

Annexure-I

(Refer Paragraph No. 1.2.5)

Position of paragraphs which appeared in the Audit Reports and those pending discussion/replies not received as on 30th September 2011.

Name of tax		2005-06	2006-07	2007-08	2008-09	2009-10	Total
Taxes on Sales, Trade etc.	Paras appeared in the AR/pending discussion in the PAC	9	8	9	13	12	51
	Paras replies not received	0	0	0	0	12	12
Taxes on Motor Vehicles	Paras appeared in the AR/pending discussion in the PAC	3	4	8	2	2	19
	Paras replies not received	0	0	5	2	2	9
Stamp duty and Registration fee	Paras appeared in the AR/pending discussion in the PAC	0	3	5	5	1	14
	Paras replies not received	0	3	5	5	1	14
State Excise	Paras appeared in the AR/pending discussion in the PAC	1	2	2	4	2	11
	Paras replies not received	0	0	0	0	2	2
Others	Paras appeared in the AR/pending discussion in the PAC	2	4	7	4	4	21
	Paras replies not received	0	3	4	4	4	15
Total	Paras appeared in the AR/pending discussion in the PAC	15	21	31	28	21	116
	ATNs to Paras included in AR not received	0	6	14	11	21	52

Annexure-II
(Refer Paragraph No. 1.2.5)

Details of outstanding recommendations of Public Accounts Committee on which the Government is yet to take final decision.

Sr. No.	PAC Report No.	Total number of outstanding recommendations	Period of Audit Report
1.	19	1	1977-78
2.	22	5	1979-80
3.	23	5	1980-81
4.	25	4	1981-82
5.	26	3	1982-83
6.	28	2	1983-84
7.	29	8	1984-85
8.	32	5	1985-86
9.	34	12	1986-87
10.	36	7	1987-88
11.	38	13	1988-89
12.	40	26	1989-90
13.	42	31	1990-91, 1991-92
14.	44	41	1990-91, 1991-92
15.	46	9	1993-94
16.	48	10	1994-95
17.	50	41	1995-96
18.	52	31	1996-97
19.	54	43	1997-98
20.	58	64	1998-99, 1999-2000
21.	60	38	2000-01
22.	62	46	2001-02
23.	63	54	2002-03
24.	64	57	2003-04
25.	65	51	2004-05
Total		607	

Annexure-III
(Refer Paragraph No. 1.3.1)

Details of outstanding Inspection Reports as on 31 March 2011.

Year	Number of outstanding IRs	Para	Amount (₹ in crore)
Upto 2001-02	137	164	5.56
2002-03	42	49	1.33
2003-04	29	40	1.37
2004-05	48	88	1.58
2005-06	68	98	2.73
2006-07	96	170	9.02
2007-08	110	310	8.47
2008-09	115	270	5.61
2009-10	116	331	12.22
2010-11	93	301	12.36
Total	854	1,821	60.25

Annexure-IV

(Refer Paragraph No. 1.3.2.2)

Details of reviews and recommendations included in the Audit Reports for the year 2003-04 to 2009-10.

Year of Audit Report	Name of the Review	Details of recommendations made
2003-04	Levy and collection of stamp duty and registration fee	<p>With a view for realistic indenting of stamps by the treasury officers and important details like name of treasury/vendors number and issue date etc. should be recorded on the stamps sold by the treasuries; the Government may consider:</p> <ul style="list-style-type: none">➤ The procedure for assessing the requirements, indenting and supply of stamps needs to be streamlined;➤ The Government should evolve a mechanism to make district level comparison between stamp duty realized on registration of documents and revenue realised through sale of stamps in order to prevent/detect use of fake stamps;➤ The documents/registers required to be maintained by the vendors and their verification and submission to the concerned authorities should be well monitored and transactions cross verified at periodic intervals; and➤ A system needs to be developed to bring all the deeds that are to be registered compulsorily under the tax net.
2007-08	Grant of exemptions and remissions of stamp duty and registration fee	<p>With a view to curb incidence of evasion of stamp duty, the Government may consider:</p> <ul style="list-style-type: none">➤ Maintenance of a centralised database of the remissions/concessions in stamp duty and registration fee for effective monitoring and instituting deterrent penalties for their abuse;➤ Inserting an explicit provision under the IR Act to specify the power to remit or exempt the RF;➤ Declaring all offices, in which documents are presented, as public offices and laying down norms/targets for the inspection of various departments/corporations by the Registrars/Sub Registrars of the concerned districts ensuring the correctness of property classified for the purpose of levy of SD and prescribing a periodical return to be furnished by them to the Revenue Department on number and nature of documents presented and SD found deficient; and➤ Making the internal audit operational to ensure timely detection and correction of error in levy and collection of revenue and avoid recurrence of mistakes pointed out.

