

Appendices

Appendix-2.1
(Referred to in paragraph 2.13)

Sl. No.	Year	No. of 59-A forms	Value of LPG imported on each	Value of imported LPG	Profit ¹	Sale Value (₹)	Tax @ 9.2 per cent	Penalty (₹)
1	2004-05	60	64300	60*64300=3858000	10%	4243800	390429.6	390429.6
2	2004-05	46	74280	46*74280=3416880	10%	3758568	345788.256	345788.256
3	2005-06	28	74286	28*74286=2080008	10%	2288008	210496.736	210496.736
Total						10290376	946714.592	946714.592

¹ Profit= Gross profit (tax paid) + transportation charges + loading/unloading charges

Appendix-2.2
(Referred to in paragraph 2.21)

Year	Purchases (in ₹)
2004-05	38338700 (before production)
2005-06	2484070 (before production)
2005-06	19547787 (difference in Assessment order)
Total purchases : 60370557/-	

Tax to be levied (on pro rata basis)

Two per cent on ₹ 22729515/- (37.65 per cent of total purchase) = ₹ 454590/-

One per cent on ₹ 37641042/- (62.35 per cent of total purchase) = ₹ 376410/-

Entry tax : ₹ 831000

Appendix-2.3
(Referred to in paragraph 2.23.1)

Sl. No.	Name of Bakayadar, Tin	Year	Due amount (in ₹) as on 01.11.2010	Date of demand notice/ RRC/last appeal order	31.10.2010	Delay in days	Penalty leviable (in ₹)	Penalty levied (in ₹)	Difference (in ₹)	Loss of Samadhan Rashi (in ₹)
1	M/s Minwool rock fibre limited, Tin-22103601537	2005-06 (CST)	1236178	31-12-2009	31-10-2010	304	250532	0	250532	150319
2	M/s. Minwool rock fibre limited, Tin-22103601537	2005-06 (ST)	1419977	05-10-2010	31-10-2010	26	24613	0	24613	14768
3	M/s. Jaiswal steel processors pvt. limited, Tin-DRG/II/BHIL/2196	1998-99 (ST)	1011533	30-11-2009	31-10-2010	335	225909	0	225909	135545
4	M/s. Budhia Auto, Tin-22354601421	2005-06 (ST)	15351572	24-12-2009	31-10-2010	311	3182893	0	3182893	1909736
5	M/s. Budhia Auto, Tin-22354601421	2004-05 (ST)	5585274	24-12-2009	31-10-2010	311	1158013	0	1158013	694808
6	M/s. Rock wood product, Tin-13/01/1971/c	2000-01 (CST)	1131365	24-11-2003	31-10-2010	2533	1910498	0	1910498	1146299
7	M/s. Univebs sleepers pvt. limited, Tin-DRG/I/3003	2004-05 (CST)	1570163	17-01-2008	31-10-2010	1018	1065617	0	1065617	639370
8	M/s. ACC Limited (thermal power plant) ,Tin-13/04/1464	2001-02 (ET)	1488386	28-12-2005	31-10-2010	1768	1754311	0	1754311	1052587
9	M/s. ACC Limited (thermal power plant) ,Tin-13/04/1464	1999-2000 (ET)	1221952	03-12-2005	31-10-2010	1793	1460640	0	1460640	876384
10	M/s. ACC Limited (thermal power plant) ,Tin-13/04/1464	2000-01 (ET)	1544134	03-12-2005	31-10-2010	1793	1845755	0	1845755	1107453
11	M/s. Bajrang enterprises, Tin-22913201015	2003-04 (ST)	1588617	01-08-2009	31-10-2010	456	482940	0	482940	289764
12	M/s. Steel Abrasives industries, Tin-22401500935	2005-06 (ST)	620531	10-02-2009	31-10-2010	628	259796	0	259796	155877
13	M/s. Eicher Tractors, Tin-22661600895	2003-04 (ST)	825039	04-10-2008	31-10-2010	757	416370	0	416370	249822
14	M/s. Ashutosh engineering, Tin-2206190082	2005-06 (CST)	917768	28-02-2009	31-10-2010	610	373226	0	373226	223935
15	M/s. Arti Sponge and Power, Tin-228019023910	2005-06 (CST)	518749	27-01-2009	31-10-2010	642	222025	0	222025	133215
16	M/s. Uniworth Limited, tin-22611700493	2004-05 (CST)	837831	23-11-2006	31-10-2010	1438	803201	0	803201	481920
17	M/s. Jyoti structure, Tin-22921900385	2000-01 (CST)	666330	16-12-2005	31-10-2010	1780	790712	0	790712	474427
18	M/s. Hi-tech Abrasives, Tin-22111900491	2004-05 (ET)	643523	27-08-2009	31-10-2010	430	184477	0	184477	110686

19	M/s Mahendra Strip, TIN-22961900169	2004-05 (ST)	496890	24-12-2009	31-10-2010	311	103022	0	103022	61813
20	M/s Regeneration Next, TIN-22421403244	2005-06 (ST)	588569	19-02-2009	31-10-2010	619	242883	0	242883	145730
21	M/s. Reliance infocom limited, Tin-22401302374	2002-03 (ET)	1282940	07-04-2008	31-10-2010	937	801410	0	801410	480846
22	M/s. Agrawal oil extractions Ltd., Tin-22381400647	2002-03 (ST)	2302973	19-10-2010	31-10-2010	12	18424	0	18424	11054
23	M/s. Reliance communication infra limited, Tin-22131302378	2004-05 (ET)	1107052	29-06-2010	31-10-2010	124	91516	0	91516	54910
24	M/s. Quality Foundry Industries, tin-22281301665	2004-05 (CST)	1280469	26-12-2009	31-10-2010	309	263777	0	263777	158266
25	M/s. Ram Kumar Aggrawal, Tin-Ryp/II/1951	2005-06 (ST)	2797192	19-10-2010	31-10-2010	12	22378	0	22378	13427
26	M/s. Kitchen Appliances, Tin-22231100175	2002-03 (ST)	4300783	28-12-2007	31-10-2010	1038	2976142	0	2976142	1785685
27	M/s. Agrawal Round Rolling Mill, Tin-22611803583	2005-06 (ST)	3738443	19-10-2010	31-10-2010	12	29908	0	29908	17945
28	M/s. Navin tractors, Tin-22431201527	2004-05 (ST)	2269633	24-09-2008	31-10-2010	767	1160539	0	1160539	696323
29	M/s. K.N. Products, Tin-22162200824	2005-06 (ST)	1147387	27-12-2008	31-10-2010	673	514794	0	514794	308877
30	M/s. Navin tractors, Tin-22431201527	2003-04 (ST)	1108177	19-11-2008	31-10-2010	711	525276	0	525276	315166
31	M/s. Agrawal Round Rolling Mill, Tin-22611803583	2005-06 (ET)	1079786	13-02-2009	31-10-2010	625	449911	0	449911	269947
32	M/s. Sepco Electric Power Construction Company, Tin-22851304016	2005-06 (ET)	1443844	21-01-2009	31-10-2010	648	623741	0	623741	374244
33	M/s. Sepco Electric Power Construction Company, Tin-22851304016	2005-06 (ST)	5567912	21-01-2009	31-10-2010	648	2405338	0	2405338	1443203
34	M/s. Botalda Tractors, Tin-22474900794	2004-05 (ST)	1009398	08-09-2008	31-10-2010	783	526906	0	526906	316143
35	M/s. Botalda Tractors, Tin-22474900794	2002-03 (ST)	755009	21-08-2006	31-10-2010	1532	771116	0	771116	462670
36	M/s. Botalda Tractors, Tin-22474900794	2005-06 (ST)	1135667	30-06-2008	31-10-2010	853	645816	0	645816	387490
37	M/s. Botalda Tractors, Tin-22474900794	2001-02 (ST)	1923527	30-11-2004	31-10-2010	2161	2771161	0	2771161	1662697
38	M/s. Reliance Telecom Ltd., Tin-22121305439	2004-05 (ET)	1270413	10-06-2010	31-10-2010	143	121113	0	121113	72668
39	M/s. Larson & Tubro Limited, Tin-22961302649	1998-99 (ET)	8350297	07-08-2008	31-10-2010	815	4536995	0	4536995	2722197

