

ANNEXURE

ANNEXURE-I

(Refer: Paragraph 2.10)

Table -I

Suppression of sale turnover

Sl No.	Name of the Circle	Name of the dealer/ TIN	Period	Commodity/ Rate (in per cent)	Actual sale	Sale accounted for	Value suppressed	Tax	Interest @ 1.5 percent per month Penalty	Total	Difference found in
1.	Nawada	M/s BSC-C & CJV/ 10231713074	2010-11	Stone chips/4	207500061	142279650	65220411	2608816	665248 7826448	11100512	Cross-verification of RT-III/TAR and purchase statement of other dealer
		M/s T.K Enterprises/ 10231966028	2010-11	Tea/4 soap & detergent/ 12.5	25460258	23257054	2203204	262291	68851 786873	1118015	RT-III/TAR and sale statement of the dealer
2.	Patna Central	M/s Kamla Construction Company/ 10152986024	2009-10	Cement/12.5 Iron &Steel/4	599869493	539443637	60425856	2725206	1389855 8175618	12290679	Details of turnover & RT-III
3.	Patna Special	M/s Mankind Pharma Ltd./ 10010466058	2010-11	Medicine/4	672228119	660270182	11957937	672036 ¹	231852 2016108	2919996	RT-III, TAR-IV and assessment order
4.	Patna West	M/s Sujata Hotel/ 10140249051	2009-10	Food and beverage/ 12.5	78441000	75911336	2529664	316208	109092 948624	1373924	RT-III, TAR and P/L A/c
		TOTAL			1583498931	1441161859	142337072	6584557	2464898 19753671	28803126	

¹ Tax is calculated on MRP (at the rate of 5.62 per cent) basis on the suppressed value.

Table -II
Suppression of purchase turnover

Sl. No.	Circle	Name of the dealer/ TIN	Period	Commodity/ Rate (in per cent)	Actual Purchase	Purchase accounted for	Value suppressed	Tax	Interest Penalty	Total	(Amount in ₹)
1.	Patna City West	M/s Samarat Automobiles Pvt. Ltd./ 10082041097	2009-10	Motor vehicle/ 12.5	555118094	403740435	151377659	18922207	5960495 56766621	81649323	Cross-verification of RT-III and sale statement of other dealer
2.	Patna Special	M/s Karuna Management Services (P) Ltd./ 10010875050	2010-11	Mobile phone/4	349835217	346650691	3184526	127381	43946 382143	553470	RT-III and requirement statement of Form 'C'
		M/s Ultra Tech cement/ 10010167007	2010-11	Cement/12.5	124868076	0	124868076	15608510	5384936 46825530	67818976	Goods transferred from other dealer not accounted for
3.	Saran	M/s Sonali Auto Pvt. Ltd./ 10335157021	2010-11	Motor vehicle/ 12.5	13988968	10463524	3525444	440680	92543 1322040	1855263	RT-III and statement of D-IX
TOTAL					1043810355	760854650	282955705	35098778	11481920 105296334	151877032	

ABSTRACT

Table	Caption	Actual sale/purchase	Sale/purchase accounted for	Value suppressed	(Amount in ₹)	
					Tax	Short levy Interest Penalty Total
I	Sale turnover	1583498931	1441161859	142337072	6584557	2464898 19753671 28803126
II	Purchase turnover	1043810355	760854650	282955705	35098778	11481920 105296334 151877032
Total		2627309286	2202016509	425292777	41683335	13946818 125050005 180680158

ANNEXURE-II

(Refer: Paragraph 2.11)

Short levy of tax due to application of incorrect rate of tax

Sl. No.	Name of the Circle	Name of the Dealer / TIN	Year	Commodity	Rate of tax leviable / levied (in per cent)	Amount on which difference rate is to be levied	Tax	Interest Penalty	Total
1.	Begusarai	M/s Ganga Dairy Ltd./ 10360314018	2008-09	Ghee	12.5/4	1884040	160143	<u>87679</u> 480429	728251
2.	Bettiah	M/s Karma Construction/ 10260645063	2008-09	Morum	12.5/4	1015000	86275	<u>47883</u> 258825	392983
			2009-10	-do-	12.5/4	940600	79951	29982 239853	349786
3.	Bhagalpur	M/s Triveni Sales/ 10521597082	2009-10	Leather Products	-do-	2342679	199128	<u>68699</u> 597384	865211
		M/s Manikant Mishra/ 10523485090	2010-11	Morum	-do-	1691397	143769	<u>49600</u> 431307	624676
4.	Danapur	M/s Aqua Softech (P) Ltd./ 10041343098	2009-10	Mineral Water	12.5/4	3896384	331193	<u>124197</u> 993579	1448969
5.	Forbesganj	M/s Simanchal Construction/ 10440605089	2009-10	Bed misile	12.5/4	31695891	2694151	<u>1171956</u> 8082453	11948560
			2010-11	-do-	12.5/4	50915731	4327837	<u>1103598</u> 12983511	18414946
6.	Gandhi Maidan	M/s Century Plyboards/ 10110508075	2010-11	Ply boards	12.5/4	170900326	14526528	<u>3704265</u> 43579584	61810377
7.	Kadamkuan	M/s Sareeven Infocom Ltd./ 10132357098	2010-11	Smart Card Ribbon etc.	12.5/4	18611960	1582017	<u>522065</u> 4746051	6850133

