

Annexure-I
(Reference - paragraph 1.4)
Number of auditable and audited units

Sl. No.	Name of the Department	Total number of auditable units	Total number of units due for audit during 2010-11	Units planned for audit during 2010-11	Units actually audited during 2010-11
1.	Sales Tax	212	208	98	98
2.	Transport	52	46	18	19
3.	Stamp Duty & Registration	80	61	19	18
4.	State Excise	50	43	15	16
5.	Agricultural Income Tax	1	1	1	1
6.	Geology and Mining	1	1	1	0
7.	Land Revenue	147	133	13	14
8.	Forest	88	83	39	39
	Total	631	576	204	205

Annexure-II

(Reference -- Paragraph 2.12.9.2)

Statement of evasion of tax by fraudulent utilisation of fake/obsolete forms

Sl. No.	Name of the dealer	Unit	TIN	Assessment year	Goods dealt in (Rate of tax)	Value of goods (₹ in lakh)	C/F form No.	Nature of irregularities	Short levy of tax and interest upto 6/11 (₹ in lakh)
1	M/s Johnson & Johnson Ltd	Unit-C	18899911053	2005-06	Cosmetics (12.5 per cent)	4.29	C form NL 036261	As reported by the concerned state, the form issued by M/s Sumadam Warehousing, Mokachung, Nagaland was obsolete. Moreover, the dealer was unregistered. Hence the allowance of concessional rate of tax was irregular.	0.36 0.33
2	M/s Vaivhav Tea Company	Tinsukia	18069922810	2005-06	Tea (4 per cent)	0.54	F form MAH/F/01-0718690	As reported by the concerned State, the form issued by M/s Mahavir Tea Corporation, Jalgaon, Maharashtra was obsolete. Hence the allowance of exemption was irregular.	0.05 0.05
3	M/s Salkathani Tea Estate	Sibsagar	18699920087	2005-06	Tea (4 per cent)	17.56	F form MAH/F/01-0721371	As reported by the concerned State, the form issued by M/s Vijay Traders, Jalgaon, Maharashtra was fake. Hence the allowance of exemption was irregular.	1.76 1.64
4	M/s Salkathani Tea Estate	Sibsagar	18699920087	2005-06	Tea (4 per cent)	11.63	F form MAH/F/01-0867247	As reported by the concerned State, the form issued by M/s Vijay Traders, Jalgaon, Maharashtra was fake. Hence the allowance of exemption was irregular.	1.16 1.08
						34.02		Total	6.43

Annexure – III

(Reference – paragraph 5.3)

Statement showing retention of revenue in hand by the Mouzadars

Name of the Mouza	Year	Total collection	Total deposit	Cash in hand	Excess cash beyond ₹ 10,000 at the end of the year	Interest leviable @ 18 per cent p.a. upto March 2011
Sekhar	Upto 2007	61.37	53.54	7.83	7.73	5.56
	2007-08	3.25	1.00	2.25	9.88	1.16
	2008-09	2.58	0.75	1.83	11.71	0.62
	2009-10	0.23	0	0.23	12.04	0.04
	Total	67.43	55.29	12.14		
	Cash in hand at the end of March 2010					12.04¹
Dakua	Upto 2007	23.39	17.96	5.43	5.33	3.84
	2007-08	1.90	0.67	1.23	6.56	0.61
	2008-09	1.57	0.44	1.13	7.69	0.37
	2009-10	0.56	0	0.56	8.25	0.10
	Total	27.42	19.07	8.35		
	Cash in hand at the end of March 2010					8.25
Harisinga	Upto 2007	55.07	41.87	13.20	13.10	9.43
	2007-08	4.70	2.10	2.60	15.70	1.35
	2008-09	4.01	2.10	1.91	17.61	0.67
	2009-10	1.79	0	1.79	19.40	0.32
	Total	65.57	46.07	19.5		
	Cash in hand at the end of March 2010					19.40
Kampur	2006-07	1.07	0.81	0.26	0.16	0.12
	2007-08	1.13	0.89	0.24	0.40	0.13
	2008-09	0.78	0.30	0.48	0.88	0.17
	2009-10 (upto 12/09)	0.13	0	0.13	1.01	0.23 (for 15 months)
	Total	3.11	2	1.11		
	Cash in hand at the end of December 2009					1.01
Kathiatoli	2006-07	1.21	0.96	0.25	0.15	0.11
	2007-08	1.20	0.66	0.54	0.69	0.29
	2008-09	0.91	0.82	0.09	0.78	0.03
	2009-10 (upto 12/09)	0.45	0.33	0.12	0.90	0.03 (for 15 months)
	Total	3.77	2.77	1.00		
	Cash in hand at the end of December 2009					0.90

¹ Unauthorised retention of cash beyond the permissible limit of ₹ 10,000.

