

Annexure-I

Para referred into the paragraph 2.4.8

Deficiencies in MP VAT Act and the Rules regarding ITR

Sl. No.	Name of Unit/No. of cases/Dealer	Period between	Claimed ITR		Allowed ITR		Purchase Above ₹ 25000/40000		Purchase below ₹ 25000/40000		Observations*	Reply of the Department
			Purchase Value	VAT	Purchase Value	VAT	Purchase Value	VAT	Purchase Value	VAT		
1	CTO Waidhan/5/5	09-10 to 10-11	11534235	655308	11348497	657020	5520595	335713	2580590	147081	1,2,3	Action will be taken after verification
2	RAC Sagar/2/2	10-11	191076849	9376424	191076849	9376424	2210531	287369	366800	47684	1,2,3	Action will be taken after verification
3	CTO V Bhopal/7/7	10-11 to 11-12	17144309	1342749	17144309	1357372	15249313	1089104	3277601	236899	1,2,3	Dealerwise purchases were verified from VATIS and purchase bills
4	CTO-II Gwalior/4/4	10-11	8518094	957233	8518094	957233	4020237	457357	5509258	512180	1,2,3	Action will be taken after verification
5	CTO-III Gwalior/4/4	10-11	19791109	997964	1971109	997964	19271954	961494	521256	118650	1,2,3	Action will be taken after verification
6	CTO-XI, Indore/8/7	10-11	14428532	691785	14428532	691785	13891794	622701	1193624	53823	1,2,3	Action will be taken after verification
7	CTO-XIV, Indore/8/8	09-10 to 10-11	27979412	1203352	24536179	990917	19940341	871732	2556616	180756	1,2,3	Action will be taken after verification
8	CTO- Mandideep/2/2	10-11	7801253	362816	7253959	362687	5605613	272435	2011163	96415	1,2,3	Action will be taken after verification
9	DC-Sagar/ 4/4	10-11	1630379518	74826999	144679457	71058896	6481209	840037	0	0	1,2,3	Dealerwise purchases were verified from VATIS and purchase bills
10	DC Tax Audit Indore-I/2/2	10-11 to 11-12	8240620	678008	9023372	747949	6649632	0	0	0	1,2,3	Action will be taken after verification
11	CTO XII Indore/14/14	09-10 to 10-11	192988923	13531073	127296614	14546962	24627969	1572203	910897	55565	1,2,3	Dealerwise purchases were verified from VATIS and purchase bills
12	CTO Khandwa/12/12	08-09 to 10-11	59785454	4947472	100367815	8150980	0	0	0	0	1,2,3	Action will be taken after verification
13	CTO Morena/10/10	09-10 to 10-11	14892491	875320	106793867	8588618	0	0	0	0	1,2,3	Action will be taken after verification
14	RAC- II Bhopal/10/10	07-08 to 09-10	28968610	21370193	57914375	32838340	0	0	0	0	1,2,3	Action will be taken after verification
15	CTO XII Indore/8/8	09-10 to 11-12	325044006	18268449	341135748	14160601	50754447	1929686	4824543	7789	1,2,3	Action will be taken after verification
16	CTO-III Bhopal/3/3	10-11 to 11-12	4420511	263211	4776285	473523	1284795	17391	167830	203699	1,2,3	Action will be taken after verification
17	CTO Katni/12/12	09-10 to 11-12	83268092	6163611	81221978	3774723	79744919	98407	0	0	1,2,3	Action will be taken after verification
Total			2646262018	156511967	1249487039	169731994	255253349	9355629	23920178	1660541		

*1 Type of Goods not mentioned. 2 Goods bill amounting above ₹ 40000 payment made without crossed cheque. 3 Cross verification wrt to claimed ITR not done.