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8.	Muzaffarpur West	M/s Samwad/ 10305772082	2009-10	Fixed Wireless Phone	4/0	44764307	1790572	<u>940050</u> 5371716	8102338
			2010-11	-do-	-do-	42354512	1694180	<u>584492</u> 5082540	7361212
9.	Patliputra	M/s Speed Craft Ltd./ 10050003064	2009-10	Diesel Road Roller	12.5/4	68703212	5839773	<u>1927125</u> 17519319	25286217
			2010-11	-do-	12.5/4	61930465	5264090	1737149 15792270	22793509
10.	Patna Central	M/s NAFED/ 10050127030	2010-11	Rice, Wheat	1+3/0	1839151182	73566047	<u>24276795</u> 220698141	318540983
		M/s Okaya Power Ltd./ 10153548089	2010-11	Mobile Accessories	12.5/4	4051761	344400	<u>108486</u> 1033200	1486086
11.	Patna City East	M/s Shristi Developers(P) Ltd./ 10060321051	2009-10	Morum & Cement	12.5/4	25923278	810746 ²	<u>413480</u> 2432238	3656464
12.	Patna City West	M/s Rasna Pvt. Ltd./ 10080628098	2008-09	Fruit Powder based drink	12.5/4	4942686	420128	<u>207964</u> 1260384	1888476
13.	Patna South	M/s Dayanand Prasad Singh & co./10129324057	2010-11	Dust	-do-	3196317	271687	<u>85581</u> 815061	1172329
14.	Patna Special	M/s Marico Ltd/ 10010186019	2009-10	Medikar Shampoo	12.5/ MRP	28535075	2425481	<u>836791³</u> 7276443	10538715
			2010-11	-do-	12.5/MRP	11703727	841885	<u>296764</u> 2525655	3664304
		M/s Virbac Animal health India Ltd/ 10010509029	2008-09	Medicine	4/0	103900555	4156022	<u>2181912</u> 12468066	18806000
			2009-10	-do-	-do-	126432435	5057297	<u>1744768</u> 15171891	21973956
		M/s Hindustan Uniliver 1001005603	2010-11	Olive Oil, Sauce	12.5/4	27026892	2297286	<u>758104</u> 6891858	9947248

² The dealer had admitted tax of ₹ 2429664 (at the rate of 12.5 per cent on ₹ 19437313).

³ Tax is calculated on the MRP value of differential amount.

		M/s Asian Paints/ 10010012053	2010-11	Road Marking Paints	12.5/4	4223500	358997	<u>121162</u> 1076991	1557150	
		M/s Dharamapal Satyapal Ltd./ 10010184079	2010-11	Jaljeera	12.5/4	824584	70090	<u>23655</u> 210270	304015	
		M/s Himalaya Drug/ 10010187088	2010-11	Liv 52, Protec liquid	4/0	1228314	49133	<u>16951</u> 147399	213483	
15.	Patna West	The New Patna Club/ 10140463033	2008-09	Cigarette	12.5/0	203731	25466	<u>12606</u> 76398	114470	
			2009-10	-do-	-do-	171454	21432	<u>6751</u> 64296	92479	
16.	Purnea	M/s Baba Construction/ 10492453044	2010-11	Bed misile	12.5/4	18793862	1597478	<u>623017</u> 4792434	7012929	
17.	Sasaram	M/s Mohni Electronics/ 10240562086	2009-10	Inverter	12.5/4	431058	36640	<u>13740</u> 109920	160300	
Total							2702386915	131069822	<u>43827267</u> 393209466	568106555

ANNEXURE- III

(Refer: Paragraph 2.12)

Excess allowance of Input tax Credit (ITC)

Sl. No.	Name of the Circle	Name of the dealer/TIN	Period	Purchase value	ITC availed	Actual entitlement	Excess availing of ITC	Penalty Interest	Total	Nature of irregularities
1.	Kishanganj	M/s Instalaciones Inabensa/ 10471721002	2010-11	39332932	3642283	2871579	770704	2312112 173408	3256224	The dealer incorrectly claimed ITC brought forward of ₹ 770704 during the year 2010-11 though it was not shown carried forward in the annual return of 2009-10.
2.	Muzaffarpur West	M/s Parle Biscuits Pvt. Ltd./ 10305416092	2009-10	202604287	1173387	830667	342720	1028160 118238	1489118	Excess ITC was claimed by the transferee dealer on the amount of stock received from within the state than the amount of reverse credit done by the transferor dealer on account of the same stock transfer made within the state.
3.	Nawada	M/s Shree Balajee Sales/ 10230205008	2009-10	53623706	6702961	6491742	211219	633657 88712	933588	The ITC was availed on the Gross purchase shown in Annual return but actually the ITC should be availed on the net purchase i.e. on the amount of purchase shown, after deducting the amount of discount received, in the trading account.
4.	Patna City West	M/s Vinayak Enterprises/ 10080617040	2008-09	3019873843	120794952	120527376	267576	802728 136464	1206768	The ITC was availed on the Gross purchase shown in Annual return but actually the ITC should be availed on the net purchase i.e. on the amount of purchase shown, after deducting the amount of price drop value, in the Profit and loss account.
			2009-10	1838972993	73558919	72981520	577399	1732197 190542	2500138	
		M/s Laxmi Enterprises/ 10080474062	2008-09	413218347	49918555	49650572	267983	803949 120592	1192524	The ITC availed in the annual return was not in conformity with the purchases shown in the annual return/TAR and wrong calculation was made.

		M/s Usha Agro products Ltd./ 10080523047	2009-10 2010-11	17259286 27226714	740192 1146755	666926 1061922	73266 84833	219798 36267 254499 26722	329331 366054	The ITC was availed in the annual return on lubricants as consumables which was not used as direct input in the manufacturing process.
		M/s Dina Mahabir Re-rollers (P)Ltd./ 10080221086	2010-11	975459686	39090220	38832381	257839	773517 85087	1116443	The ITC was availed in the annual return on lubricants, electrical fittings and machine repair (as given in TAR) which were not direct inputs in the manufacturing process.
5.	Patliputra	M/s Food Corporation of India/ 10050225097	2010-11	1623830187	52184025	16238302	35945723	107837169 11862088	155644980	The ITC was availed on the amount of additional tax paid under Section-3AA of BVAT Act, 2005, in the annual return, though tax paid under Section 14 and Section 4 was only admissible for availing of ITC.
6.	Patna North	M/s Gangotri Iron and Steel Co./ 10100734064	2010-11	605862207	25715615	24637252	1078363	3235089 274983	4588435	The ITC claimed/availed in the annual return were not in conformity with the ITC shown in TAR.
7.	Patna Special	M/s IOC Ltd./ 10010116082	2010-11	59559522	2382381	0	2382381	7147143 821921	10351445	The ITC was claimed on Ethanol which was not re-sold in same form, rather it was blended with petrol/Diesel (Schedule-IV commodities) hence ITC was not allowable.
		M/s Kalyanpur Cement Ltd./ 10010066030	2010-11	43667124	2269176	0	2269176	6807528 782866	9859570	The ITC availed on spare parts was not allowable as it was not a direct input material in the manufacturing.
		M/s Larson and Toubro Ltd./ 10010213082	2009-10	395860741	28693204	4535930	24157274	72471822 12682569	109311665	The ITC claimed/availed in the annual return were not in conformity with the ITC shown in the TAR.
		M/s Deepak Veg pro Pvt. Ltd./ 10010526004	2010-11	797091	89155	0	89155	267465 30758	387378	The ITC was availed in the annual return on cement and consumables (as given in the TAR) which were not direct inputs of the dealer.