40	M/s. Larson & Tubro Limited, Tin-22961302649	1999-2000 (ET)	15925073	17-06-2006	31-10-2010	1597	16954894	0	16954894	10172937
41	M/s. Raghuvir Ferro Alloys Pvt. Ltd., Tin-22861900515	2005-06 (ST)	1014870	07-02-2009	31-10-2010	631	426922	0	426922	256153
42	M/s. Raghuvir Ferro Alloys Pvt. Ltd., Tin-22861900515	2003-04 (CST)	1077673	22-12-2008	31-10-2010	678	487108	0	487108	292265
43	M/s. Raghuvir Ferro Alloys Pvt. Ltd., Tin-22861900515	2005-06 (CST)	1360325	07-02-2009	31-10-2010	631	572243	0	572243	343346
44	M/s. Eicher Tractors, Tin-22661600895	2004-05 (ST)	1557563	29-12-2009	31-10-2010	306	317743	0	317743	190646
45	M/s. Eicher Tractors, Tin-22661600895	2005-06 (ST)	1173695	14-09-2010	31-10-2010	47	36776	0	36776	22065
46	M/s. Jyoti Structures Limited, Tin-22921900385	2001-02 (CST)	4092645	25-04-2008	31-10-2010	919	2507427	0	2507427	1504456
47	M/s. Jyoti Structures Limited, Tin-22921900385	2001-02 (ET)	1458919	28-12-2007	31-10-2010	1038	1009572	0	1009572	605743
48	M/s. Shiv Shakti Motors, Tin-229901600860	2005-06 (ST)	994385	06-10-2010	31-10-2010	25	16573	0	16573	9944
49	M/s. Jyoti Structures Limited, Tin-22921900385	2004-05 (CST)	2608618	28-01-2008	31-10-2010	1007	1751252	0	1751252	1050751
50	M/s. Hi-Tech Abresive limited, Tin-22111900491	2004-05 (CST)	3541424	29-01-2008	31-10-2010	1006	2375115	0	2375115	1425069
51	M/s. Hi-Tech Abrasive limited, Tin-22111900491	2005-06 (CST)	4587674	28-02-2009	31-10-2010	610	1865654	0	1865654	1119392
52	M/s. Rajesh Re-Rollers Limited, Tin-22162200824	1992-93 (ST)	1385438	30-06-2005	31-10-2010	1949	1800146	0	1800146	1080087
53	M/s. Rajesh Strips, Tin-RYP/V/1986	1992-93 (ST)	522332	30-06-1995	31-10-2010	5602	1950736	0	1950736	1170442
54	M/s. Raghuvir Ferro alloys, tin-22861900515	2004-05 (ST)	6194514	28-01-2008	31-10-2010	1007	4158584	0	4158584	2495150
55	M/s. Raghuvir Ferro alloys, tin-22861900515	2004-05 (CST)	2023252	29-12-2009	31-10-2010	306	412743	0	412743	247646
56	M/s. Rajesh Strips, Tin-RYP/V/1986	1991-92 (ST)	628345	30-06-1995	31-10-2010	5602	2346659	0	2346659	1407995
57	M/s. Unique Structure Tower, tin-22021902335	2002-03 (CST)	2162224	20-12-2007	31-10-2010	1046	1507791	0	1507791	904675
58	M/s. Mahendra Strips, Tin-22361500277	2004-05 (CST)	1044793	24-12-2009	31-10-2010	311	216620	0	216620	129972
59	M/s. Monnet Ispat Limited, Tin-22241700357	1999-2000 (ST)	2163456	09-06-2004	31-10-2010	2335	3367780	0	3367780	2020668
60	M/s. Reliance infocom, Tin-22401302374	2004-05 (ET)	862109	21-12-2009	31-10-2010	314	180468	0	180468	108281

61	M/s. Reliance telecom limited, Tin-22121305439	2005-06 (ET)	628878	28-08-2010	31-10-2010	64	26832	0	26832	16099
62	M/s. Reliance infocom, Tin-22401302374	2005-06 (ET)	971520	28-08-2010	31-10-2010	64	41452	0	41452	24871
63	M/s. Agrawal re-round mill, Tin-22381500169	2004-05 (ET)	844546	21-12-2009	31-10-2010	314	176792	0	176792	106075
64	M/s. Rajesh engineering and Casting, Tin-22891401579	2004-05 (CST)	554702	29-12-2009	31-10-2010	306	113159	0	113159	67896
65	M/s. Agrawal oil extraction ltd., Tin-22381400647	2002-03 (CST)	836079	19-10-2010	31-10-2010	12	6689	0	6689	4013
66	M/s. Sepco Electric power Construction, Tin-22851304116	2004-05 (ET)	652598	29-01-2008	31-10-2010	1006	437676	0	437676	262605
67	M/s Chhattisgarh rajya sahkari vipdhan sangh, TIN-22681300087	2002-03 (ST)	555938	28-10-2009	31-10-2010	368	136390	0	136390	81834
68	M/s Chhattisgarh rajya sahkari vipdhan sangh, TIN-22681300087	2001-02 (ST)	566312	29-12-2009	31-10-2010	306	115528	0	115528	69317
69	Centhur Vessels Pvt Ltd, TIN-22791104232	2005-06 (ST)	1689828	26-02-2009	31-10-2010	612	689450	0	689450	413670
70	M/s. Starling Agro Ind Ltd, Tin-RYP/2/1003/7945/S	2004-05 (ST)	919879	26-06-2009	31-10-2010	492	301720	0	301720	181032
71	M/s Naveen Tractors, TIN-22431201527	2002-03 (ST)	878878	30-12-2009	31-10-2010	305	178705	0	178705	107223
72	M/s Naveen Tractors, TIN-22431201527	2001-02 (ST)	514040	29-09-2010	31-10-2010	32	10966	0	10966	6580
73	M/s Gujraat Ceremic, TIN-22661300389	2003-04 (ST)	614199	31-03-2009	31-10-2010	579	237081	0	237081	142248
74	M/s. Vishnu Chemclas Ltd, Tin-22063300083	2002-03 (ET)	505789	12-07-2007	31-10-2010	1207	406992	0	406992	244195
75	M/s Asiatik oxygen , TIN-DRG/11/103	2000-01 (ET)	742444	30-11-2009	31-10-2010	335	165812	0	165812	99487
76	M/s Banshidhar Shyamal TIN-22893600375	2003-04 (ST)	644008	17-12-2009	31-10-2010	318	136530	0	136530	81918
77	M/s Jaiswal Steel, TIN-DRG/II/BHIL/1413	1998-99 (ST)	689518	30-11-2009	31-10-2010	335	153992	0	153992	92395
78	M/s Jaiswal Steel, TIN-DRG/II/BHIL/2196	1998-99 (CST)	769431	30-11-2009	31-10-2010	335	171840	0	171840	103104
79	M/s Kakkad Auto, TIN-22623602609	2002-03 (ST)	783440	08-12-2009	31-10-2010	327	170790	0	170790	102474
80	M/s Kedia Kestal, TIN-DRG/II/DRG/717	2005-06 (ET)	504014	05-02-2010	31-10-2010	268	90051	0	90051	54030
81	M/s Mohan Jute Mil, TIN-22074901693	2004-05 (CST)	665167	06-02-2009	31-10-2010	632	280257	0	280257	168154
82	M/s Ramdayal Kaniraam, TIN-22684901115	1999-00 (ST)	542401	28-12-2006	31-10-2010	1403	507326	0	507326	304395

83	M/s Kisan Agro, TIN-22244700761	2002-03 (ST)	672437	08-05-2006	31-10-2010	1637	733853	0	733853	440312
84	M/s Central Bag Company, TIN- 22954901888	2005-06 (CST)	996834	05-01-2009	31-10-2010	664	441265	0	441265	264759
85	M/s. Weston ferro Alloys limited, Tin- 22954200772	2003-04 (ST)	607878	18-01-2007	31-10-2010	1382	560058	0	560058	336035
86	M/s. Rajesh Khenderiya Jalaram (Unregistered)	2000-01 (ET)	739200	31-07-2007	31-10-2010	1188	585446	0	585446	351268
87	M/s. Vishal Motors, Tin-224984101282	2002-03 (ST)	564566	22-12-2008	31-10-2010	678	255184	0	255184	153110
88	M/s. Vishal Motors, Tin-224984101282	2000-01 (ST)	765942	31-12-2009	31-10-2010	304	155231	0	155231	93139
Total			159935076				87563561		87563561	52538137

Appendix-2.4
(Referred to in paragraph 2.23.2)

