

Appendix – I
(Reference paragraph 1.1.4)

Variation between the figures of Finance Accounts and Departmental figures

(₹ in crore)

Sl. No.	Head of revenue	Revenue as per Finance Accounts	Revenue as reported by the concerned Department	Variation
1.	Taxes on Sales Trade etc.	7,212.50	7,719.62	507.12
2.	State Excise	610.26	616.40	6.14
3.	MVT	351.11	361.54	10.43
4.	Registration	134.80	136.34	1.54
5.	Geology and Mining	1,830.06	1,826.96	(-) 3.10

Appendix – II
(Reference paragraph 1.8)

Number of auditable and audited units

Sl. No.	Name of the Department	Total number of auditable units	Total number of units due for audit during 2013-14	Units planned for audit during 2013-14	Units actually audited during 2013-14
1.	Sales Tax	83	82	30	29
2.	Transport	52	48	15	17
3.	Stamp Duty & Registration	82	76	10	12
4.	State Excise	50	50	20	17
5.	Agricultural Income Tax	02	02	01	01
6.	Mines and Minerals	01	01	01	01
7.	Land Revenue	161	145	08	08
8.	Forest	89	85	27	28
Total		520	489	112	113

Appendix – III
(Reference paragraph 2.3.7.1)

Increase of revenue under AVAT Act during 2008-09 to 2012-13

Years	Items	Increase of rate of tax
2008-09	i. India Made Foreign Liquor (IMFL) and Country spirit ii. Sports goods except Football and Volleyball iii. Plastic goods	27 per cent from 24 per cent w.e.f. 1 April 2008 4 per cent w.e.f. 1 April 2008 12.5 per cent from 4 per cent w.e.f. 16 June 2008
2009-10	i. Petrol ii. Diesel iii. Taxable goods on which tax leviable at the rate of 4 per cent and 12.5 per cent iv. Supari	27.50 per cent from 25.75 per cent 16.50 per cent from 15.50 per cent 5 per cent and 13.5 per cent respectively w.e.f. 31 October 2009 5 per cent w.e.f. 31 October 2009
2010-11	i. Candle, Exercise book, Graph book, Laboratory book, paper envelope, paper tray, Geometry boxes, pencil, sharpeners and erasers. ii. Tyre and tubes of Bi-cycle, Tri-cycle, Cycle-rickshaw and wheel chair	5 per cent w.e.f. 19 July 2010 5 per cent w.e.f. 29 April 2010.
2011-12	i. Crude Oil ii. Petroleum coke, bitumen, tea, bamboo and furnace oil iii. PSF and DMT iv. Tobacco and tobacco products v. IMFL and country spirit	5 per cent from 4 per cent w.e.f. 12 April 2011 5 per cent from 4 per cent w.e.f. 21 July 2011 5 per cent from 1 per cent w.e.f. 21 July 2011 20 per cent from 13.5 per cent w.e.f. 21 July 2011 30 per cent from 27 per cent w.e.f. 21 July 2011
2012-13	Works contract under composition scheme	5 per cent from 4 per cent w.e.f. 1 April 2012