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	M/s Batta India Ltd./ 10010021022	2010-11	43056151	4438786	3125508	1313278	3939834 453081	5706193	The ITC was availed in the annual return on purchase of High Speed Diesel (HSD), and Light Diesel Oil (LDO) which was not allowable as it was a schedule-IV commodity.
	M/s Raj Rasoi/ 10010496031	2009-10	1326993	123559	52444	71115	213345 37335	321795	The ITC was availed in the annual return on the purchase of LPG which was not a direct input consumed in the manufacturing process.
		2010-11	1305934	149395	60467	88928	266784 30680	386392	
8.	Saran M/s Prabhu Automobiles/ 10330327050	2010-11	1881703	235213	0	235213	705639 49395	990247	The ITC was availed in the annual return on the goods which were not re-sold as per the commodity-wise sale/purchase shown in the TAR.
9.	Teghra M/s Graphite (India) Ltd./ 1043169053	2010-11	1321472	148792	0	148792	446376 37942	633110	The ITC was availed in the annual return on the purchase of consumables and stores (as given in TAR) which were not a direct input consumed in the manufacturing process.
	Total		9366040919	413197525	342564588	70632937	211898811 28039650	310571398	

ANNEXURE-IV
(Refer: Paragraph 2.13)
Incorrect adjustment of Entry Tax towards payment of VAT

Sl. No.	Name of Circle	Name of Dealer / TIN	Year	E/T paid	E/T adjusted	Actual amount of E/T to be adjusted	Difference (Excess adjustment)	Interest	Total	Remarks	Records seen
1.	Bhagalpur	M/s Sagar Agency/ 10520844071	2010-11	2006830	2006830	1618672	388158	133914	522072	The rate of VAT was less than the rate of ET.	Annual return (RT-III) of VAT and annual return (ET-V) of entry tax.
			2009-10	2113593	2113593	1661121	452472	237548	690020	The rate of VAT was less than the rate of ET.	Annual return (RT-III) of VAT and annual return (ET-V) of entry tax.
			2010-11	6510405	6510405	5086254	1424151	491332	1915483		
2.	Forbesganj	M/s Nishan Gas Service/ 10440380049	2009-10	567128	567128	141782	425346	178645	603991	The rate of VAT was less than the rate of ET.	Annual return (RT-III) of VAT, annual return (ET-V) of entry tax as well as road permit (D-IX.)
			2010-11	145653	142912	60814	82098	27092	109190		
3.	Muzaffarpur West	M/s Yogendra Pd. Chaurasia & sons 10300345029	2009-10	379477	438716	296466	142250	74682	216932	The rate of VAT was less than the rate of ET.	Annual return (RT-III) of VAT and annual return (ET-V) of entry tax.
			2010-11	263399	412867	205780	207087	71445	278532		
4.	Patliputra	M/s Bharti Teletech Ltd./ 10050365068	2008-09	4214079	4214079	4110487	103592	52831	156423	Claimed adjustment of breakage/damaged goods.	Annual return (RT-III) of VAT and TAR-IV.
			2009-10	12801714	11621153	10770578	850575	293448	1144023	Goods imported were not resold but supplied as a warranty replacement.	Annual return (RT-III) of VAT, annual return (ET-V) of entry tax and TAR-IV.

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		M/s Millennium Beer industries Ltd./ 10050094050	2009-10	72246972	72246972	71735939	511033	176306	687339	Claimed adjustment of breakage/ damaged goods.	Annual return (RT-III) of VAT, annual return of entry tax and TAR-IV.
		M/s IRCITC Ltd./ 10050163017	2010-11	3979786	3979786	622811	3356975	1107802	4464777	Claimed adjustment on Inter-State stock transfer.	Annual return (RT-III) of VAT and TAR-IV.
5.	Patna City East	M/s Magadh Industries Pvt. Ltd./ 10061073092	2010-11	6731949	5181277	0	5181277	1632102	6813379	The dealer did not belong to small, medium or sick industry.	Annual return (RT-III) of VAT, annual return of entry tax and Balance sheet.
		M/s Parle Biscuit Pvt. Ltd./ 10060425035	2009-10	6792774	4981885	4781432	200453	66149	266602	Claimed adjustment on Inter-State stock transfer	Annual return (RT-III) of VAT, annual return of entry tax and TAR.
6.	Patna City West	M/s Sharp business system India Ltd./ 10082205027	2009-10	566915	568444	435612	132832	41842	174674	Claimed adjustment on Inter-State stock transfer.	Annual return (RT-III) of VAT, annual return of entry tax and TAR.
		M/s India Yamba Motor Pvt. Ltd./ 10082332097	2009-10	14130817	15148787	14130817	1017970	320660	1338630	The dealer had taken ET set off more than the ET paid	Annual return (RT-III) of VAT and annual return of entry tax.
7.	Patna North	M/s Gangotri Iron and Steel Co. Ltd./ 10100734064	2010-11	50158654	50158654	0	50158654	12038076	62196730	The dealer did not belong to small, medium or sick industry.	Annual return (RT-III) of VAT, annual return of entry tax and Balance sheet.
8.	Patna South	M/s Hans Marketing Pvt. Ltd./ 10125746096	2010-11	18011299	15843741	14071327	1772414	558310	2330724	The rate of VAT was less than the rate of ET.	Annual return (RT-III) of VAT and annual return (ET-V).