Annexure-II

Para referred in to the paragraph 2.4.8.6

ITR allowed though no returns were filed by the dealers

Sl. No	Name of AA	Name of Dealer with TIN	Case No. Date of Assessment	Claimed ITR (₹)		Allowed ITR (₹)		Reply of the Department	Audit Remark		
				Purchase value	Amount of VAT	Purchase value	Amount of VAT				
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.		
1.	DC,Sagar	M/s VRC Constructions Pvt.Ltd. Bina 23497304191	258/2010 12.5.2012 09-10	-	-	891560	52518				
2.	CTO,Circle-12,Indore	M/s Arora Treaders, Indore 23711203636	374/10 30.6.12 09-10	-	-	23684775	2605900	ITR has been sanctioned as per section 14(1) of MP VAT Act 2002.	Any claim in respect of ITR that may be made by a registered dealer under sub-section (1) of Section 14, shall be qualified by a bill, invoice or cash memorandum issued by the selling registered dealer indicating therein separately the amount of tax under Section 9 collected by him. Any such claim in respect of the input tax rebate shall be made by such registered dealer in his return in Form 10.		
3	CTO,Circle-12,Indore	M/s Harikrishna Packagesing, Indore 235612000857	813/10 26.6.12 09-10	-	-	4572979	220206				
4	CTO,Khandwa	M/s Yesh Electronics, Khandwa 23042005952	384/10 09-10 12.4.12	0	0	11737514	1005016				
5	CTO,Khandwa	M/s Ojha Constructions, Khandwa 23782006030	458/09 30.6.11 08-09	0	0	1727284	144894	Action would be taken after verification	Final Action has not been intimated (December-2014)		
6	CTO,Khandwa	M/s Anil Shrivastava, Contractor,Khandwa 23772006375	444/09 30.6.11 08-09	0	0	1564905	148020				
7	CTO,Khandwa	M/s Shriram Choudhary, Contractor, Khandwa 23462004654	446/09 30.6.11 08-09	0	0	3000788	314286				
8	CTO,Khandwa	M/s Seva Construction, Khandwa 23882003395	450/09 8.8.2011 08-09	0	0	20664351	1668394				
9	CTO,Khandwa	M/s Talib Hussain & Sons, Khandwa 23082003505	334/09 25.4.11 08-09	0	0	3701327	356469				
10	CTO,Khandwa	M/s Talib Hussain & Sons, Khandwa 23082003505	274/10 29.3.12 09-10	0	0	5920493	588982				
11	CTO,Khandwa	M/s Ojha Constructions, Khandwa 23782006030	1039/10 16.2.12 09-10	0	0	1001550	99656				
12	CTO,Khandwa	M/s Jitendra Singh Sawner,Khandwa 23622006312	782/09 30.6.11 08-09	0	0	1950448	230330				
13	CTO, Morena	M/s Madhu Watch Co. Morena 23055601494	62/10 10.4.12 09-10	0	0	13314828	1263654			Action would be taken after verification	Final Action has not been intimated (December-2014)
14	CTO, Morena	M/s Gourav Enterprises, Morena 23865502060	240/10 16.4.10 09-10	0	0	15384352	1911317				