Sl. No.	Name of Bakayadar, Tin	Year	Due amount on 01.11.2010 (in ₹)	Total amount paid in appeal (in ₹)	The amount on which Samadhan Rashi to be calculated (in ₹)	Samadhan Rashi leviable (in ₹)	Samadhan Rashi levied by the Samadhankart a adhikari (in ₹)	Loss of Samadhan Rashi(in ₹)
1	M/s. Raghuvir Ferro Alloys Pvt. Ltd., Tin-22861900515	2005-06(ST)	1127870	113000	1014870	608922	563722	45200
2	M/s. Raghuvir Ferro Alloys Pvt. Ltd., Tin-22861900515	2003-04 (CST)	1497673	420000	1077673	646604	478604	168000
3	M/s. Raghuvir Ferro Alloys Pvt. Ltd., Tin-22861900515	2005-06 (CST)	1512325	152000	1360325	816195	755395	60800
4	M/s. Eicher Tractors, Tin-22661600895	2004-05 (ST)	1557563	446180	1111383	666830	488358	178472
5	M/s. Eicher Tractors, Tin-22661600895	2005-06 (ST)	1173695	359750	813945	488367	344467	143900
6	M/s. Hi-Tech Abrasive limited, Tin-22111900491	2005-06 (CST)	4587674	458800	4128874	2477324	2293804	183520
7	M/s. Rajesh Re-rollers limited, tin-Ryp/v/v/1811	1992-93(ST)	1385438	138544	1246894	748136	629719	118417
8	M/s. Raghuvir ferro alloys, Tin-22861900515	2004-05(CST)	2811252	788000	2023252	1213951	898751	315200
9	M/s. Raghuvir ferro alloys, Tin-22861900515	2004-05(ST)	8604514	2410000	6194514	3716708	2752708	964000
10	M/s. Unique Structure and tower, Tin-22021902335	2002-03 (CST)	2162224	1000000	1162224	697334	297334	400000
11	M/s Rajesh Strips Ltd, TIN-RYYP/V/V/1986	1992-93 (ST)	1024813	502481	522332	313399	112407	200992
12	M/s Rajesh Strips Ltd, TIN-RYYP/V/V/1986	1991-92 (ST)	1142606	514261	628345	377007	171303	205704
13	M/s Mahendra Strips pvt Ltd TIN-22961900169	2004-05 (CST)	1044793	209000	835793	501476	417876	83600

14	M/s Monnet Ispat Ltd, TIN 22241700357	1999-00 (ST)	2163456	605776	1557680	934608	692298	242310
15	M/s. Rockwood product,tin-13/01/3641/s	2000-01 (CST)	1131365	316805	814560	488736	362014	126722
16	M/s. Budhia Auto, tin-22354601421	2005-06(ST)	15351572	6300000	9051572	5430943	2910944	2519999
17	M/s. Steel Abrasives ind, Tin-22401500935	2005-06(ST)	620531	330359	290172	174103	41960	132143
18	M/s. Eicher Tractors, Tin-22661600895	2003-04(ST)	825039	243024	582015	349209	243024	106185
19	M/s. Ashutosh engineering, Tin-2206190082	2005-06(CST)	917768	489100	428668	257201	61560	195641
20	M/s. Arti Sponge and Power, Tin-228019023910	2005-06(CST)	518749	51875	466874	280124	259375	20749
21	M/s. Uniworth Limited,Tin-22611700493	2004-05 (CST)	837831	234685	603146	361888	268014	93874
22	M/s. Reliance infocom limited, Tin-22401302374	2002-03(ET)	1282940	358928	924012	554407	410836	143571
23	M/s. Reliance comm. infra limited, Tin-22131302378	2004-05(ET)	1107052	432200	674852	404911	232031	172880
24	M/s Larson & Tubro, Limited TIN- 22961302649	1998-99 (ET)	8350297	2434000	5916297	3549778	2576178	973600
25	M/s Larson & Tubro,limited TIN-22961302649	1999-00 (ET)	15925073	8813483	7111590	4266954	741561	3525393
26	M/s Reliance Telicom, TIN-22121305439	2004-05 (ET)	1270413	355745	914668	548801	406503	142298
27	M/s Botalda Tractors, TIN-22385100324	2001-02 (ST)	1923527	793575	1129952	677971	360541	317430
28	M/s Botalda Tractors, TIN-22385100324	2002-03 (ST)	755009	346485	408524	245114	106520	138594

29	M/s Botalda Tractors, TIN-22385100324	2004-05 (ST)	1135667	317991	817676	490606	363409	127197
30	M/s Botalda Tractors, TIN-22385100324	2005-06 (ST)	1009398	290300	719098	431459	315339	116120
31	M/s Starling Agro & Ltd, TIN-22361203942	2005-06 (ST)	1724469	172500	1551969	931181	862181	69000
32	M/s Sky Automobile, TIN-22241500694	2005-06 (ST)	2936771	300000	2636771	1582063	1462063	120000
33	M/s Sudan Trading Co, TIN-22863300128	2005-06(CST)	1624009	325000	1299009	779405	649460	129945
34	M/s.Navin tractors, Tin-22431201527	2003-04 (ST)	1108177	350600	757577	454546	314306	140240
35	M/s. Reliance infocom, Tin-22401302374	2004-05(ET)	862109	241411	620698	372419	275854	96565
36	M/s. Reliance telecom limited, Tin-22121305439	2005-06(ET)	971520	272200	699320	419592	310712	108880
37	M/s. Reliance infocom, Tin-22401302374	2005-06(ET)	628878	178650	450228	270137	198677	71460
38	Starling Agro Ind, TIN-22361203942	2004-05 (ST)	919879	299100	620779	372467	252827	119640
39	Centhra Vessels, TIN-22791104232	2005-06 (ST)	1689828	910932	778896	467338	102965	364373
40	M/s Ramdayal Kaniraam, TIN-22684901115	1999-00 (ST)	542401	35000	507401	304441	290441	14000
41	M/s Kisan Agro, TIN-22244700761	2002-03 (ST)	754656	211307	543349	326009	192155	133854
Total			98520824	33523047	64997777	38998666	25468196	13530470

Appendix-2.5

(Referred to paragraph 2.23.3)

Sl. No.	Name of Bakayadars	Period	Date of receiving praroop-2	Date of payment	Delay Period	Due amount(₹)	Samadhan Rashi levied (₹)	Loss (₹)
1	M/s. Navin Tractors, tin-22431201527	2005-06 (ST)	22-01-2011	12-02-2011	6 days	3013489	1808093	1205396
2	M/s. Kakkad Auto, tin-22623602609	2004-05 (ST)	21-02-2011	10-03-11 & 05-04-11	28 days	8050560	4830336	3220224
Total						11064049	6638429	4425620

Appendix-3.1
(Referred to in paragraph 3.12)

Sl.No	Document No.	Property	Seller	Purchaser	Valuation of Property		Calculation of Short levy			Nature of irregularity
					Stamp Duty	Registration Fee	Total			
1	21052/4747 Dt. 31.03.11	Vill. Aheri, PH No. 26, RIC Ahiwara, Dhamdha, Area 2.40 ha.	Neeraj Kumar	L.A. Ghas & Yadvinder Singh	As per Document	768000	60110	6289	16546	There is commercial crop of Soyabean. Hence valuation will be increased by 25 per cent as per the guideline.
					Actual Value	960000	75120	7825		
					Undervaluation	192000	15010	1536		
2	21036/4578 Dt. 30.03.10	Ward 30, Chitwadnis Road, Indira Mkt. Durg. Shop with Ground, 1st and 1ind floor in 9.20 sq.m.	Madhyani Builders	Mahesk Kr. Ganeshani	As per Document	785000	66800	6425		Valuation was to be done as per clause 4 for Form- II.
					Actual Value	815694	69334	6671		
					Undervaluation	30694	2534	246		
3	21046/4681 Dt. 31.03.10	Ward 63, Ispat Nagar, Bhiilai, land 278.81 s.m., building on 123.42 s.m., column system, cement flooring, 22 yrs old	K. Jacob	Satish Narayan Mishra & others	As per Document	1600000	141200	12945		Valuation was to be done as per clause 4 for Form II
					Actual Value	1812398	159944	14644		
					Undervaluation	212398	18744	1699		
4	21038/4600 Dt. 31.03.10	Ward 15, Nagar Panchayat Ahiwara, main road, 1012.08 s.m.	R.P. Gupta & others	Ramesh Chandra agarwal	As per Document	760000	67100	6225		There is commercial crop of Soyabean. Hence valuation will be increased by 25 per cent as per the guideline
					Actual Value	948750	83727	7735		
					Undervaluation	188750	16627	1510		
5	20839/3788 Dt. 16.03.10	Vill. Patan, PH No. 30/38, RIC Patan, 0.72 hectares	Ushabai	Rajkumar Agarwal	As per Document	350000	30900	2945		Property is on WBM road, hence valuation will be increased by 10 per cent as per Clause 10 Form III of guideline.
					Actual Value	388000	34241	3249		
					Undervaluation	38000	3341	304		
6	2272/11838 Dt. 30.03.11	Ward 14, Kurud (No. 7), Bhiilai, 1313.85 s.m.	Bhagwat Soni & others	TCD Traders	As per Document	2937200	244000	23645		The property is diverted, hence valuation shall be done as per clause 3 of Form-I of guideline.
					Actual Value	3371861	279864	27120		
					Undervaluation	434661	35864	3475		
7	20998/9714 Dt. 29.03.10	Kumhari Nagar Palika, Area 0.506 hectares, Agrcultural land	Vikas Parakh	Shantivijay Developers	As per Document	405000	35800	3385		Rate of <i>padat</i> land was not applied resulting in undervaluation.
					Actual Value	657800	58050	5407		
					Undervaluation	252800	22250	2022		
										24272