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	M/s R.K. Enterprises / 10125704095	2010-11	6350399	6350399	4585360	1765039	555987	2321026	The rate of VAT was less than the rate of ET.	Annual return (RT-III) of VAT and annual return (ET-V).		
	M/s Royal infra construction Ltd./ 10125782083	2009-10	926643	789581	165685	623896	196527	820423	Goods were not resold or consumed in works contract.	Annual return (RT-III) of VAT, annual return (ET-V) and consumption statement of D-IX.		
9.	Patna Special	2010-11	16990059	16990059	4247515	12742544	4396177	17138721	The rate of VAT was less than the rate of ET.	Annual return (RT-III) of VAT, annual return (ET-V) and TAR.		
		2010-11	5901917	5901917	1475479	4426438	1527121	5953559	The rate of VAT was less than the rate of ET.	Annual return (RT-III) of VAT, annual return (ET-V) of entry tax and TAR.		
		2010-11	22545084	22545084	20005982	2539102	837904	3377006	Claimed adjustment on Inter-State stock transfer	Annual return (RT-III) of VAT, annual return (ET-V) of entry tax and TAR.		
		2008-09	36433770	36433770	35065152	1368618	697995	2066613	Claimed adjustment of breakage/damaged goods.	Annual return (RT-III) of VAT, annual return (ET-V) of entry tax and assessment order.		
10.	Patna West	2009-10	40073374	40073374	37933291	2140083	706227	2846310	Claimed adjustment of breakage/damaged goods.			
		2008-09	1498950	1498950	749475	749475	393475	1142950	The rate of VAT was less than the rate of ET.	Annual return (RT-III) of VAT and annual return (ET-V) of entry tax and TAR.		
		2009-10	2220609	2220609	1110305	1110304	383055	1493359				

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11.	Saran (Chapra)	M/s Satyam Enterprises/ 10330761028	2009-10	281291	281291	235413	45878	17893	63771	Claimed adjustment of breakage/ damaged goods.	Annual return (RT-III) of VAT, annual return (ET-V) of entry tax and scrutiny order.
			2010-11	332456	332456	287091	45365	9527	54892		
12.	Sasaram	M/s Nashimudin & sons/ 10242253087	2009-10	4123020	4123013	3228432	894581	335468	1230049	The rate of VAT was less than the rate of ET.	Annual return (RT-III) of VAT and annual return (ET-V) of entry tax.
			2010-11	3832164	3832165	3008944	823221	160528	983749		
TOTAL				343131180	337509897	241828016	95681881	27720068	123401949		

Note: In the cases where the dealer had claimed adjustment of Entry tax on Inter-State stock transfer, we arrived at the incorrect allowance by taking proportionate portion of entry tax to the extent of Inter State Stock transfer.

ANNEXURE- V**(Refer: Paragraph 2.14)****Incorrect allowance of deductions**

Sl. No.	Circle	Name of the dealer/TIN	Year	Items of inadmissible deduction	Rate (in per cent)	Amount of such deduction	Allowable deduction	Excess deduction allowed on which tax is leviable	Tax on excess deduction claimed/ allowed	Records seen
1.	Bhabhua	M/s Dayanand Prasad Sinha & Co. 10181534094	2010-11	Estt. & other expenses and Profit on material	12.5 and 4	186019198	139925359	46093839	2235551	Annual Return (RT-III) of VAT and sale/purchase statement
		M/s Darshita Builders & Developers/ 10181282088	2009-10	Estt. & other expenses and Profit on material	12.5 and 4	14541102	9856070	4685032	219260	Annual Return (RT-III) of VAT and Profit & loss account.
		M/s Parmar Construction 10182354035	2009-10	Estt. & other expenses and Profit on material	12.5 and 4	8929327	5868322	3061005	143255	Annual Return (RT-III) of VAT and Profit & loss account.
2.	Bhagalpur	M/s Manikant Mishra/ 10523485090	2010-11	Estt. & other expenses & Profit on material	12.5 and 4	9451357	6759473	2691884	222081	Annual Return (RT-III) of VAT and Profit & loss account.
3.	Forbesganj	M/s Jai Mata di Construction/ 10441747059	2009-10	Estt. & other expenses and Profit on material	12.5 and 4	103525450	75241142	28284308	1491997	Annual Return (RT-III) of VAT and Profit & loss account.
			2010-11	Estt. & other expenses and Profit on material	12.5 and 4	140651866	110962903	29688963	1540857	Annual Return (RT-III) of VAT and Profit & loss account.

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4.	Gaya	M/s Multi Engineering and Scientific Corporation/ 10201653058	2008-09	Estt. & other expenses and Profit on material	4	37195599	33161080	4034519	161381	Annual Return (RT-III) of VAT and Profit & loss account.
			2009-10	Estt. & other expenses and Profit on material	4	21392100	16869454	4522646	180906	Annual Return (RT-III) of VAT and Profit & loss account.
5.	Hajipur	M/s Macro Ranjan Construction (Pvt) Ltd./10290474018	2009-10	Profit on material and other overheads	12.5 and 4	33892589	30315852	3576737	250055	Annual Return (RT-III) of VAT and Profit & loss account.
6.	Jehanabad	M/s Chitragupta construction Pvt. Ltd./102220374058	2009-10	Estt. & other expenses and Profit on material	12.5 and 4	27920239	20048818	7871421	448671	Annual Return (RT-III) of VAT and Profit & loss account.
		M/s Baijnath Nirman (India) Pvt. Ltd./10221070033	2010-11	Estt. & other expenses and Profit on material	12.5 and 4	53367265	35423016	17944249	1998989	Annual Return (RT-III) of VAT and Profit & loss account.
7.	Kadam Kuan	M/s Lily Construction Pvt. Ltd./10131552031	2009-10	Security deposit, Royalty etc.	12.5 and 4	34514796	24158719	10356077	474805	Annual Return (RT-III) of VAT and assessment order.
			2010-11	Carriage	12.5 and 4	23171273	19632860	3538413	163853	Annual Return (RT-III) of VAT and payment details.