Sl. No	Name of AA	Name of Dealer with TIN	Case No. Date of Assessment	Claimed ITR (₹)		Allowed ITR (₹)		Reply of the Department	Audit Remark
				Purchase value	Amount of VAT	Purchase value	Amount of VAT		
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
15	CTO, Morena	M/s Shriram Treaders, Morena 23565601767	61/10 4.6.12 09-10	0	0	40394814	1976985		
16	CTO, Morena	M/s New Manish Medical Stores, Morena 23555601523	63/10 14.6.12 09-10	0	0	21265769	1103650		
17	CTO, Morena	M/s Vijay Tread link, Morena 23345605457	1014/11 11.1.13 10-11	0	0	16661603	1886965		
18	CTO-13,Indore	M/s J.M.Pharma, Indore 23971304179	CS000000006 7373/11 3.8.13/10-11	0	0	37537062	2376931	Action would be taken after verification	Final Action has not been intimated (December-2014)
19	CTO 3,Bhopal	M/s J.K.Enterprises, Bhopal 23423802086	719/11 19.9.13 10-11	0	0	1301044	149855		
20	CTO 3,Bhopal	M/s Nextech Computers, Bhopal 23303805256	947/13 28.9.13 10-11	0	0	7573872	411143	Action would be taken after verification	Final Action has not been intimated (December-2014)
21	CTO 3,Bhopal	M/s Amarlal Thakur Contractor,Bhopal 23963806057	375/11 24.7.13 10-11	0	0	1839893	148199		
22	CTO 3,Bhopal	M/s Megdoot Marketing, Bhopal 23403804425	721/11 23.9.13 10-11	0	0	1671038	92591		
23	CTO Circle, Pithampur	M/s Shubham Steel Dhamnood 23071701889	39/2011 2010-11 10.6.2013	0	0	13636480	1515570		
24	CTO Circle, Pithampur	M/s Mohanlal Kalyanmal Dhar 23121703656	67/2011 2010-11 11.6.2013	0	0	5140275	344672	There is no provision in the Act that ITR could not be sanction without claimed in return or returns not submitted.	Any claim in respect of ITR that may be made by a registered dealer under sub-section (1) of Section 14, shall be qualified by a bill, invoice or cash memorandum issued by the selling registered dealer indicating therein separately the amount of tax under Section 9 collected by him. Any such claim in respect of the input tax rebate shall be made by such registered dealer in his return in Form 10.
25	CTO Circle, Pithampur	M/s Ashiyana Paints Pvt. Ltd. Sector II Pithampur 23531604636	205/2011 2010-11 31.8.2013	0	0	4425678	221779		
26	CTO Circle, Pithampur	M/s Adimjati Seva Sahakari Samiti, Dharampuri, 23801703864	70/2011 2010-11 16.9.2013	0	0	8388970	419449		
27	CTO,Sendhwa	M/s Bombay Watch Co. Barwani, 23282201275	213/2011 2010-11 22.8.2013	0	0	10231542	1325826	Action would be taken after verification	Final Action has not been intimated (December-2014)
28	CTO,Sendhwa	M/s Balluji Chitarmal Verma, Kasrawad 23112204618	2337/2011 2010-11 22.5.2013	0	0	1964498	214495		
						Total	22797752		

Annexure-III

Para referred in to the paragraph 2.4.9.1

Acceptance of ITR even if tax was not separately charged

SI no	Detail of Unit	Dealer, TIN, Case No.	Period /Month of assessment	Purchase value (₹)	Amount of ITR (₹)	Amount of Penalty as per the Provisions of section 21 (₹)	Amount of Proposed Additional demand ITR (₹)	Audit Observation	Reply of the Department	Audit Remark
1	2	3	4	5	6	7	8	9	10	11
1	CTO Sagar	M/s Sagar Coopertrative agriculture and Marketing society sagar 23677500025 CS/6604 3/11 VAT	2010-11 05.09.2013	15190254	759512	2278536	3038048	AA accepted that purchase list includes VAT ,however VAT not separately charged in purchase bills	Matter will be taken up after verification	Action is awaited
2	CTO Circle Narsinghpur	M/s Nanhelal Shreeram Nema Narsinghpur 23796400367 14/2008 VAT	2007-08 08-4-2010	17394699	2160419	0	2160419	As per section 14 Rule 9 of Vat Act 2002, vat not shown separately in invoice	Action will be taken after verification	Action is awaited
3	CTO Circle Narsinghpur	M/s Nanhelal Shreeram Nema Narsinghpur 23796400367 23/2007 VAT	2006-07 18-5-2009	17173708	2121422	0	2121422	As per section 14 Rule 9 of VAT Act 2002, VAT not shown separately in purchase list	Action will be taken after verification	Action is awaited
4	CTO Circle-II Jabalpur	M/s Grover Mechanical Works Jabalpur 23265902767 516/10 VAT	2009-10 13-6-2012	1109916	53441	0	53441	As per section 14 Rule 9 of Vat Act 2002, vat not shown separately in purchase list	Action will be taken after verification	Action is awaited
5	CTO Circle, Burhanpur	M/s Emagrid Seva Sahakari Samiti Burhanpur 23601904279 292/2010 VAT	2009-10 20- 03-2012	3309624	140394	0	140394	As per section 14 Rule 9 of Vat Act 2002, vat not shown separately in purchase bills	Action will be taken after verification	Action is awaited