Year of Audit Report	Name of the Review	Details of recommendations made
2009-10	Levy and collection of stamp duty and registration fee	<p data-bbox="865 216 1471 275">With a view to curb incidence of evasion of SD and RF, the Government may consider:</p> <ul style="list-style-type: none"> <li data-bbox="865 285 1471 510">➤ Laying down norms/targets for the inspection of departments/corporations by the Registrars/SRs of the concerned districts to ensure the correctness of property classified for the purpose of levy of SD and RF and prescribing a periodical return to be furnished by them to the Revenue Department on the number and nature of documents presented and SD/RF found deficient; <li data-bbox="865 520 1471 659">➤ Introducing a system in the department to review the registers of pending cases and prompt disposal of all pending cases. The monitoring at the apex level may be done by prescribing periodical return. A time limit for finalisation of these cases may also be prescribed; <li data-bbox="865 669 1471 779">➤ Prescribing a return/report to be furnished by the Registrars and SRs/JSRs mentioning the prescribed register issued to/deposited by the stamp vendors and the quantum of inspection against the target fixed; <li data-bbox="865 789 1471 898">➤ Strengthening the internal audit to ensure timely detection and correction of errors in levy and collection of revenue and avoid recurrence of mistakes pointed out; and <li data-bbox="865 909 1471 989">➤ Prescribing a report/return to be furnished by the IGR and Registrar of the districts mentioning the quantum of inspections done against the target fixed.

Annexure-V
(Refer Paragraph No. 1.4)

Audit plan for the year 2010-11.

Sr. No.	Nature of receipts	Total no. of auditable units	A-Annual B-Biannual T-Triennial Q-Quadrille				No. of units planned during the year 2010-11				Total unit planned during the 2010-11
			A	B	T	Q	A	B	T	Q	
1.	0039-State Excise	36	20	16	-	-	20	8	-	-	28
2.	0030- Stamp duty and Registration fee	116	86	30	-	-	86	15	-	-	101
3.	0041-Taxes on vehicles	72	30	42	-	-	30	21	-	-	51
4.	0042-Passengers and Goods tax	22	22	-	-	-	22	-	-	-	22
5.	0853-Mines and minerals	16	10	6	-	-	10	3	-	-	13
6.	0217-Town & Country Planning	1	1	-	-	-	1	-	-	-	1
7.	0040-Sales Tax	61	33	-	-	28	33	-	-	-	33
8.	0043-Electricity duty	4	1	-	-	3	-	-	-	1	1
9.	0045-Entertainment	22	-	-	-	22	-	-	-	6	6
10.	0425-Cooperation	33	-	33	-	-	-	16	-	-	16
11.	0029- Land Revenue	115	-	-	-	115	-	-	-	29	29
12.	0039-Pharmacy	18	-	-	-	18	-	-	-	5	5
13.	0851-Industry	41	-	-	-	41	-	-	-	10	10
	Total	557	203	127	-	227	202	63	-	51	316

Annexure-VI
(Refer Paragraph No. 5.2.11.1)

(Statement showing details of receipts not deposited in treasury)