8.	Motihari	M/s Maa Construction/ 10274189076	2010-11	Estt. & other expenses and Profit on material	12.5 and 4	11017653	7776830	3240823	325217	Annual Return (RT-III) of VAT and Profit & loss account.
		M/s Jagdamba Enterprises/ 10274083055	2010-11	Estt. & other expenses and Profit on material	12.5 and 4	12697276	8085225	4612051	360893	Annual Return (RT-III) of VAT and Profit & loss account.
9.	Muzaffarpur East	M/s BSC C& C JV/ 10310938011	2010-11	Profit on material	12.5 and 4	3500960455	3425110111	75850344	3890857	Annual Return (RT-III) of VAT and Profit & loss account, TAR-IV and statement of labour & services.
10.	Patliputra	M/s Sai Engicon and Construction Pvt. Ltd./10050450040	2009-10	Establishment expenses and Profit on material	12.5 and 4	281969360	197991531	83977829	3644637	Annual Return (RT-III) of VAT and sale/purchase statement.
11.	Patna Central	M/s Saj Enterprises/ 10154018087	2010-11	Estt. Cost, Spare part & profit on material	12.5 and 4	102259437	83604143	18655294	841354	Annual Return (RT-III) of VAT and sale/purchase statement.
12.	Patna City East	M/s Shristi Developers Pvt. Ltd./ 10060321051	2009-10	Estt. & other expenses and Profit on material	12.5 and 4	125870800	103200924	22669876	1186009	Annual Return (RT-III) of VAT and Profit & loss account.
13.	Patna South	M/s Dayanand Prasad Singh & Co./ 10129324057	2010-11	Establishment & other expenses and Profit on material	12.5 and 4	111402251	71500509	39901742	2159423	Annual Return (RT-III) of VAT and sale/purchase statement.

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14.	Patna Special	M/s Subhash Projects & Marketing Ltd./ 10010474012	2008-09	Estt. & other expenses and Profit on material	12.5 and 4	1017050942	81148633	935902309	53943069	Annual Return (RT-III) of VAT, TAR and expenses statement.
			2009-10	Estt. & other expenses and Profit on material	12.5 and 4	549753958	59039835	490714123	34852971	Annual Return (RT-III) of VAT, TAR and expenses statement.
15.	Patna West	M/s Prasavanath Developers Ltd./ 10145032079	2009-10	Estt. & other expenses and Profit on material	12.5 and 4	127250631	113705417	13545214	929120	Annual Return (RT-III) of VAT, TAR-IV and assessment order.
			2010-11	Estt. & other expenses and Profit on material	12.5 and 4	403766036	185319556	218446480	16350719	Annual Return (RT-III) of VAT, TAR and sale/purchase statement.
16.	Saran	M/s Satydeo Prasad Yadav/ 10333535034	2009-10	Estt. & other expenses and Profit on material	12.5 and 4	14704308	8807607	5896701	338067	Annual Return (RT-III) of VAT and Contract account.
17.	Sasaram	M/s A.K. Builders & Transports/ 10240936021	2009-10	Estt. & other expenses and Profit on material	12.5 and 4	60197974	29801532	30396442	1784271	Annual Return (RT-III), statement of contract receipts & expenses.
Total										
									130138268	
									2110158321	
									4903314921	
									7013473242	

ANNEXURE-VI

(Refer : Paragraph 2.25)

Short levy of entry tax due to suppression of import value

Sl. No.	Name of Circle	Name of Dealer/ TIN	Year	Commodity/ rate	Actual purchase Purchase accounted for	Suppression	Entry tax	Penalty Interest (at the rate of 1.5 per cent per month)	Total
1.	Bhabhua	ECO Cement/ 10183420037	2010-11	Motor vehicle/8	4731936 Nil	4731936	378555	1135665 79496	1593716
2.	Bhagalpur	M/s N.T.P.C Ltd./ 10521193271	2010-11	Cement/12 and Electrical goods/8	25679671391 25540836877	138834514	11317849	33953547 3565122	48836518
3.	Forbesganj	BSC- C&CJV/ 10442081235	2008-09	Motor vehicles, Electrical goods, Lubricant and Furnace oil/	107333737 Nil	107333737	4830242	14490726 2970599	22291567
			2009-10	Software, Iron & steel/4, A.C/5 and Cement/12	306882720 Nil	306882720	23942979	71828937 10415196	106187112
			2010-11		12699799 Nil	12699799	1002955	3008865 255754	4267574
4.	Hajipur	M/s Lumbini Beverage/ 10290083205	2009-10	Plastic goods/4 and Furnace oil/8	58346315 17371711	40974604	1658630	4975890 597107	7231627
5.	Muzaffarpur East	BSC- C&CJV/ 10310938011	2010-11	Cement/12 Paint, Lubricants, Furnace oil Genset/8 Steel, Bitumin, Stone Chips/4	65364018 Nil	65364018	5229121	15687363 1333426	22249910
6.	Nawada	M/s Twinerjit Mining and Construction/ 10231616274	2009-10	DGset, Motor vehicles/8	10055785 1796787	8258998	635546	1906638 114398	2656582
			2010-11	and Iron&Steel/4	57606817 10172417	47434400	3511078	10533234 895324	14939636

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		M/s C&C Construction/10231619247	2010-11	Furnace oil and Lubricant/8	<u>248178685</u> 234126620	14052065	1124165	<u>3372495</u> 286662	4783322
7.	Patna Special	M/s Larson & Toubro Ltd./10010213276	2009-10	Electrical goods, Building materials/8 and A.C./5	<u>758442227</u> 303079246	455362981	36356977	<u>109070931</u> 19087413	164515321
		M/s Deepak Vegpro Ltd./10010526295	2010-11	Electrical goods, Lubricants/8 iron & steel/4	<u>16275527</u> 232313	16043214	656141	<u>1968423</u> 226369	2850933
		M/s Bharat Petroleum Corporation Ltd./10010121223	2010-11	Petrol, Diesel/16 and SKO/4	<u>8959395255</u> 8131487493	827907762	95062908	<u>285188724</u> 32796706	413048338
8.	Saran (Chapra)	B.S.S Projects Pvt. Ltd./10334657059	2009-10	Motor vehicles/8	<u>6845097</u> Nil	6845097	547608	<u>1642824</u> 213567	2403999
9.	Shahabad	M/s JKM Infra Project (P) Ltd./10163045217	2008-09	Motor vehicles/8	<u>55312570</u> Nil	55312570	4425006	<u>13275018</u> 2256753	19956777
			2009-10		<u>79205764</u> 6113230	73092534	5847403	<u>17542209</u> 1929643	25319255
			2010-11		<u>17396771</u> 402048	16994723	1359578	<u>4078734</u> 203936	5642248
Total					<u>36443744414</u> 34245618742	2198125672	197886741	<u>593660223</u> 77227471	868774435

