

**Annexure –I**  
(Reference: Para-1.4) Audit planning

Sr. No.	Principal head	Units audited
1.	Sales tax	11
2.	Motor Vehicle tax	55
3.	Stamp & Registration Fee	72
4.	Passengers and Goods Tax	09
5.	State Excise Duty	36
6.	Forest	28
7.	Mining	08
8.	Entertainment Duty	Nil
9.	Luxury Tax	03
10	MP Barrier	10
11.	Non-tax Receipts	49
	<b>Total</b>	<b>281</b>

**Annexure –II**  
(Reference: Para-2.8.13) Invalid and defective 'C' forms

Name of the Unit/ AETC	Period of Assessment	Assessed between	No. of dealer s	No. of invalid defective form 'C'	Nature of irregularity	(₹ in crore) Tax effect including interest
AETC Sirmour, Mandi, BBN, Solan, Kangra and ETO, Kinnaur	2005-06 to 2007-08	January 2008 and April 2010	19	112	Concessional rate of tax was allowed on interstate sale of ₹ 21.77 crore against 'C' forms. Scrutiny revealed that forms were not original but duplicate portion of the 'C' forms.	<u>1.18</u> 0.73
AETC Sirmour	2006-07	May 2009 and November 2009	2	22	On interstate sale of ₹ 6.58 crore, concessional rate of tax was allowed on photocopies of forms 'C'.	<u>0.59</u> 0.37
AETC Sirmour, BBN and Una	2006-07 to 2007-08	December 2009 and March 2010	3	9	Concessional rate of tax was allowed on interstate sale of ₹ 2.61 crore against form 'C'. Scrutiny revealed that the forms were defective as name and registration number of the purchasing/selling dealer, invoice number, date etc. were not mentioned therein.	<u>0.29</u> 0.14
AETC BBN	2006-07	July 2010	1	3	Concessional rate of tax was allowed on interstate sale of ₹ 87 lakh against form 'C'. Scrutiny revealed that validity period of 'C' forms was between January 2007 and March 2007 whereas these were issued in October 2007 after the validity period.	<u>0.02</u> 0.02

AETC Sirmour, Solan and Una	2004-05 to 2007-08	May 2007 and July 2010	6	9	On interstate sale of ₹ 1.34 crore concessional rate of tax was allowed against form 'C'. Scrutiny revealed that transactions mentioned in these forms did not pertain to the relevant assessment year of the dealers.	<u>0.14</u> 0.08
AETC BBN, Sirmour Mandi, Solan and Una	2004-05 to 2008-09	December 2007 and July 2010	22	624	Concessional rate of tax was allowed on interstate sale of ₹ 117.75 crore against 'C' forms. Scrutiny revealed that these forms were not issued to the address of selling dealers of HP from where the sale was effected.	<u>5.26</u> 3.32
<b>Total</b>			<b>53</b>	<b>779</b>		<b>12.14</b>

## Annexure-III

(Reference: Para-2.12) Incorrect deduction of cost of material

(₹ in lakh)

District	No. of contractors	Year/Date of assessment	Value of material supplied/ deduction allowed	Tax leviable at 4/8/12.5 per cent	Interest leviable	Total tax effect
Hamirpur	3	<u>2004-05 to 2008-09</u> Between June 2009 and March 2010	110.36	9.98	5.56	15.54
Mandi	1	<u>2005-06 to 2007-08</u> April 2009	109.64	4.38	2.76	7.14
Sirmour	1	<u>2006-07 to 2007-08</u> July 2009	6.95	0.87	0.50	1.37
Shimla	6	<u>2005-06 to 2008-09</u> Between June 2009 and January 2010	466.65	23.31	10.23	33.54
Una	5	<u>2003-04 to 2008-09</u> Between April 2009 and October 2009	153.71	6.15	3.76	9.91
<b>Total</b>	<b>16</b>	<b>-</b>	<b>847.31</b>	<b>44.69</b>	<b>22.81</b>	<b>67.50</b>

**Annexure – IV**

(Reference: Para - 4.6.8.2) Details of users which do not exist in User Master Table

Name of RTO	Table name	No. of invalid users	No. of entries by invalid users	Total entries in the Owner Table
RTO Mandi	Owner	1	927	7854
RLA Banjar	Owner	1	80	2355
RLA Hamirpur	Owner	6	9245	22135
RLA Jawali	Owner	3	5727	15533
RLA Kandaghat	Owner	1	5	2886
RLA Kangra	Owner	8	9373	12066
RLA Karsog	Owner	2	26	3144
RLA Kullu	Owner	5	9678	24029
RLA Palampur	Owner	17	15103	30586
RLA Shima (Urban)	Owner	1	60	22253
RLA Sunder Nagar	Owner	2	33	16322
RLA Una	Owner	2	20057	44250
<b>Total</b>		<b>49</b>	<b>70314</b>	<b>203413</b>