8	20998/9726 Dt. 29.03.10	Kumbhari Nagar Palika, Area 0.705 hectares, Agrcultural land	Vikas Parakh	Shantivijay Developers	As per Document		563500	49800	4653	Rate of padat land was not applied resulting in undervaluation
					Actual Value	67291				
					Undervaluation	199000	17491	1592		
9	20998/97127 Dt. 29.03.10	Kumbhari Nagar Palika, Area 1.076 hectares, Agrcultural land	Vikas Parakh	Shantivijay Developers	As per Document		861000	76000	7033	Rate of padat land was not applied resulting in undervaluation
					Actual Value	123444				
					Undervaluation	537800	47444	4302		
10	21113/65 Dt. 19.04.10	RIC 1 Durg, Nagar Nigam, PH No. 16/24, 120 ft from the road from Gampara chowk to Nadimod, 0.513 ha	Brijkishore Surjan	Om Parshvanath Developers	As per Document		2979600	247310	23985	The concerned SR derived the less market value of the property.
					Actual Value	451811				
					Undervaluation	2463900	204501	19708		
11	21052/4745 Dt. 31.03.10	Fulgaon, Ward No. 54, on the link road from Fulgaon chowk to Barrier nala, 322.96 sq.m.	Baljit Kaur Bhatia.	Amar Infrastructure Pvt. Ltd	As per Document		450000	39750	3745	The concerned SR derived the less market value of the property
					Actual Value	76668				
					Undervaluation	418762	36918	3350		
12	22487/10005 Dt. 10.03.11	Fulgaon, Ward No. 54, Near Green city, 557.62 sq.m.	Parvinder Singh	Ajay Jaiswal	As per Document		1500100	124600	12149	The concerned SR derived the less market value of the property
					Actual Value	136996				
					Undervaluation	150455	12396	1200		
Total (12 Documents)										
					As per Document	13959400	1183370	113424		
					Actual Value	19078620	1616491	154369		
					Undervaluation	5119220	433121	40945		
										474066

Appendix-3.2
(Referred to in paragraph 3.13)

SR Dhamtari

S. No.	Document No.	Property	Seller	Purchaser	Valuation of Property		Calculation of Short Levy			Remarks
					As per Document	Actual Value	Stamp Duty	Registration Fee	Total	
1	7779/2563 Dt. 17.03.10	Vill. Rudri, PH No. 18, Diverted land, 0.08 hectare	Shubhangi	Naresh Kumar	As per Document	589000	46100	4857	The property is situated on Dhamtari Rudri main road.	
					Actual Value	1273320	99637	10332		
					Undervaluation	684320	53537	5475		59012
2	7779/2562 Dt. 17.03.10	Vill. Rudri, PH No. 18, Diverted land, 0.06 hectare	Shubhangi	Naveen Harsani	As per Document	486000	38050	4033	The property is situated on Dhamtari Rudri main road.	
					Actual Value	954518	74691	7781		
					Undervaluation	468518	36641	3748		40389
3	7789/2668 Dt. 23.03.10	Jodhapur, Ward 19, 121.28 s.m.	Shivram	Vineet Gajendra	As per Document	503000	44400	4165	The property is situated on Jagdalpur main road.	
					Actual Value	1562814	137918	12647		
					Undervaluation	1059814	93518	8483		102001
4	7788/2662 Dt. 23.03.10	Navagaon, Ward 8, 181.92 s.m.	Shivnaraya n	Surendra Pandey	As per Document	294000	26000	2437	The property is situated on Jagdalpur main road.	
					Actual Value	687840	60702	5648		
					Undervaluation	393840	34702	3211		37913
Total										239315

SR Raipur

S.No.	Document No.	Property	Seller	Purchaser	Valuation of Property		Calculation of Short Levy			Remarks
					As per Document	Actual Value	Stamp Duty	Registration Fee	Total	
1	47070/277 Dt. 20.04.10	Vill. Torla, Abhanpur, PH No.32/24, RIC Nawapara, Area 0.44 hectares	Ghasiya	Devendra Kr. Chandrakar	As per Document	466400	34100	3872		The adjoining properties/ parts of same <i>Khasaras</i> are sold by same sellers and purchased by same purchasers in two consecutive documents on same date, one of which was valued as on the main road while the other was valued as off the road.
					Actual Value	1276000	93148	10353		
					Undervaluation	809600	59048	6481	65529	
2	47944/1793 Dt. 04.08.10	Vill. Pirda, PH No. 111/43, RIC Raipur 1, Area 0.809 hectares	Kamla Devi	Garima advisory Pvt. Ltd.	As per Document	3236000	236250	26033		
					Actual Value	4450000	324850	35745		
					Undervaluation	1214000	88600	9712	98312	
3	49708/8931 Dt. 03.02.11	Vill. Darchura, PH No. 08, RIC Simga Area 1.733 hectares	Shyam Sundar Agarwal	Imperial Vinimay Pvt. Ltd.	As per Document	572000	41760	4721		
					Actual Value	3202584	233789	25766		
					Undervaluation	2630584	192029	21045	213073	
4	50289/6707 Dt. 26.03.11	Vill. Giraud, RIC Dharsivan, 1.251 hectares	Jugalkishore Dodeja & Others	Pramod Agarwal	As per Document	1470000	107350	11905		The parts of same <i>Khasaras</i> were transacted by the same sellers and purchasers in Document No. 522 dated 19.04.11 and 523 dated 19.04.11 respectively in which the land is located on Ring road No. 3.
					Actual Value	4378500	319630	35173		
					Undervaluation	2908500	212280	23268	235548	
5	50289/6708 Dt. 26.03.11	Vill. Giraud, RIC Dharsivan, 0.667 hectares	Jugalkishore Dodeja & Others	Depak Mittal	As per Document	785000	57400	6425		
					Actual Value	2334500	170418	18821		
					Undervaluation	1549500	113018	12396	125414	
6	46982/ 20,21,22 Dt 06.04.10	Vill. Dhusera, PH No. 136, RIC Abhanpur, Area 3.033 hectares (1.011 hectares in each Document)	Mohamlal (20), Kanglu (21), Bhikkham (22)	Ashok Kundu & others	As per Document	5632500	411300	45495		As per <i>patwari</i> report and recitals of the document, the properties are located on the main road.
					Actual Value	6672600	487100	53526		
					Undervaluation	1040100	75800	8031	83831	
7	46947/8, 9 Dt. 06.04.10	Ward 23, Devendra Nagar, Sector 5, Area, 4800 sq. ft. (446.1 sq. m.) semi built	Anand Tolani	Santosh Bhandari	As per Document	6400000	564000	51490		As per the layout attached with document, properties are situated on 60 ft wide road.
					Actual Value	10312000	855910	82641		
					Undervaluation	3912000	291902	31151	323053	
8	49778/6693 Dt. 24.02.11	Vill. Serikhedi, PH No. 42, RIC Raipur, 0.06 hectares/607 sq.m.	Bhagobai	Sarojini Sahu	As per Document	1566000	81500	12673		As pr the <i>patwari</i> map annexed, the property is located on the main road from Pirda to Serikhedi.
					Actual Value	2327600	121035	18766		
					Undervaluation	761600	39535	6093	45628	

9	49261/7314 Dt. 07.01.11	Ward 63, Bhaathagaon, Area 0.362 hectares	Bachru Ram	Syed Ali	As per Document		248000	24037	As per map and <i>Patwari</i> report, property is located on the main road.
					Actual Value	3982000			
10	47040/224 Dt. 06.04.10	Ward 46, Amlidih, on road from Amlidih to Fundhar	Shiv Narayan & others	Vijay Anand & Others	Undervaluation		82506	7694	90470
					As per Document	12062500			
Total					Actual Value		1490322	135245	As per map and <i>Patwari</i> report, property is located on the main road from Fundhar to Amlidih.
					Undervaluation	16887500			
Grand Total					4825000		425522	38600	1744980
									1984295

Appendix-4.1
(Referred to in paragraph 4.8)