ANNEXURE-VII

(Refer: Paragraph 2.26)

Application of Incorrect rate of Entry Tax

Sl. No.	Name of the circle	Name of the dealer/ TIN	Period	Commodity	Rate leviable (entry no. of the schedule)/ Rate levied ⁴	Import Value	Difference in tax amount	Penalty Interest	Total
1.	Forbesganj	M/s Padam Gas Distributor/ 10440351240	2009-10	LPG	4 (26) / 1	7747568	232427	<u>697281</u> 101106	1030814
2.	Muzaffarpur East	M/s EE, BSNL Elect. Division/ 10312398055	2010-11	D.G. Set	8(17) / 4	4732903	189316	<u>567948</u> 48276	805540
3.	Patliputra	M/s Bharti Airtel Ltd./ 10050212293	2009-10	Battery and D.G Set	8(17) / 4	9721988	388879	<u>1166637</u> 134163	1689679
		M/s BSNL/ 10050190274	2009-10	Electrical goods	8(17) / 4	110866218	4434649	<u>13303947</u> 1529954	19268550
		M/s Vodafone Essar Spacetel Ltd./ 10050339266	2009-10	D.G. Set, PIU and Transformer	8(17) / 4	77276519	3091061	<u>9273183</u> 1020050	13384294
4.	Samastipur	M/s Chandan Bhandar/ 10420911276	2008-09	Zarda	16(2) / 5	288216	31704	<u>95112</u> 10938	137754
Total						210633412	8368036	<u>25104108</u> 2844487	36316631

⁴ The dealer admitted the tax at the incorrect rate i.e. not supported by the schedule; hence entry no. of the schedule applied by the assessee cannot be incorporated.

ANNEXURE-VIII

(Refer: Paragraph 2.27)

Non-levy of entry tax and penalty due to non-registration

Sl. No.	Name of Circle	Name of Dealer / TIN	Year	Commodity	Amount (value of goods)	Rate of ET (in per cent)	Entry tax ⁵	Penalty	Total
1.	Bhagalpur	M/s K.C. Indane Seva/ 10520247036 M/s Hi-Tech Cell Phone Pvt. Ltd./ 10525535014	2008-09 2010-11	LPG Cell Phone	5962635 34061848	4 4	238505 1362474	238505 1362474	477010 2724948
2.	Danapur	M/s Vision labs institute/ 10041050061	2008-09	Computer Software	27748833	4	1109953	1109953	2219906
3.	Gandhi Maidan Patna	M/s Eltrix Engineering Pvt. Ltd./10111201026 M/s NCS Computech Pvt. Ltd./ 10111355095 M/s Knodia Distributors/ 10110762021 M/s Fastrack Communications Pvt. Ltd./ 10111212024	2010-11 2010-11 2009-10 2010-11 2010-11	Electrical goods Computer goods Lubricant Lubricant Telephone/ Mobile	10813937 20268280 9674448 9769829 129417557	8 4 8 8 4	865114 810731 773956 781586 5176702	865114 810731 773956 781586 5176702	1730228 1621462 1547912 1563172 10353404

5

Except in case of two dealers i.e. M/s K.C. Indane Seva (Bhagalpur circle) and M/s Abhinay enterprises (Gaya circle), the Entry Tax payable is totally adjustable against VAT (Out of the total amount of payable Entry Tax of Rs. 6.61 crore, an amount of Rs. 6.58 crore is totally adjustable against liability of VAT).

4.	Gaya	M/s Abhinay Enterprises/ 10200021033	2009-10	LPG	4891080	4	195643	195643	391286
		M/s Friends & Company/ 10204015008	2008-09	Lubricant	4566151	8	365292	365292	730584
			2009-10		7779471		622357	622357	1244714
			2010-11		5860844		468868	468868	937736
5.	Madhepura	M/s MRS Enterprises/ 10481006074	2008-09	Ceramic Tiles	1237234	8	98979	98979	197958
			2009-10	Do	1339828	8	107186	107186	214372
		M/s Pashupati Nath Distributors Pvt Ltd./ 10481019072	2009-10	Packing Material	2189137	4	87565	87565	175130
			2010-11	-do-	4882113	4	195285	195285	390570
6.	Nawada	M/s Surya Automobile/ 10230031087	2010-11	Motor Vehicle	2566592	8	205327	205327	410654
7.	Patna South	M/s Micromax informatics Ltd./ 10125905079	2009-10	Mobile, its parts & accessories, sim card and Telephonic equipments	1048432848	4	41937314	41937314	83874628
8.	Patna West	M/s Tata Pigments Ltd./ 10140707085	2009-10	Cement, Primer etc.	28199562	8	2255965	2255965	4511930
			2010-11		33769695	8	2701576	2701576	5403152
9.	Purnea	M/s Hi-Tech Cell Phone Pvt. Ltd./ 10493778016	2009-10	Mobile	59223869	4	2368955	2368955	4737910
			2010-11	Mobile	82781466	4	3311259	3311259	6622518
		M/s Vishal Motors/ 10490845075	2009-10	Lubricant	950704	8	78000	78000	156000
Total					1536387961		66118592	66118592	132237184

ANNEXURE-IX

(Refer Paragraph : 3.9)

Short realisation of licence fee of excise shops after cancellation

(Amount in ₹)