**Annexure – V**

(Reference: Para - 4.6.9.1) Detail of blank engine number and duplicate engine/chassis numbers

Name of RTO	Total records	Blank Engine No.	No. of Duplicate Engine No. <sup>112</sup>	Blank/invalid Chassis No.	No. of duplicate Chassis No.
RTO Mandi	7854	20	15(30)	--	--
RLA Hamirpur	22135	11	51(102)	--	--
RLA Jawali	15533	0	24(48)	--	--
RLA Kandaghat	2886	1	7(14)	--	--
RLA Kangra	22412	17	36(72)	--	--
RLA Karsog	3144	4	3(6)	--	--
RLA Kullu	24029	51	162(328)	--	--
RLA Palampur	30586	67	50(100)	--	--
RLA Shima (Urban)	22253	45	169(358)	--	122(247)
RLA Sunder Nagar	16322	5	37(76)	--	--
RLA Una	44250	1	81(165)	--	--
<b>Total</b>		<b>222</b>	<b>635(1199)</b>	<b>--</b>	<b>122(247)</b>

**Annexure-VI**

(Reference: Para - 4.6.9.2) Details of cases with blank cover notes and duplicate cover notes

Name of auditee unit	Total records	No. of Blank Cover notes	No. of duplicate Cover notes <sup>113</sup>
RTO Mandi	5577	36	1 (2)
RLA Banjar	1127	19	1 (3)
RLA Hamirpur	22742	5588	44 (139)
RLA Jawali	11110	889	18 (38)
RLA Kandaghat	1668	108	0
RLA Kangra	18235	2805	64 (221)
RLA Karsog	14457	11711	11 (56)
RLA Kullu	15884	2418	80 (819)
RLA Palampur	9394	122	2 (4)
RLA Shimla (U)	20593	7945	17 (67)
RLA Sunder Nagar	16647	4494	25 (128)
RLA Una	45072	15994	133 (605)
<b>TOTAL</b>		<b>52129</b>	<b>396(2082)</b>

<sup>112</sup> The figures in brackets denote total number of cases

<sup>113</sup> The figures in brackets denote total number of cases

**Annexure – VII**

(Reference: Para - 4.6.9.3) Details of vehicles where registration certificate has expired

Name of auditee unit	Number of Vehicle where registration certificate has expired
RLA Banjar	106
RLA Hamirpur	2189
RLA Jawali	316
RLA Kandaghat	335
RLA Kangra	1331
RLA Karsog	241
RLA Kullu	1789
RLA Palampur	2812
RLA Shimla (U)	1461
RLA Sunder Nagar	1658
RLA Una	3554
<b>TOTAL</b>	<b>15792</b>

**Annexure - VIII**

(Reference: Para - 4.6.9.5) Details of cases where no penalty was levied for delay in registration

Name of auditee unit	Number of cases where no fine levied for delayed registration	Range of delay
STA Shimla	588	1-3550
RTO Dharamsala	1,774	1-4934
RTO Mandi	630	1- 4962
RTO Shimla	2,004	1-4015
RTO Solan	2,849	1-4864
RLA Banjar	438	1-4022
RLA Hamirpur	4,573	1-4962
RLA Jawali	683	1-4721
RLA Kandaghat	333	1-4838
RLA Kangra	1,102	1-4047
RLA Karsog	522	1-3927
RLA Kullu	389	1-4729
RLA Palampur	1,512	1-3934
RLA Shimla (Urban)	485	1-4948
RLA Sunder Nagar	290	1-2547
RLA Una	5,835	1-3627
<b>Total</b>	<b>24,007</b>	

**Annexure - IX**

(Reference Para - 4.6.9.6) Details of cases where fitness certificate not renewed  
(Amount in ₹)

Name of auditee unit	Number of cases where fitness has been expired as on 31.03.2011	Fitness Fee realisable
STA Shimla	310	81800
RTO Dharamsala	2960	714500
RTO Mandi	1885	436600
RTO Shimla	2235	534600
RTO Solan	1079	299500
RLA Banjar	208	55600
RLA Hamirpur	81	20900
RLA Jawali	540	140500
RLA Kandaghat	105	28000
RLA Kangra	604	150500
RLA Karsog	193	48100
RLA Kullu	2825	698100
RLA Palampur	1503	347400
RLA Shimla (Urban)	29	7600
RLA Sunder Nagar	1931	516900
RLA Una	2366	690600
<b>Total</b>	<b>18854</b>	<b>4771200</b>