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Garubat	2006-07	3.66	1.91	1.75	1.65	1.19
	2007-08	3.00	2.53	0.47	2.12	0.25
	2008-09	2.37	2.00	0.37	2.49	0.13
	2009-10 (upto 12/09)	0.83	0.48	0.35	2.84	0.08 (for 15 months)
	Total	9.86	6.92	2.94		
	Cash in hand at the end of December 2009				2.84	
Bhuragaon	2008-10 (upto 9/10)	21.88	7.04	14.84	14.74	1.33
	Cash in hand at the end of September 2010				14.74	
Bokani	Do	0.77	0.42	0.35	0.25	0.02
	Cash in hand at the end of September 2010				0.25	
Kaziranga	Upto 2007	21.71	15.96	5.75	5.65	4.07
	2007-08	3.50	2.63	0.87	6.52	0.47
	2008-09	3.23	2.62	0.61	7.13	0.22
	2009-10	1.42	1.83	-41	6.72	—
	Total	29.86	23.04	6.82		
	Cash in hand at the end of March 2010				6.72	
Bokakhat	2007-08	2.54	1.95	0.59	0.49	0.26
	2008-09	2.37	1.83	0.54	1.03	0.19
	2009-10	1.56	1.19	0.37	1.40	0.06
	Total	6.47	4.97	1.5		
	Cash in hand at the end of March 2010				1.40	
Mahura	Upto 2007	4.57	3.98	0.59	0.49	0.35
	2007-08	1.93	1.05	0.88	1.37	0.48
	2008-09	1.58	1.16	0.42	1.79	0.15
	2009-10	0.93	0.73	0.20	1.99	0.04
	Total	9.01	6.92	2.09		
	Cash in hand at the end of March 2010				1.99	
Ruposi	Upto 2007	9.18	0.45	8.73	8.63	6.21
	2007-08	4.64	0.48	4.16	12.79	2.25
	2008-09	4.75	0.48	4.27	17.06	1.54
	2009-10	4.72	0.40	4.32	21.38	0.78
	2010-11 (upto 10/10)	4.50	0.16	4.34	25.72	0.33 (for 5 months)
	Total	27.79	1.97	25.82		
	Cash in hand at the end of October 2010				25.72	

Audit Report (Revenue Receipts) for the year ended 31 March 2011

Titapani	Upto 2007	2.30	1.27	1.03	0.93	0.67
	2007-08	2.49	1.19	1.30	2.23	0.70
	2008-09	2.75	1.28	1.47	3.70	0.53
	2009-10	2.61	1.18	1.43	5.13	0.26
	2010-11 (upto 10/10)	2.02	0.74	1.28	6.41	0.10
	Total	12.17	5.66	6.51		
	Cash in hand at the end of October 2010				6.41	

Total revenue collected = ₹ 285.11 lakh

Total revenue remitted = ₹ 182.14 lakh

Total revenue in hand over and above the permissible amount of ₹ 10,000 = ₹ 1.03 crore.

Interest realizable @ 18 per cent p.a. on the undeposited amount = ₹ 47.84 lakh.

Annexure – IV*(Reference paragraph –6.6)***Statement showing short realisation of royalty on forest produces**

Name of Division No of permits Issued between	Permit issued for		Royalty realisable	Royalty realised	Short realisation of royalty
	Sand	Stone/gravel etc.,			
	(in cum)				
<u>Nagaon</u> <u>23</u> September and October 2009	9678.73	135733.987	185.17	124.47	60.70
<u>Kamrup East</u> <u>16</u> September 2009 and August 2010	0	55876.00	72.63	55.87	16.76
<u>Kamrup North</u> <u>10</u> September to November 2009	2000	26648.37	36.44	28.04	8.40
<u>Aie Valley</u> <u>63</u> September 2009	0	23500	30.55	23.50	7.05
<u>Dibrugarh</u> <u>23</u> September 2009	0	9562	12.43	7.17	5.26
<u>Kamrup West</u> <u>59</u> April 2009 and December 2010	0	18897.03	22.72	18.75	3.97
Parbatjhara, <u>Gauripur</u> <u>09</u> September and November 2009	8519.25	5543	14.87	11.51	3.36
Total : 203 permits	20197.98	275760.387	374.81	269.31	105.50