Excise district	Group No.	Name of Shops	Monthly licence fee	Date of cancellation	Months for which licence fee outstanding	Months for which licence fee outstanding (after adjusting advance licence fee for one month)	Short realisation of revenue
Siwan	10	CS-10	2,94,000	04.02.2012	10/11 to 02/12	04	11,76,000
		CS-Tarwara-01	1,27,050	04.02.2012	12/11 to 02/12	02	2,54,100
	12	CS-12	2,94,000	04.02.2012	11/11 to 02/12	03	8,82,000
		CS-Andar-1	1,22,500	04.02.2012	01/12 to 02/12	01	1,22,500
	29	CS-Maharajganj-2	1,61,000	04.02.2012	01/12 to 02/12	01	1,61,000
		IMFL-Mahrajganj-2	1,42,500	04.02.2012	01/12 to 02/12	01	1,42,500
	78	CS-Bagaura	1,66,250	04.02.2012	12/11 to 02/12	02	3,32,500
	70	Composite-Mathiya (Gyaspur)	1,15,000	04.02.2012	10/11 to 02/12	04	4,60,000
		Composite – Siswan	1,20,000	04.02.2012	11/11 to 02/12	03	3,60,000
	107	Composite-Dindyalpur	1,15,000	04.02.2012	11/11 to 02/12	03	3,45,000
	104	Composite-Sahar Koala	1,30,000	04.02.2012	12/11 to 02/12	02	2,60,000
	75	Composite-Pasiwar Bazar	1,15,000	04.02.2012	11/11 to 02/12	03	3,45,000
		Composite-Sakara Bazar	1,15,000	04.02.2012	12/11 to 02/12	02	2,30,000
	57	Composite-Narendrapura	1,15,000	04.02.2012	11/11 to 02/12	03	3,45,000
	Gaya	78	Composite - Naili,Khukhudi, Maniyara,Saren	81,500	31.03.2012	02/12 to 03/12	01
79		Composite - Mai,Bathani, Telari,Sindhaul,	81,500	30.01.2012	12/11 to 01/12	01	81,500
100		Composite-Ghoraghat,Angara,Panchratan, Kushabija	81,500	30.01.2012	12/11 to 01/12	01	81,500
Total							56,60,100

ANNEXURE-X

(Refer: Paragraph 4.8)

Non-realisation of motor vehicle taxes

Sl. No.	Name of the DTOs	No. of registered transport vehicles	No. of vehicles test checked	No. of defaulter vehicles	Period of tax calculated	TAX			Penalty	Tax not realisation	
						Road Tax	Additional Tax	Green Tax			Total
1.	Arwal	173	82	15	March 2010 to March 2012	88732	189133	1267	279132	558264	837396
2.	Begusarai	5899	309	43	June 2011 to August 2012	241628	90776	0	332404	664808	997212
3.	Bettiah (West Champaran)	1092	225	21	October 2009 to March 2012	62706	68564	3927	135197	270394	405591
4.	Bhagalpur	6232	940	24	March 2009 to May 2012	254817	77168	6323	338308	676616	1014924
5.	Bhojpur	4393	100	06	October 2010 to April 2013	14093	27820	0	41913	76512	118425
6.	Gaya	17281	600	75	June 2010 to April 2013	345281	257318	0	602599	1087091	1689690
7.	Gopalganj	1794	300	39	March 2008 to March 2012	884189	403053	26423	1313665	2627330	3940995
8.	Jehanabad	1040	586	37	June 2008 to March 2012	477216	234977	3420	715613	1431226	2146839
9.	Madhepura	724	200	21	February 2008 to June 2012	61287	120234	0	181521	363042	544563
10.	Madhubani	607	95	19	May 2009 to June 2012	219639	249991	29722	499352	998704	1498056
11.	Motihari (East Champaran)	3720	225	11	July 2010 to August 2012	83012	9400	626	93038	186076	279114

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12.	Munger	4445	750	17	July 2009 to March 2012	176487	79825	22372	278684	557368	836052
13.	Muzaffarpur	26052	200	34	August 2008 to July 2012	197476	760731	32361	990568	1981136	2971704
14.	Nalanda	4575	750	17	March 2008 to March 2012	350808	414809	6821	772438	1544876	2317314
15.	Patna	45462	600	132	May 2010 to April 2013	1976570	471176	168633	2616379	4577475	7193854
16.	Purnea	6797	600	37	February 2008 to March 2012	336337	295171	21067	652575	1305150	1957725
17.	Sitamarhi	441	85	15	May 2009 to May 2012	132049	141879	10743	284671	569342	854013
18.	Siwan	1776	300	27	April 2008 to March 2012	344553	432920	40180	817653	1635306	2452959
19.	Vaishali	1946	400	81	April 2008 to June 2012	356995	556886	8197	922078	1844156	2766234
	TOTAL	134449	7347	671		6603875	4881831	382082	11867788	22954872	34822660

ANNEXURE-XI

(Refer: Paragraph 4.9)

Short realisation of one time tax from trailers

(Amount in ₹)

Sl. No.	Name of the DTOs	No. of registered vehicles (trailers)	No. of vehicles test checked	No. of defaulter vehicles	Period of registration	Tax (OTT) due	Tax paid	Difference tax payable	Penalty	Total
1.	Arwal	70	70	16	April 2010 to November 2010	96000	11100	84900	169800	254700
2.	Begusarai	712	712	38	October 2009 to February 2012	228000	148885	79115	275742	354857
3.	Bettiah	600	225	66	April 2010 to June 2010	396000	111140	284860	580520	865380
4.	Bhagalpur	257	257	27	April 2010 to February 2011	162000	155407	6593	252986	259579
5.	Bhojpur (Ara)	1280	1280	10	December 2010 to February 2012	60000	43797	16203	48906	65109
6.	Jehanabad	85	85	26	April 2010 to September 2010	156000	45900	110100	238800	348900
7.	Madhepura	150	150	32	March 2010 to June 2010	192000	73200	118800	237600	356400
8.	Madhubani	357	357	37	March 2010 to June 2010	222000	85200	136800	273600	410400
9.	Munger	55	55	2	March 2010	12000	1200	10800	21600	32400
10.	Muzaffarpur	112	112	39	December 2009 to April 2011	234000	164699	69301	280924	350225
11.	Nalanda	227	227	28	April 2010 to August 2010	168000	65289	102711	287022	389733
12.	Patna	612	612	110	March 2009 to April 2010	660000	141459	518541	1037082	1555623
13.	Purnea	200	200	46	January 2010 to June 2010	276000	98200	177800	383200	561000
14.	Sitamarhi	157	157	13	September 2009 to March 2010	78000	28800	49200	98400	147600
15.	Vaishali	772	772	29	December 2009 to August 2010	174000	47230	126770	255525	382295
	Total	5646	5271	519		3114000	1221506	1892494	4441707	6334201