Sl. No.	Name of construction work	Constructed area (sq. m.)	Description of the land	Market value as per the guidelines of 2007-08 (in ₹)	Premium @ 50% of market value (in ₹)	Ground Rent @ 7.5% of premium (in ₹)	Ground Rent for the year 2007-08 and 2008-09 (in ₹)
1.	Block A	434.78	Sheet no. 18 D, plot no. 6 Latthipara Rajbhandha talab Kankalinpara	990.78* 3500 per sq m =34,67,730	17,33,865	1,30,040	1,30,040*2=2,60,080
2.	Block D	350.00					
3.	Complex	206.00					
4.	Block B	460.96		922.67* 7500 per sq m =69,20,025	34,60,013	2,59,501	2,59,501*2=5,19,002
5.	Block C	461.71					
Total		1913.45		103,87,755	51,93,878	3,89,541	7,79,082

Appendix – 5.1

(Referred to in paragraph 5.9)

Name of Office	Type of vehicle	No. of registered vehicles	Rate of fee	Fee leviable	Total fee leviable	Fee levied	Short levy
Short levy							
RTO Bilaspur	Motor cycle/Moped	68,334	50	34,16,700	70,61,900	68,600	69,93,300
	Others	18,226	200	36,45,200			
ARTO Durg	Motor cycle/Moped	1,25,721	50	62,86,050	1,10,67,650	72,450	1,09,95,200
	Others	23,908	200	47,81,600			
Total		2,36,189			1,81,29,550	1,41,050	1,79,88,500
Non levy							
RTO Ambikapur	Motor cycle/Moped	42,667	50	21,33,350	35,81,350	0	35,81,350
	others	7,240	200	14,48,000			
ARTO Rajnandgaon	Motor cycle/Moped	25,966	50	12,98,300	23,73,100	0	23,73,100
	Others	5,374	200	10,74,800			
RTO Raipur	Motor cycle/Moped	1,75,185	50	87,59,250	1,92,80,650	0	1,92,80,650
	Others	52,607	200	1,05,21,400			
DTO Mahasamund	Motor cycle/Moped	21,959	50	10,97,950	10,97,950	0	10,97,950
		3,30,998			2,63,33,050	0	2,63,33,050
Grand Total		5,67,187		4,44,62,600	4,44,62,600	1,41,050	4,43,21,550

Appendix – 5.2
(Referred to in paragraph 5.10.1)

Name of Office	Audit period	No. of goods vehicle	Tax to be levied (₹ in lakh)	No. of maxi cab vehicle	Tax to be levied (₹ in lakh)	No. of passenger vehicles	Tax to be levied (₹ in lakh)	Total no. of vehicles	Total Tax to be levied (₹ in lakh)
RTO Ambikapur	4/10-3/11	34	3.25	39	1.33	25	5.55	98	10.13
RTO Bilaspur	4/10-3/11	124	9.86	70	2.92	63	38.90	257	51.68
ARTO Durg	4/10-3/11	72	12.29	82	3.20	36	23.99	190	39.48
DTO Dhamtari	4/10-3/11	0	0	0	0	8	1.43	8	1.43
DTO Janjgir	4/08-3/10	38	14.02	0	0	0	0	38	14.02
DTO Kawardha	4/08-3/10	43	4.47	21	3.31	17	8.84	81	16.62
DTO Koriya	4/08-3/10	53	8.90	21	3.96	7	8.14	81	21.00
RTO Raipur	4/10-3/11	323	170.79	0	0	340	565.00	663	735.79
ARTO Rajnandgaon	4/10-3/11	31	4.01	0	0	19	4.50	50	8.51
DTO Mahasamund	4/10-1/12	0	0	0	0	12	10.43	12	10.43
Total		718	227.59	233	14.72	527	666.78	1,478	909.09

Appendix – 5.3

(Referred to in paragraph 5.10.2)

Sl. No.	Vehicle No.	Permit No.	Seating Capacity	Total Distance	Leviable Tax	Tax levied	Short Levy	Penalty	Non/Short realisation
1	JH-05/AA-4421	2714/STA/TC/10	51	490	1,24,950	0	1,24,950	1,24,950	2,49,900
2	JH-05/AA-4431	2715/STA/TC/10	51	490	1,24,950	0	1,24,950	1,24,950	2,49,900
3	CG-04/E-0705	230/05	25	230	87,000	65,300	21,700	21,700	43,400
4	CG-04/FC-7864	227/RPR/09	20	206	64,800	63,360	1,440	1,440	2,880
5	CG04/E-1845	48/2006	57	440	3,42,000	2,59,440	82,560	82,560	1,65,120
6	CG-04/E-1854	48/2006	57	440	3,42,000	2,59,440	82,560	82,560	1,65,120
7	CG-04/E-1827	47/2006	50	490	3,30,000	2,87,400	42,600	42,600	85,200
8	CG-04/E-1872	47/2006	50	490	3,30,000	2,87,400	42,600	42,600	85,200
Total					17,45,700	12,22,340	5,23,360	5,23,360	10,46,720

Appendix – 5.4
(Referred to in paragraph 5.12)

Sl.No.	Vehicle No.	Place of Purchase	Temporary Registration issued to	Date of Registration	Value of the Vehicle	Leviable Entry Tax
1	CG-19/C-5000	New Delhi	Raipur	11-Oct-10	29,46,000	2,94,600
2	CG-19/C-4898	New Delhi	Durg	20-Jan-11	2,75,000	27,500
3	CG-19/C-1999	Allahabad	Raipur	15-Apr-11	3,75,000	37,500
4	CG-19/C-2928	Hyderabad	Raipur	20-Jan-11	4,00,414	40,041
5	CG-19/C-5077	Moradabad	Raipur	20-Jan-11	2,74,999	27,500
6	CG-19/C-7777	New Delhi	Raipur	20-Jan-11	4,02,937	40,294
7	CG-19/C-1400	Kolkata	Durg	9-Aug-10	3,05,000	30,500
8	CG-19/C-1500	Kolhapur	Raipur	1-Apr-10	4,95,000	49,500
9	CG-19/C-8055	Guahati	Raipur	9-Oct-09	3,35,000	33,500
10	CG-19/C-2225	Noida	Durg	21-Oct-10	3,16,589	31,659
Total					61,25,939	6,12,594

(Amount in ₹)

Appendix – 5.5

(Referred to in paragraph 5.13)

Sl. No.	Name of Transport Office	Category	No of Vehicles	Rate of Tax	Trade Tax Leviable	Trade Tax recovered	Short realisation
1	RTO Ambikapur	Motor Cycle	17,904	1250	31,97,500	61,716	
		Light Motor Vehicle (LMV)	1,589	1500	3,40,500		
		Medium Motor Vehicle (MMV)	680	1750	1,69,750		
		Heavy Motor Vehicle (HMV)	56	2000	16,000		
		Others	771	1250	1,37,500		
		Total		21,000			
2	RTO Bilaspur	Motor cycle	27,180	1250	48,53,750	1,47,300	
		LMV	6,258	1500	13,41,000		
		MMV	555	1750	1,38,250		
		Others	235	1250	42,500		
		Total		34,228			
3	RTO Raipur	Motor Cycle	63,038	1250	1,12,56,250	1,87,400	
		LMV	9,496	1500	20,35,500		
		MMV	1,976	1750	4,93,500		
		Others	6,750	1250	12,05,000		
		Total		81,260			
4	ARTO Durg	Moped	5,436	1000	7,77,000	59,000	
		Motor Cycle	44,390	1250	79,26,250		
		Three Wheeler	343	1250	61,250		
		LMV	6,580	1500	14,10,000		
		MMV	689	1750	1,71,500		

		HMV		799	2000	2,28,000		
		Others		1,890	1250	3,37,500		
		Total		60,127		1,09,11,500		1,08,52,500
5	DTO Dhamtari	Moped		1,180	1000	1,69,000	31,500	
		Motor Cycle		9,749	1250	17,41,250		
		Three wheeler		71	1250	12,500		
		LMV		148	1500	31,500		
		MMV		40	1750	10,500		
		Others		1,596	1250	2,85,000		
		Total		12,784		22,49,750		22,18,250
6	DTO Kawardha	Motor cycle		5,932	1250	10,58,750	18,000	
		LMV		292	1500	63,000		
		Total		6,224		11,21,750		11,03,750
7	DTO Mahasamund	Motor cycle		13,684	1250	24,43,750		
		LMV		1,379	1500	2,95,500		
		Total		15,063		27,39,250		27,39,250
		Grand Total		2,30,686		4,22,49,250	5,04,916	4,17,44,334

Appendix-6.1

(Referred to in paragraph 6.11)