**Annexure -X**

(Reference: Para - 6.3.9.3) Incorrect opening balance "Industry Department"  
(₹ in lakh)

Year	Closing balance of previous year as on 31st March		Opening balance shown by the Department as on 1st April		Difference Excess (+) Less (-)	
	Principal	Interest	Principal	Interest	Principal	Interest
2006-07	90.78	172.57	90.37	183.98	(-) 0.41	(+) 11.41
2008-09	82.52	187.46	87.95	194.36	(+) 5.43	(+) 6.90
2009-10	81.75	187.31	81.20	187.12	(-) 0.55	(-) 0.19
<b>Total</b>	<b>255.05</b>	<b>547.34</b>	<b>259.52</b>	<b>565.46</b>	<b>(+) 4.47</b>	<b>(+) 18.12</b>

**Annexure -XI**

(Reference: Para - 6.3.9.3) Incorrect closing balance of interest "Co-Operation Department"

(₹ in lakh)

Year	Opening balance of overdue arrear of interest as on 1 <sup>st</sup> April	Total recovery of interest due including overdue arrear of previous year	Recovery made during the year	Closing balance of overdue arrear of interest as on 31 <sup>st</sup> March as shown in the Annual Report	Closing balance should be (Col. 3 - Col. 4)	Variation between closing balance shown in Annual Report and actually arrived (Excess (+) Less (-) (Col.5 - Col.6)
1.	2.	3.	4.	5.	6.	7.
2004-05	128.49	204.77	76.37	132.00	128.40	(+) 3.60
2005-06	132.00	277.26	147.45	129.84	129.81	(+) 0.03
2006-07	129.84	469.57	348.76	123.93	120.81	(+) 3.12
2007-08	123.93	346.64	223.25	123.39	123.39	-----
2008-09	123.39	330.41	169.56	160.79	160.85	(-) 0.06
2009-10	160.79	307.68	164.53	143.15	143.15	-----
<b>Total</b>				<b>813.10</b>	<b>806.41</b>	<b>(+) 6.69</b>

## Annexure –XII

(Reference: Para- 6.3.13.1) Variation between FA figures and Departmental figures “Co-operation Department”  
(₹ in lakh)

Year	Recovery position of principal			Recovery position of interest		
	As per finance accounts	As per AR	Variation Excess (+) Less (-) (Column 3 -Column 2)	As per finance accounts	As per AR	Variation Excess (+) Less (-) (Column 6 -Column 5)
1.	2.	3.	4.	5.	6.	7.
2005-06	229.16	263.59	(+) 34.43	147.45	147.45	-----
2006-07	295.53	295.52	(-) 0.01	348.76	348.76	-----
2007-08	502.61	502.44	(-) 0.17	223.98	223.25	(-) 0.73
2008-09	470.16	470.68	(+) 0.52	169.67	169.56	(-) 0.11
2009-10	441.16	440.46	(-)0.70	164.53	164.53	-----
<b>Total</b>	<b>1938.62</b>	<b>1972.69</b>	<b>(+) 34.07</b>	<b>1054.39</b>	<b>1053.55</b>	<b>(-) 0.84</b>

## Annexure-XIII

(Reference: Para - 6.3.13.1) Interest received as per FA and Departmental records -HPSEB  
(₹ in lakh)

Year	Interest received		
	As per FA Figures	As per Departmental figures	Variation excess (+) less (-)
2007-08	566.41	566.76	(-) 0.35
2008-09	201.77	197.27	(+) 4.50
2009-10	193.30	186.96	(+) 6.34
<b>Total</b>	<b>961.48</b>	<b>950.99</b>	<b>(+) 10.49</b>

## Annexure –XIV

(Reference: Para- 6.3.13.1) FA figures and Departmental figure -Industry Department  
(₹ in lakh)

Year	Recovery position of Principal			Recovery position of Interest		
	As per finance accounts	As per QPR	Variation (+) excess (-) less	As per finance accounts	As per QPR	Variation (+) excess (-) less
2005-06	12.79	8.83	(-) 3.96	16.15	8.33	(-) 7.82
2006-07	13.51	15.91	(+) 2.40	13.10	20.23	(+) 7.13
2007-08	11.60	11.83	(+) 0.23	17.63	12.31	(-) 5.32
2008-09	6.91	6.69	(-) 0.22	13.67	11.08	(-) 2.59
2009-10	11.30	11.94	(+)0.64	20.97	14.59	(-)6.38
<b>Total</b>	<b>56.11</b>	<b>55.20</b>	<b>(-) 0.91</b>	<b>81.52</b>	<b>66.54</b>	<b>(-) 14.98</b>

