>		<b>50.03</b>		<b>82.46</b>		<b>212.04</b>

**Annexure-XIII**  
(Reference: Paragraph 6.6)

Sub registrar wise details of incorrect determination of market value of property

(Rupees in lakh)

Sr. No.	Name of SR Office	Number of cases	Consideration value as per partas prepared by patwari halqa	Consideration value as per conveyance deed executed	Short realisation		Total
					Stamp duty	Registration fee	
1	2	3	4	5	6	7	8
1	Bijhri	01	19.02	3.40	0.78	0.18	0.96
2	Bilaspur	07	37.20	16.50	1.03	0.42	1.45
3	Dhalousie	12	119.40	71.98	2.37	0.35	2.72
4	Dharamsala	02	38.23	17.69	1.03	0.06	1.09
5	Ghumarwin	05	26.21	3.12	1.15	0.22	1.37
6	Hamirpur	01	65.35	1.30	3.20	0.23	3.43
7	Indora	11	103.21	92.39	0.60	0.05	0.65
8	Jhandutta	09	42.48	27.16	0.77	0.14	0.91
9	Jogindernagar	19	65.28	32.79	1.62	0.42	2.04
10	Junga	06	116.17	73.90	2.47	0.31	2.78
11	Kangra	13	24.86	15.43	0.47	0.19	0.66
12	Kullu	25	207.84	125.86	3.92	0.79	4.71
13	Kasauli	04	18.59	3.90	0.68	0.27	0.95
14	Mandi	28	634.41	251.21	19.18	1.23	20.41
15	Manali	22	357.37	241.63	4.74	0.56	5.30
16	Nahan	04	72.00	49.61	1.12	0.32	1.44
17	Nalagarh	22	177.29	136.39	2.04	0.45	2.49
18	Pacchad	04	64.08	48.42	0.99	0.03	1.02
19	Paonta Sahib	11	145.87	89.88	2.69	0.43	3.12
20	Palampur	33	108.04	75.68	1.57	0.58	2.15
21	Rajgarh	14	770.58	101.59	33.49	0.32	33.81
22	Sainj	12	47.90	28.93	0.97	0.15	1.12
23	Solan	05	259.82	49.85	10.51	0.33	10.84
24	Shimla (Urban)	11	186.18	152.96	1.61	0.26	1.87
25	Sundernagar	11	246.86	49.72	9.84	0.63	10.47
	<b>Total</b>	<b>292</b>	<b>3,954.24</b> or Say <b>₹ 39.54 crore</b>	<b>1,761.29</b> or say <b>₹ 17.61 crore</b>	<b>108.84</b> or say <b>₹ 1.09 crore</b>	<b>8.92</b> or say <b>₹ 0.09 crore</b>	<b>117.76</b> or say <b>₹ 1.18 crore</b>