Name of office	No. of occasions	Minimum stock to be maintained (PL)	Minimum stock maintained (PL)	Quantity kept short (PL)	Penalty to be levied (in ₹)
AC, Bilaspur	226	11674247.00	4774508.46	6899738.54	13799477.08
AC, Durg	1294	27837041.00	7169527.00	20667514.00	41335028.00
Total	1520	3,95,11,288.00	1,19,44,035.46	2,75,67,252.54	5,51,34,505.08

Appendix-7.1
(Referred to in paragraph 7.8)

(Quantity in quintal)

DFO, Raigarh							
Depot	Year	Qty. received during the year	Allowable shrinkage	Allowed Shrinkage	Excess shrinkage	Rate per quintal (in ₹)	Loss (in ₹)
Madanpur	2008	1512.00	226.80	378.00	151.20	175	26460
	2010	2651.60	397.74	853.60	455.86	264	120347
Beladula	2008	2025.60	303.84	357.55	53.71	175	9399
	2009	2748.60	412.29	494.65	82.36	247	20343
Tamnar	2008	308.20	46.23	79.85	33.62	175	5884
	2010	924.00	138.60	174.72	36.12	264	9536
Bargarh	2008	224.00	33.60	190.00	156.40	175	27370
	2010	89.60	13.44	97.66	84.22	264	22234
Gharghoda	2010	708.40	106.26	150.00	43.74	264	11547
Chaple	2010	291.20	43.68	162.50	118.82	264	31368
TOTAL		11483.20	1722.48	2938.53	1216.05		284488

Appendix 7.2

(Referred to in paragraph 7.9)

Name of Division	Year	No. of Coupes	Qty. remained untransported till 30 June		Valuation as per non-commercial rates	Depreciation (@ 20 % p.a.)
			Timber (cmt)	Fuel Stacks		
Koriya	2006-07	04	121.268	618	557002	
	2008-09	01	108.899	79	449002	
	2009-10	03	143.565	73	584458	
Total		08	373.732	770	1590463	338992
Udanti	2007-08	26	2855.044	4185	11770447	
	2008-09	01	256.341	404	1403739	
	2009-10	11	307.029	326	1783605	
Total		38	3418.414	4915	14957792	2991558
Bilaspur	2005-06	03	862.691	969	5099897	
	2007-08	02	1146.390	222	8164390	
Total		05	2009.081	1191	13264287	2652857
Grand Total		51	5801.227	6876	29812542	5983407

Appendix 7.3
(Referred to in paragraph 7.10)

Depot	Commodity	Book balance	Physically found quantity	Shortage	Rate (₹)	Revenue loss (in ₹)
Consumer Depot, Kanker	Fuel Stacks	503	160	343	770	264110
Nistar Depot, Jamgaon	Fuel Stacks	11	0	11	770	8470
Nistar Depot, Bundeli	Bamboo	780	0	780	7.29	5686
Consumer Depot, Narharpur	Fuel Stacks	65.7	32	33.7	770	25949
Consumer Depot, Dudhawa	Fuel Stacks	39.03	0	39.03	770	30053
Consumer Depot, Sarona	Fuel Stacks	6	1	5	770	3850
Consumer Depot, Charama	Fuel Stacks	46	26	20	770	15400
Consumer Depot, Lakhanpuri	Fuel Stacks	99	46	53	770	40810
Total		769.73 Stacks + 780 bamboo	265 Stacks	504.73 Stacks + 780 bamboo		3,94,328

Appendix 7.4
(Referred to in paragraph 7.11)

Year	Range	Coupe	Quantity sent from coupes					
			Logs		Poles		RTL	
			Nos	cmt	Nos	cmt	Nos	cmt
2007-08	Dhaurpur	Dhaurpur SCI V	3527	431.325	263	7.504	122	6.134
	Chando	Kusumi SCI V	3116	359.056	159	5.151	0	0
	Dhaurpur	Teak 50 yr thinning RF 2589	5475	267.050	3513	88.982	0	0
	Dhaurpur	Teak 35 yr thinning 38.960 ha.	10908	518.254	6673	164.48	0	0
2008-09	Dhaurpur	Teak 35 yr thinning	3088	141.273	1940	52.079	0	0

Year	Range	Coupe	Quantity received in depots					
			Logs		Poles		RTL	
			Nos	cmt	Nos	cmt	Nos	cmt
2007-08	Dhaurpur	Dhaurpur SCI V	3007	407.072	537	14.529	368	17.191
	Chando	Kusumi SCI V	2428	298.600	188	6.029	659	41.205
	Dhaurpur	Teak 50 yr thinning RF 2589	4720	230.585	4268	103.259	0	0
	Dhaurpur	Teak 35 yr thinning 38.960 ha.	9692	455.491	7869	201.87	0	0
2008-09	Dhaurpur	Teak 35 yr thinning	2821	133.696	2207	45.767	0	0

Year	Range	Coupe	Difference in quantity sent and received					
			Logs		Poles		RTL	
			Nos	cmt	Nos	cmt	Nos	cmt
2007-08	Dhaurpur	Dhaurpur SCI V	-520	-24.253	274	7.025	246	11.057
	Chando	Kusumi SCI V	-688	-60.456	29	0.878	659	41.205
	Dhaurpur	Teak 50 yr thinning RF 2589	-755	-36.465	755	14.277	0	0
	Dhaurpur	Teak 35 yr thinning 38.960 ha.	-1216	-62.763	1196	37.389	0	0
2008-09	Dhaurpur	Teak 35 yr thinning	-267	-7.577	267	-6.312	0	0

Year	Coupe	Shortage in volume due to reduction in logs (cmt)	Shortage as per Ready reckoner (cmt)	Excess shortage (cmt)
2007-08	Dhaurpur SCI V	-6.171	5.200	-0.971
	Kusumi SCI V	-18.373	6.880	-11.493
	Teak 50 yr thinning RF 2589	-22.188	6.040	-16.148
	Teak 35 yr thinning 38.960 ha.	-25.374	9.728	-15.646
2008-09	Teak 35 yr thinning	-13.889	2.136	-11.753
Total		85.995	29.984	56.011
Total (Species-wise)			Others	12.464
			Teak	43.547
Revenue loss			Others	27,271
			Teak	5,16,163
			Total	5,43,434

Appendix-7.5

(Referred to in Paragraph 7.12.8)

(₹ in crore)

Sl.No.	Month of Audit	No. of Loans/ Sanction orders	Period of the Loan	Amount of Loan	Period for repayment	Moratorium, if any	Rate of interest (in %)	Rate of penal interest (%)	Principal to be recovered	Interest to be recovered	Penal interest to be levied	Total amount	Reply of the LSD	Reply of the Government	Remarks by AG
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
(01) Public Health Engineering – (Purpose) – Under Jal Praday Yojna															
01	May 2012	56	2001-02 to 2006-07, 2009-10 and 2010-11	107.93	8 and 25 installments	One year and four years	10.5 and 11.5	3	42.94	47.56	4.29	94.79	UAD would recover the dues on behalf of PHE.	A letter had been issued (27.09.12) to recover the dues.	
(02) Transport – (Purpose) – For rehabilitation of erstwhile State Road Transport Corporation															
02	May 2012	8	2003-04 to 2007-08	70.12	Within three years from the date of drawal of the loan	---	12	---	70.12	29.43	---	99.55	A letter to CIDCL is being issued to recover the loan and interest.	Steps would be taken to adjust the outstanding dues against the fixed assets of CIDCL.	
(03) Co-operation – (Purpose)- For working capital and Financial assistance.															
03	June 2012	2	2008-09	42.30	Eight annual installments	One year	9	3	14.23	12.77	0.58	27.58	The Government extended the due date to recover earlier dues upto 31	Loan has been rescheduled till 2011-12. Hence, there	The Government rescheduled in one case of Rs.5 crore

																					only.	is no default in repayment of principal and interest.	March 2012.
	1	2009-10	5.00	Within 30 June 2010 from date of drawal or in one installment	---	14.5	3	5.00	0.73	0.15	5.88	- do -	- do -	- do -	- do -	- do -	- do -	- do -	- do -	- do -	- do -	- do -	- do -
	1	2010-11	5.26	Eight annual installments	---	9	3	0.66	0.47	1.13	1.13	- do -	- do -	- do -	- do -	- do -	- do -	- do -	- do -	- do -	- do -	- do -	- do -
04	1	2007-08	2.00	Five annual installments	One year	10.5	3	0.60	0.84	0.04	1.48	---	---	---	---	---	---	---	---	---	---	---	---
(04) Urban Administration and Development – (Purpose) – For underground sewerage plan																							
05	2	2006-07 and 2009-10	18.03	72 and 84 installments	---	9	3	2.59	---	0.04	2.63	The matter would be included in the agenda of <i>nagar prabandhan vikas samiti</i> to settle the	A letter had been issued (27.09.12) to recover the dues.										
	March 2012																						