ANNEXURE-XII

(Refer: Paragraph 4.10)

Short realisation of one time tax from three-wheelers

(Amount in ₹)

Sl. No.	Name of the DTOs	No. of registered vehicle (3-wheelers)	No. of vehicles test checked	No. of defaulter vehicles	Period of registration	Tax (OTT) due	Tax paid	Difference tax payable	Penalty	Total
1.	Arwal	30	30	6	September 2010 to November 2010	35000	2785	32215	64430	96645
2.	Begusarai	373	373	28	October 2009 to March 2012	167500	64497	103003	229552	332555
3.	Bhagalpur	214	214	47	April 2010 to October 2010	245000	175291	69709	417478	487187
4.	Bhojpur (Ara)	338	338	68	February 2010 to January 2011	370000	142739	227261	652366	879627
5.	Gopalganj	40	40	18	October 2009 to June 2010	90000	7046	82954	165908	248862
6.	Jehanabad	493	435	39	April 2010 to September 2010	210000	78316	131684	296105	427789
7.	Madhepura	300	300	60	March 2010 to August 2011	407500	51148	356352	712704	1069056
8.	Motihari (East Champaran)	599	599	6	March 2012	42500	42500	0	28125	28125
9.	Munger	98	98	16	July 2009 to February 2010	85000	105603	- 20603	113348	92745
10.	Muzaffarpur	250	250	55	January 2010 to February 2010	355000	202064	152936	537661	690597
11.	Nalanda	441	441	85	April 2010 to October 2010	545000	215122	329878	999756	1329634
12.	Patna	363	363	28	November 2009 to March 2010	140000	12152	127848	255696	383544
13.	Purnea	400	400	83	April 2010 to June 2010	417500	75658	341842	710584	1052426
14.	Sitamarhi	275	275	57	April 2010 to December 2010	312500	19062	293438	586876	880314
15.	Vaishali	597	597	79	November 2009 to March 2010	417500	36216	381284	762568	1143852
	Total	4811	4753	675		3840000	1230199	2609801	6533157	9142958

ANNEXURE-XIII

(Refer: Paragraph 5.17)

Misclassification of category of land

(Amount in ₹)

Sl. No.	Case No.	Municipal area Ward No.	Area (in Decimal)	Valuation as per guideline register	Valuation determined by the IRO	Difference	Loss of revenue at the rate of 10 per cent
1.	5/2009	01	187.5	3795000	780000	3015000	301500
2.	3/2010-11	01	37.5	1665000	231000	1434000	143400
3.	17/2010-11	01	10.9375	960750	116500	844250	84425
4.	01/2010-11	01	22.86	1014540	100000	914540	91454
5.	20/2010-11	01	100.00	5328000	516000	4812000	481200
6.	26/2010-11	01	85.5	4555440	551500	4003940	400394
7.	27/2010-11	01	71.875	3830000	201000	3629000	362900
8.	22/2010-11	34	12.5	659813	160000	499813	49981
9.	25/2010-11	01	85.5	4555440	551500	4003940	400394
10.	15/2010-11	01	85.82	4572490	535000	4037490	403749
11.	24/2010-11	34	25.00	1319625	390000	929625	92963
12.	4/2010-11	01	60.00	2670172	289000	2381172	238117
13.	8/2010	01	23.00	1554000	100000	1454000	145400
14.	12/2010-11	02	21.87	1921500	232000	1689500	168950
15.	Nil	01	67.1875	2590000	263000	2390000	239000
16.	Nil/7/2009	01	137.5	6105000	705000	5400000	540000
17.	Nil/6/2009	01	68.75	3052500	300000	2752500	275250
18.	11/2010	34	40.62	2144391	610000	1534391	153439
19.	Nil/19.02.2009	14(old)	19	1292000	300000	992000	99200
20.	2/14.01.2010	32/35	62.5	2443750	100000	2343750	234375
21.	5/2010	01	27.72	1439004	134000	1305004	130500
22.	6/2010	01	32.41	1439004	156000	1283004	128300
23.	7/2010	01	26.56	1179375	115000	1064375	106438
24.	9/2010	14	15.62	1275000	250000	1025000	102500
Total				61361794	7686500	53738294	5373829

ANNEXURE-XIV

(Refer: Paragraph- 6.4.13)

Mineral excavation without approval of mining plan

(Amount in ₹)

Sl. No.	Name of district	Name of leaseholder	Name of Minerals	Area	Period of extraction	Extraction (MT)	Rate	Penalty (cost of mineral)
				(Acre)				
1.	Lakhisarai	M/s IDIO construction and Industries (India) Ltd.	Quartz/Quartzite	48.92	2006-07	14918		NA*
					2007-08	42196		
					2011-12	2870		
					2012-13	49340		
2.	Munger	Smt. Shanti Devi	Silica Stone	17	2008-09	12030	270	3248100
					2009-10	19100	350	6685000
					2010-11	16220	328	5320160
3.	Rohtas	M/s Kalyanpur Cement Pvt. Ltd.	Limestone	131.9	2009-10	566674.21	45	25500339
					2010-11	871684.39	63	54916117
					2011-12	506786.26	63	31927534
					2012-13	586213.28	63	36931437
Total								164528687

* Sale value of the Quartz mineral for the State of Bihar is not available. In absence of sale value of the lime stone (Bihar) the rate of royalty has been taken as it is one of the components of the cost of mineral.

ANNEXURE- XV

(Refer: Paragraph- 6.4.18.1)

Short realisation of royalty and interest from lessee of stone quarry

Sl. No.	Name of unit	No. of quarries	Date of auction	Auctioned amount	Amount of installment due	Amount paid	Short payment	Interest leviable at the rate of 2 per cent per month up to two months	Total amount to be realised
1.	Aurangabad	2	November 2008	79.50	69.00	63.97	5.03	1.42	6.45
2.	Gaya	8		885.21	826.61	562.24	264.37	23.74	288.11
3.	Nawada	3	Between December 2006 and August 2008	336.86	276.41	147.22	129.19	7.91	137.10
4.	Sheikhpura	6	Between January 2007 and August 2007	425.42	425.42	233.89	191.53	13.37	204.90
	Total	19		1726.99	1597.44	1007.32	590.12	46.44	636.56