SL. No.	Registration Number	Amount	Receipt number	Date of receipt
1	HR12R 7700	10000	17072	07/04/2011
2	HR12R 2002	10000	16803	04/04/2011
3	HR12R 4004	10000	16894	05/04/2011
4	HR12R 7200	10000	16874	05/04/2011
5	HR12R 7007	10000	16793	04/04/2011
6	HR12R 6666	25000	192337	31/05/2011
7	HR12R 5200	10000	192111	26/05/2011
8	HR12R 5300	10000	192678	03/06/2011
9	HR12R 5100	10000	17605	19/04/2011
10	HR12R 5005	10000	17058	07/04/2011
11	HR12R 6363	10000	17404	15/04/2011
12	HR12R 6006	10000	19901	09/05/2011
13	HR12R 5500	10000	16708	01/04/2011
14	HR12R 4500	10000	16960	06/04/2011
15	HR12R 3600	10000	17675	20/04/2011
16	HR12R 9191	10000	19900	09/05/2011
17	HR12R 8055	10000	197093	08/08/2011
18	HR12R 2222	25000	17425	15/04/2011
19	HR12R 9990	10000	19050	27/04/2011
20	HR12R 2525	10000	17764	21/04/2011
21	HR12R 0222	25000	193417	17/06/2011
22	HR12R 8100	10000	192253	30/05/2011
23	HR12R 8400	10000	197096	08/08/2011
24	HR12R 2020	10000	17033	07/04/2011
25	HR12R 9999	25000	19452	02/05/2011
26	HR12R 3400	10000	191011	11/05/2011
27	HR12R 2728	10000	17389	15/04/2011
28	HR12R 5200	10000	192111	26/05/2011
29	HR12R 2700	10000	17550	18/04/2011
30	HR12R 3636	10000	17403	15/04/2011
31	HR12R 7100	10000	194449	30/06/2011
32	HR12R 5555	25000	192760	07/06/2011
33	HR12R 8800	10000	191850	24/05/2011
34	HR12R 9090	10000	192565	02/06/2011
35	HR12R 3000	10000	16706	01/04/2011
36	HR12R 7777	25000	16042	22/03/2011
37	HR12R 5500	41100	16709	01/04/2011
38	HR12R 1248	500	16065	22/03/2011
	Total	4,91,600		

Annexure-VII
(Refer Paragraph No. 5.2.11.1)

(Statement showing amount less deposited due to difference in totals)

Date	Fee collected	Tax collected	Actual Total	Total taken in Cash Book	Difference
16/03/2011	37860	420477	458337	458369	-32
17/03/2011	17650	305221	322871	322871	0
18/03/2011	20370	395489	415859	415859	0
21/03/2011	28370	343225	371595	371595	0
22/03/2011	9040	176352	185392	185392	0
24/03/2011	47650	475764	523414	519214	4200
25/03/2011	27360	202871	230231	225631	4600
28/03/2011	18000	269891	287891	286891	1000
29/03/2011	30790	318032	348822	347022	1800
30/03/2011	19670	251197	270867	264467	6400
31/03/2011	15860	209196	225056	221756	3300
01/04/2011	16800	350787	367587	364487	3100
02/04/2011	18420	293171	311591	309991	1600
05/04/2011	22770	338472	361242	357042	4200
06/04/2011	19300	320666	339966	334766	5200
07/04/2011	13910	220446	234356	232356	2000
08/04/2011	15810	217924	233734	213234	20500
11/04/2011	14790	172618	187408	186868	540
13/04/2011	17910	340424	358334	357334	1000
15/04/2011	22040	568236	590276	587776	2500
18/04/2011	20740	226905	247645	243945	3700
19/04/2011	11660	206216	217876	217376	500
20/04/2011	14680	213441	228121	226521	1600
21/04/2011	11680	161311	172991	171491	1500
22/04/2011	10170	199107	209277	208777	500
25/04/2011	11990	123440	135430	133930	1500
26/04/2011	16320	208173	224493	223493	1000
27/04/2011	19030	311882	330912	330912	0
28/04/2011	22030	340642	362672	362672	0
29/04/2011	21475	249605	271080	268080	3000
02/05/2011	21950	252551	274501	273501	1000
03/05/2011	22260	462466	484726	484226	500
04/05/2011	17890	320133	338023	337423	600
06/05/2011	21720	444968	466688	466188	500
09/05/2011	24014	407118	431132	428532	2600
10/05/2011	15610	237900	253510	251210	2300
11/05/2011	18180	337648	355828	354328	1500
12/05/2011	12860	189903	202763	202163	600
13/05/2011	14150	270133	284283	283283	1000
16/05/2011	15160	154439	169599	167799	1800