(05) Commerce and Industry – (Purpose) – For repayment of liabilities and For development of industrial cluster															
												issue.			
06	May 2012	4	2005-06 to 2008-09	22.95	8 annual installments	One year	---	3	14.61	---	0.94	15.55	CSIDC had requested to convert the loan amount into grant-in-aid and the same is pending with the Government for approval.	A letter had been issued (27.09.12) to recover the dues.	
07	May 2012	1	2007-08	2.00	10 annual installments	Two years	---	3	0.60	---	0.02	0.70	The loan amount was with CSIDC.	A letter had been issued (27.09.12) to recover the dues.	
Total		76		275.59					151.35		6.14	249.29			

Appendix-7.6

(Referred to in Paragraph 7.12.9)

(₹ in crore)

Sl.No.	Name of the LSD	Month of Audit	No. of Loans/ Sanction orders	Period of Loan	For what purpose the loan was sanctioned	Amount of Loan	Period for repayment	Moratorium, if any	Rate of interest (in %)	Rate of penal interest (%)	Interest to be recovered	Penal interest to be levied	Total amount	Reply of the Government	Remarks by AG
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
1	Co-operation	June 2012	1	2007-08	For working capital	12.25	One installment on or before 30.09.2007.	---	14.5	3	0.38	0.08	0.46	A letter had been issued (27.09.12) to recover the dues.	
2	Co-operation	June 2012	1	2007-08	For extension of sugar factory	6.05	Within 5 years from the date of sanction order	One year	8	3	0.50	0.04	0.54	A letter had been issued (27.09.12) to recover the dues.	
3	Co-operation	June 2012	1	2002-03	For construction of warehousing complexes and investment on share capital	6.94	Eight annual installments	One year	13.25	---	0.92	---	0.92	A letter had been issued (27.09.12) to recover the dues.	
4	Food and Civil Supplies	June 2012	1	2010-11	For purchase of gunny bags and revolving fund	1087.50	Within the financial year	---	8	---	2.37	---	2.37	A letter had been issued (27.09.12) to recover the dues.	As per the latest reply received (August 2012) from the LSD, recovery of ₹ 92.47 lakh has been made.
	Total:					1,112.74					4.17	0.12	4.29		

Appendix 8.1
(Referred to in Paragraph 8.6)

Sl. No.	Name of work	No. of works	Amount Spent (₹ in lakh)
A. Not in Approved list			
<i>DFO, Raipur</i>			
1	Tank deepening	49	129.69
2	Construction of Cattle Proof Wall	17	16.70
3	Soil and Water Conservation	148	393.28
4	Cleaning of Bamboo Clumps	02	3.60
	Total	171	543.27
<i>DFO, Dhamtari</i>			
1	Lantana removal	39	68.54
2	Soil and Water conservation	47	126.72
3	Construction of Check dams	12	104.72
	Total	98	299.98
<i>DFO, West Bhanupratappur</i>			
1	Construction of Check dams	03	14.87
2	Tank deepening	04	17.60
	Total	07	32.47
<i>DFO, East Bhanupratappur</i>			
1	Construction of stairs, Check dams and ornamental plantations	01	44.61
	Total	01	44.61
	Total (A)	277	920.33
B. Not covered in immediate nature of work			
<i>DFO, Raipur</i>			
1	Stop dam construction and repairing	23	53.00
2	Tank repairing	04	10.00
3	Restructuring and repairing of Nurseries	06	16.17
4	Cattle proof trench repairing	01	1.30
	Total	34	80.47
<i>DFO, West Bhanupratappur</i>			
1	Repairing of Check dams (<i>Nala</i>)	10	62.84
2	Tank Repairing	04	13.00
	Total	14	75.84
	Total (B)	48	156.31
	Grand Total (A)+(B)	325	1,076.64

Appendix-8.2

(Referred to in paragraph 8.7)

Rates of Compensatory Afforestation

Year-wise rates of compensatory afforestation (including the inflation at the rate of 10 per cent for hike in wages)	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08
		29,725	32,698	35,968	39,565	43,522	47,874

10 per cent, 10 per cent and 05 per cent (Total 25 per cent) of project cost shall be placed separately for Contingent Expenditure, Entry Point Activities and R & D respectively.

Statement of short-realisation of cost of Compensatory Afforestation

Name of Project	Name of Division (diverted area)	Date of Diversion	Demand raised and realised for compensatory Afforestation		Realisable amount ¹ (₹)			Less realisation (₹)
			Amount (₹)	Date of Deposit	Amount	25%	Total	
Udnapur Reservoir Project	Koriya (41.90 ha)	20.02.2006	41,10,306	Mar 06	36,47,144	9,11,786	45,58,930	4,48,624
Ragta Reservoir Project	Koriya (3.82 ha)	15.09.2005	3,40,668	Jun 05	3,32,508	83,127	4,15,635	74,967
Bindhyachal Korba 400 KV Transmission line	Koriya (324.432 ha)	19.03.2006	2,89,97,768	Jan 06	2,83,03,227 ²	70,75,807	3,53,79,034	63,81,266
Total			3,34,48,742		3,22,82,879	80,70,720	4,03,53,599	69,04,857
Kotmikala to Manendragarh 132 KV transmission line	Koriya (6.465 ha)	01.09.2008	6,34,204	Mar 08	6,80,907	1,70,227	8,51,134	2,16,930
	Manendragarh (23.984 ha)		23,52,782		25,26,043	6,31,511	31,57,554	8,04,772
	Marwahi (20.374 ha)		20,10,896		21,45,830	5,36,463	26,82,314	6,71,418
Total			49,97,882		53,52,780	13,38,201	66,91,002	16,93,120
Grand Total			3,84,46,624		3,76,35,659	94,08,914	4,70,44,573	85,97,949

¹ The amount is to be recovered from User Agency to the extent of double degraded forest land of the diverted area.

² The amount is to be calculated on 650.32 Ha.

Appendix-8.3

(Referred to in paragraph 8.8.1)

For Bill
Forest Department **कोकर** **Division**
 Voucher **KK/214** Date **26/3/11**
 Head of service **र.क.ए. व.क.निकी.कां.स. रोपण. र.ए.॥.ए.व.रो.ए.सी. रकम. 50.00 के.के. अंतर्गत - एम. कोकर - नेक. डम नि.क.**

PARTICULARS	Amounts	
	Rs.	P.
मुआवजा किया गया 214 क्र.व.र.का. 310 214		
खुशराम (B) एवं अन्य देवाना सपका में 5 शर्षि गजपर उमर- जीविका का आवक उच्च तकनीकी कोल रोपण - कोकरसी R.E. ॥ कुल रकम 305.247 में से - अग्रिम रकम 150 के ले अंतर्गत मुदा एवं तब ये रकम कार्य के तब एम.कोकर नेक डम की निर्माण कार्य निम्नानुसार किया गया	36456.00	
1. शेष से एम. कोकर रकम कर कर कोकर कार्य रकम तक परिवर्तन कर लागू करा		
2. शेष में बाका की बाद के अनुसार एम. कोकर - नेक डम की निर्माण कराया गया। यदि शेष में अंतर्गत की रही अग्रिम कराने तब वर्ष की पानी को रोका जा लके।		
कार्य अवधि दिनांक 0.3.11 से 14.3.11		
मुआवजा निम्नानुसार किया गया		
एम. कोकर - नेक / 250 मा - 278.500 @ 1 मा. R. डम निर्माण	Rs. 36455.65	
अथवा	36456.00	
कुल मुआवजा		
36456.00		

CREQUE ISSUED

Certified that the measurements on which the entries in this bill are based were made by
R. A. Kankar (Name) **Altera Prasad Singh** (Rank)
 on **26/3/11** Date And recorded on page of Measurement Book No.
 Received the above amount of
 Rs. **36,456/-** (B) **Thirty Six Thousand four hundred**
fifty six only. Counter Signed, **[Signature]**
 This amount of Rs. **36,456/-** has been disbursed by me. **[Signature]**
 dated the **26/3/11**
 Passed for Rs. **36456/-** **R. O. Kankar**
THIRTY SIX THOUSAND FORTY FIVE SIX

Appendix-8.3 (Contd.)