**Annexure –XV**

**(Reference: Para 6.3.13.3) Irregular conversion of interest and loan into equity and share capital**

**(₹ in lakh)**

Sr. No.	Name of Department	Name of beneficiary (loanee) company/ corporation	Date of conversion	Amount converted		Remarks
				Loan	Interest	
1.	Agriculture	Himalaya Fertilizers Ltd. (now HPGIC)	6/05	Nil	206.17#	Appeared in FA as investment during 2007-08. Interest not credited to receipt head.
		H.P. Agro Industries Corporation	6/08	110.00	174.61	FA is silent on investment and principal is still outstanding as loan. Interest not credited to receipt head.
2.	Co-operation	Tea Factories (Bajjnath. Bir, Palampur and Sidhbari)	2/04	317.59@	243.18#	Shown as investment during 2005-06 but loan amount is outstanding. Interest not credited to receipt head.
3.	Horticulture	(i) H.P. Agro Industries Corporation	6/08	157.87	77.00	FA is silent about investment. Interest not credited to receipt head.
		(ii) Horticultural Produce Marketing and Processing Corporation	6/08	1000.00@	746.20#	Shown as investment in 2009-10 but loan is still outstanding. Interest not credited to receipt head.
		(iii) Agro Industrial Packaging India Ltd.	6/08	2212.83	3493.99	FA is silent about investment. Interest not credited to receipt head.
4.	Industry	H.P. State Handicrafts and Handloom Corporation	10/07	197.61@	263.69#	Shown as investment during 2007-08 but loan amount is outstanding. Interest not credited to receipt head.
<b>Total</b>				<b>₹ 3995.90</b> <b>₹ 1515.20 @</b>	<b>₹ 5204.84</b> <b>₹ 1459.24 #</b>	<i>@ # appeared in statement No. 14 of FA.</i>

**Annexure-XVI**

**(Reference: Para- 6.11.1)**

Cases where valuation report was prepared by the *Patwaris* on the basis of consideration value

**(₹ in lakh)**

Sr. No	Name of the SR unit	No. of deeds	Market value as per the actual price applicable	Market value determined on the basis of <i>parta</i> prepared by <i>Patwaris</i>	Deficient Amount		Total
					Stamp duty	Registration fee	
1	Baldwara	12	86.96	38.12	2.44	0.72	3.16
2	Barsar	3	15.93	4.75	0.49	0.22	0.71
3	Chirgaon	8	38.29	12.05	1.31	0.39	1.70
4	Indora	10	149.13	129.54	0.92	0.19	1.11
5	Kangra	12	30.78	17.99	0.60	0.24	0.84
6	Morang	4	45.64	6.91	1.94	0.32	2.26
7	Nurpur	12	40.84	32.14	0.44	0.17	0.61
8	Palampur	10	53.01	43.32	0.48	0.20	0.68
9	Pooh	12	159.30	52.09	5.37	0.56	5.93
10	Rajgarh	2	61.07	13.11	2.40	0.24	2.64
11	Rampur	3	34.30	7.10	1.36	0.40	1.76
12	Sunni	5	12.70	9.63	0.15	0.06	0.21
<b>Total</b>		<b>93</b>	<b>727.95</b>	<b>366.75</b>	<b>17.90</b>	<b>3.71</b>	<b>21.61</b>
			<b>Say ₹ 7.28 crore</b>	<b>Say ₹ 3.67 crore</b>	<b>₹ 17.90 lakh</b>	<b>₹ 3.71 lakh</b>	<b>₹ 21.61 lakh</b>

## Annexure-XVII

(Reference: Paragraph 6.11.2)

Short realisation of Stamp duty and Registration fee due to under valuation of property

(₹ in lakh)

Sr. No	Name of the SR unit	No. of deeds	Market value as per the actual price applicable	Market value determined on the basis of <i>parta</i> prepared by <i>Patwaris</i>	Deficient Amount		Total
					Stamp duty	Registration fee	
1	Banjar	3	15.88	2.63	0.66	0.27	0.93
2	Jwalamukhi	10	52.59	43.78	0.44	0.17	0.61
3	Nerwa	5	16.90	11.69	0.26	0.10	0.36
4	Rajgarh	12	84.35	38.30	2.34	0.91	3.25
5	Sundernagar	1	117.68	52.96	3.24	0	3.24
6	Sunni	6	41.58	4.78	1.84	0.29	2.13
<b>Total</b>		<b>37</b>	<b>328.98</b>	<b>154.14</b>	<b>8.78</b>	<b>1.74</b>	<b>10.52</b>
			<b>₹ 328.98 lakh</b>	<b>Say ₹ 154.14 lakh</b>	<b>₹ 8.78 lakh</b>	<b>₹ 1.74 lakh</b>	<b>₹ 10.52 lakh</b>