Date	Fee collected	Tax collected	Actual Total	Total taken in Cash Book	Difference
17/05/2011	15530	237653	253183	252683	500
18/05/2011	17270	270101	287371	286371	1000
19/05/2011	15610	168243	183853	182853	1000
20/05/2011	13970	130324	144294	143294	1000
23/05/2011	20290	333697	353987	352387	1600
24/05/2011	18800	291334	310134	310134	0
25/05/2011	19690	291368	311058	311058	0
26/05/2011	22370	316665	339035	339035	0
27/05/2011	11640	127857	139497	139497	0
30/05/2011	15690	193943	209633	209633	0
31/05/2011	45140	382966	428106	428106	0
01/06/2011	19550	327476	347026	347026	0
02/06/2011	24950	406996	431946	431946	0
03/06/2011	44750	201671	246421	246421	0
06/06/2011	10860	194689	205549	205549	0
07/06/2011	46640	143984	190624	190624	0
08/06/2011	16550	141413	157963	157963	0
09/06/2011	38200	341214	379414	379414	0
10/06/2011	10790	175737	186527	186527	0
13/06/2011	11480	233363	244843	244843	0
14/06/2011	20760	211758	232518	232518	0
16/06/2011	54240	320455	374695	374695	0
17/06/2011	118180	378352	496532	496032	500
20/06/2011	26810	409918	436728	436328	400
21/06/2011	14460	233317	247777	247277	500
22/06/2011	17380	271615	288995	298295	-9300
23/06/2011	25890	314928	340818	340818	0
24/06/2011	15950	140699	156649	156649	0
27/06/2011	17380	302816	320196	320196	0
28/06/2011	21490	319495	340985	340485	500
29/06/2011	20600	246513	267113	267113	0
30/06/2011	22510	372254	394764	394764	0
01/07/2011	29360	432264	461624	461624	0
04/07/2011	20280	348716	368996	368996	0
05/07/2011	9570	122197	131767	131767	0
06/07/2011	27630	211422	239052	239052	0
07/07/2011	38240	200906	239146	239296	-150
08/07/2011	13430	197807	211237	211237	0
09/07/2011	10290	80799	91089	91089	0
12/07/2011	18850	125015	143865	143865	0
13/07/2011	36950	362658	399608	399608	0
14/07/2011	22980	369526	392506	392506	0
15/07/2011	20760	667630	688390	688390	0
18/07/2011	41130	176421	217551	217551	0