(Referred to in paragraph 8.8.1)

कार्यरत मजदूरों की सूची

क्र.	मजदूर का नाम	ग्राम	राशि	हस्ताक्षर
1	2	3	4	5
1				
2	पद्मराज का पुत्रराज	गौश्वरी	121520	कमलराज
3	नारायण का पुत्रराज	---	121520	प्राधान
4	वैष्णव का प्राधान	---	121520	वैष्णव
5	हरदया का पुत्रराज	---	121520	लक्ष्मी
6	श्यामसुंदर का पुत्रराज	---	121520	रमा (म/म/प)
7	पद्मराज का पुत्रराज	---	121520	विश्व
8	नरेश्वर का पुत्रराज	---	121520	नरेश्वर
9	गोविंद का पुत्रराज	---	121520	नरेश्वर
10	गोविंद का पुत्रराज	---	121520	नरेश्वर
11	वैष्णव का पुत्रराज	---	121520	एनेश्वरी
12	लालेश्वरी का पुत्रराज	---	121520	लालेश्वरी
13	नारायण का पुत्रराज	---	121520	अमरीश
14	वेणु का पुत्रराज	---	121520	नरेश्वर
15	नारायण का पुत्रराज	---	121520	रमाका
16	पुत्रराज का पुत्रराज	---	121520	सुपानि
17	नरेश्वर का पुत्रराज	---	121520	नरेश्वर
18	नरेश्वर का पुत्रराज	---	121520	नरेश्वर
19	नरेश्वर का पुत्रराज	---	121520	नरेश्वर
20	नरेश्वर का पुत्रराज	---	121520	नरेश्वर
21	नरेश्वर का पुत्रराज	---	121520	नरेश्वर
22	नरेश्वर का पुत्रराज	---	121520	नरेश्वर
23	नरेश्वर का पुत्रराज	---	121520	नरेश्वर
24	नरेश्वर का पुत्रराज	---	121520	नरेश्वर
25	नरेश्वर का पुत्रराज	---	121520	नरेश्वर
26	नरेश्वर का पुत्रराज	---	121520	नरेश्वर
27	नरेश्वर का पुत्रराज	---	121520	नरेश्वर
28	नरेश्वर का पुत्रराज	---	121520	नरेश्वर
29	नरेश्वर का पुत्रराज	---	121520	नरेश्वर
30	नरेश्वर का पुत्रराज	---	121520	नरेश्वर
			36456.00	

Appendix-8.3 (Contd.)

(Referred to in paragraph 8.8.1)

For Eng. Forest Department कांकेर Division.

Voucher No. KV/223 Date 27/3/2011

Head of service उच्च तकनीकी बांस रोपण R.R. II, कामदेवजी रकबा 50.00 हे. सुरबा हेतु

कमिटर रकबा में वारेड कापर कोलमड रेंड हुं बैंक बरड

PARTICULARS	Amount	
	Rs.	P.
मुद्रागत किया गया अंक 45000 की प्रमाण पत्र	45000/-	
श्री. री. वा. एवं अन्य संलग्न प्रका में साहित्य कापर केवडाड की साबर उच्च तकनीकी बांस रोपण R.R. II, कामदेवजी कुल रकबा 305.867 हे. में से केवडिड रकबा 50.00 हे बांस रोपण शेरा की सीमा पर गांठ गांठ Fencing Poles में कुल सात कंठीर में वारेड कापर को कंठीर हुं वारेड कापर कें तबाह हेतु कुं कंठीर रोपण में Binding wire से लि. करके की कमिटर मुद्रागत. कामदेवजी रकबा कापर रकबा हेतु दिनांक 1.3.11 से 12.3.11	31,500/-	
वारेड कापर को कंठीर कंठीर कुल 4500 र.सी. @ 7/- Rs. 31,500.00		
म.म.ज. स्वीकृति क्र. <u>C/P/4009912</u>		
दिनांक <u>15/4/2010</u>		
CHEQUE ISSUED		
	31,500/-	

Certified that the measurements on which the entries in this bill are based were made by R. A. Kanker (Name) H.H.S. Prasad Singh (Rank) on 27.3.2011 Date And recorded on page 2 of Measurement Book No. 44

Received the above amount of Rs. 31,500/- (Rs. Thirty one Thousand five Hundred) only.

This amount of Rs. 31,500/- Counter Signed by me R. A. Kanker dated the 27.3.2011

Passed for Rs. 31500/- Thirty one thousand five hundred only

If it is impracticable to make measurement a remark to this effect specifying the reasons the should be recorded

W.P. R. A. Kanker

R. A. Kanker
Sub-Division Kanker

H.H.S. Prasad Singh
Sub-Division Kanker

R. A. Kanker
Sub-Division Kanker

Appendix-8.3 (Contd.)

(Referred to in paragraph 8.8.1)

कार्यरत मजदूरों की सूची

क्र.	मजदूर का नाम	ग्राम	राशि	हस्ताक्षर
1	2	3	4	5
1	श. तिजुल	डुमरा	1050.00	दी. रज
2	प. ल. वा. या. पु. र. वा. या.	को. र. वा. या.	1050.00	दी. र. वा. या.
3	अ. र. वा. या. या. ल. र. वा. या.	---	1050.00	अ. र. वा. या.
4	र. र. वा. या. या. का. वा. या.	---	1050.00	र. र. वा. या.
5	ल. र. वा. या. या. कु. वा. या.	---	1050.00	ल. र. वा. या.
6	र. र. वा. या. या. र. र. वा. या.	---	1050.00	र. र. वा. या.
7	प. ल. वा. या. या. सु. वा. या.	---	1050.00	प. ल. वा. या.
8	अ. र. वा. या. या. ल. र. वा. या.	---	1050.00	अ. र. वा. या.
9	ग. र. वा. या. या. सु. वा. या.	---	1050.00	ग. र. वा. या.
10	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
11	र. र. वा. या. या. उ. वा. या.	---	1050.00	र. र. वा. या.
12	जा. र. वा. या. या. र. र. वा. या.	---	1050.00	जा. र. वा. या.
13	अ. र. वा. या. या. र. र. वा. या.	---	1050.00	अ. र. वा. या.
14	ल. र. वा. या. या. उ. वा. या.	---	1050.00	ल. र. वा. या.
15	र. र. वा. या. या. र. र. वा. या.	---	1050.00	र. र. वा. या.
16	सु. वा. या. या. ल. र. वा. या.	---	1050.00	सु. वा. या.
17	ग. र. वा. या. या. ल. र. वा. या.	---	1050.00	ग. र. वा. या.
18	र. र. वा. या. या. र. र. वा. या.	---	1050.00	र. र. वा. या.
19	प. ल. वा. या. या. र. र. वा. या.	---	1050.00	प. ल. वा. या.
20	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
21	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
22	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
23	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
24	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
25	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
26	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
27	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
28	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
29	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
30	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
31	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
32	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
33	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
34	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
35	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
36	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
37	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
38	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
39	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
40	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
41	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
42	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
43	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
44	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
45	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
46	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
47	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
48	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
49	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.
50	ग. र. वा. या. या. र. र. वा. या.	---	1050.00	ग. र. वा. या.

स.प.क.
 R.D. Lakshmi

Appendix-8.4
(Referred to in paragraph 8.9.2)

Comp No.	Sal cover (ha)	Mixed Forest (ha)	Degraded Area (ha)	Blank Area (ha)	Plantation (ha)	Encroachment (ha)	River/ Nala (ha)	Not fit for work (ha)	Fit for work (ha)	Total (ha)
74	276.121	0	0	0	0	0	0	16.65	276.12	292.77
197	316.500	0	7.42	4.60	0	0	7.2	19.22	316.50	335.72
295	284.012	0	12.25	0	0	0	15.25	27.50	284.01	311.51
300	293.950	0	11.25	0	0	0	4.22	15.48	293.95	309.43
Total	1170.583	0	30.92	4.60	0	0	26.67	78.85	1170.58	1249.43

Compt. No.	Area taken for bamboo plantation (ha)	Number of Bamboo Planted (ha)	Allotment (for 1 st & 2 nd Year)	Expenditure (for 1 st & 2 nd Year)
74	25	10000	292000	375663
197	50	20000	584000	571450
295	75	30000	876000	693047
300	50	20000	584000	606770
Total	200	80000	2336000	2246930

Selection of coupe was 4 out of 5.

Detailed work-out of 4 coupes:

1. Area available in 4 coupes (degraded +Blank)=35.52 Hectare
 2. Area taken for plantation (Bamboo)-200 ha i.e. excess 164.48 ha taken (200-35.52)
 3. Total expenditure for 1st & 2nd year ₹ 2246930/- for 200 ha
 4. Per ha expenditure ₹ 11,234/- (₹ 2246930 / 200 ha)
 5. Excess expenditure for area not available for plantation 164.48 ha but plantation done @ ₹ 11234 per ha =₹ 18,47,768.
 6. Bamboo plantation 80000 in 200 ha is 400 per ha. excess plantation show 400x164.48 ha=65792 plants
- Thus expenditure of ₹ 18,47,768 over the bamboo plantation is doubtful.**