Date	Fee collected	Tax collected	Actual Total	Total taken in Cash Book	Difference
19/07/2011	16220	185696	201916	201916	0
20/07/2011	27110	338354	365464	365464	0
21/07/2011	15230	225304	240534	240534	0
22/07/2011	17090	238449	255539	255539	0
25/07/2011	11380	125927	137307	137307	0
26/07/2011	28250	188316	216566	216566	0
27/07/2011	30450	449238	479688	476488	3200
28/07/2011	16320	138283	154603	154603	0
29/07/2011	17910	205054	222964	222964	0
01/08/2011	17190	195965	213155	213155	0
03/08/2011	25570	363563	389133	389133	0
04/08/2011	22490	279395	301885	301885	0
05/08/2011	20800	392423	413223	413223	0
08/08/2011	27930	679061	706991	706991	0
09/08/2011	26160	391606	417766	417266	500
10/08/2011	21780	309485	331265	331265	0
11/08/2011	51440	385585	437025	437025	0
12/08/2011	25250	255922	281172	281172	0
16/08/2011	13350	251481	264831	264831	0
17/08/2011	21080	228860	249940	249940	0
18/08/2011	49041	405321	454362	454362	0
19/08/2011	9510	318805	328315	328315	0
23/08/2011	17200	346924	364124	364124	0
24/08/2011	29530	587656	617186	617186	0
25/08/2011	18590	331651	350241	350241	0
26/08/2011	13120	272994	286114	286114	0
27/08/2011	79730	423367	503097	502497	600
30/08/2011	19690	264447	284137	284137	0
01/09/2011	29360	604341	633701	633701	0
02/09/2011	38270	415135	453405	453405	0
05/09/2011	12680	110015	122695	122695	0
06/09/2011	59230	553194	612424	612424	0
Total	27,11,780	3,36,98,432	3,64,10,212	3,63,20,754	89,458

Annexure-VIII
(Refer Paragraph No. 5.2.13.1 to 5.3.13.3)

**Statement showing details of inconsistencies
in data relating to chassis and Engine**

Name of office		Number of records analysed	Number of cases where Chassis number was duplicate	Number of cases where Engine number was duplicate	Number of cases where both Chassis number and Engine number were duplicate	Number of cases where Chassis number was tampered	Number of cases where complete Chassis number was not captured
Ambala	RA	62666	0	1670	0	100	15488
Naraingarh	RA	13741	0	36	0	68	374
Barara	RA	12845	0	193	0	10	4225
Kurukshetra	RA	66242	0	40	0	22	231
Karnal	RA	73367	0	66	0	152	63
Karnal	RTA	2526	0	8	0	8	5
Panipat	RA	118549	0	114	0	140	12
Panipat	RTA	3141	0	12	0	13	3
Sonepat	RA	4530	0	0	0	0	
Sonepat	RTA	3900	0	0	0	6	61
Gurgaon	RA	378558	32	2001	4	585	2233
Gurgaon	RTA	17796	0	254	0	342	32
Yamunanagar	RA	202140	92	680	12	140	4204
Faridabad	RA	361953	2	30488	0	70	47601
Faridabad	RTA	91151	6	1070	2	296	1080
Rewari	RA	62941	0	64	0	10	117
Rohtak	RA	24743	32	62	0	38	17
Jhajjar	RA	41984	2	100	0	6	166
Rewari	RTA	2713	0	42	0	37	0
Total		15,45,486	166	36,900	18	2,043	75,912

Annexure-IX
(Refer Paragraph No. 5.2.14.1 to 5.2.14.5)

Statement showing inconsistencies in Sarathi data

Name of the Unit	Total No of total DLs	Double Licence	Lapsed Validity	Within 30 days	DL Without LL	Below 18 years	Validity more than 6 months
RA Ambala	61329	36	7038	10405	2393	36	-
RA Naraingarh	12556	116	1454	2370	62	2	-
RA Barara	9451	34	1389	2593	258	2	-
RA Yamuna Nagar	55661	26	4010	197	400	2	9
RA Karnal	73638	64	7295	1678	483	28	-
RA Panipat	80286	112	12430	8331	74	49	-
RA Sonipat	26880	68	106	31	1	0	-
RA Gurgaon	95978	208	14968	1456	567	520	-
RA Faridabad	242354	24	2069	682	64	7	1
RA Rewari	45428	58	3168	4865	285	9	-
RA Jhajjar	29539	22	4277	1095	4287	28	-
RA Rohtak	23311	55	1874	72	296	1	-
RA Kurukshetra	40093	66	6250	1156	710	6	
Total	7,96,504	889	66,328	34,931	9,880	690	10