1	2	3	4	5	6	7	8	9	10	11
6	CTO Circle Dhar	M/s N.S. Enterprises, 23961601247 96/2010 VAT	2009-10 23-4-2012	53527232	6938694	0	6938694	As per section 14 Rule 9 of Vat Act 2002, vat not shown separately in purchase list	Action will be taken after verification	Action is awaited
7	CTO Circle-II Jabalpur	M/s Elite Engineering Company, 23135808933 756/2011 VAT	2010-11 28-9-2013	2375789	237558	0	237558	Purchase list and Bill/Invoice not attached in case file	Action will be taken after verification	Action is awaited
8	RAC, Satna	M/s Sourabh Sales Corporation, Satna, 23137101555 14/2012 VAT CS0000000093870	2011-12 22-3-2014	1.58E+08	19815553	0	19815553	Vat not shown separately in purchase list	VAT was shown in Bill/Invoice at the time of assessment hence ITR cannot be disallowed as per rules When VAT not shown in the purchase list	The reply is not in consonance with the fact the AA could not produced even one purchase bill copy in support of the reply, hence, audit objection remains as it was.
9	RAC, Dewas	M/s MP Agro B.R.K, Narsinghpur, 23472302487, CS000076264 (VAT)	2010-11 30.09.2013	6950000	903500	0	903500	Scrutiny of the record it was found that the P&M was not procured from Registered dealer	The AA mentioned the details of purchase stated that the purchase was made good from a registered dealer after paying VAT separately in the bill.	The reply is not in consonance with the fact that no revised purchase list or purchase bill mentioning TIN and VAT separately charged could be produced.
10	CTO,Circle-10,Indore	M/s H R Johnson PBK Ltd,23831004138,610/10(VAT)	2009-10, 14.05.2012	10208975	1276122	3828366	5104488	Scrutiny of the record it was found that the purchase of tiles etc without TIN no Dealer	The AA stated that the matter will be taken after verification	Action is awaited

1	2	3	4	5	6	7	8	9	10	11
11	CTO, Circle 10, Indore	M/s Talati Marketing, 23971001539 185/10 (VAT)	2009-10 7.5.2012	818759	36005	108015	144020	VAT tax not separately charged in purchase list/bills	Matter will be taken up after verification	Action is awaited
12	DC, Tax Audit, Bhopal	M/s Dropdi Construction, 23584003855, 23/10 (VAT)	2009-10 30.04.12	13727645	1113430	0	1113430	ITR sanctioned without purchase list/bill	Matter will be taken up after verification	Action is awaited
13	CTO Circle 5, Bhopal	M/s AJM Marketing, 23164004668, 295/11 (VAT)	2010-11 27.09.13	31070438	3422974	10268922	13691896	As per purchase list dealer has purchased goods without TIN no. URD dealer.	The AA stated that whole purchase was made from single dealer M/s Soni India, 23511201612 and ITR has been allowed/ accepted after its verification.	the AA could not produced even one purchase bill copy in support of the reply, hence audit objection remains as it was.
14	CTO Circle 5, Bhopal	M/s RBS Builders, 23684007486, 763/11 (VAT)	2010-11 / 27.09.13	6511762	513504	0	513504	ITR sanctioned without separately charge purchase bill	The AA stated that action will be taken after due verification	Action is awaited
15	CTO, Madideep Circle, Raisen	Balkishan Harprasad, 23804100055, 04/11 (VAT)	2010-11 / 26.09.13	14413577	1521211	4563633	6084844	ITR sanctioned without purchase list/bill	Matter will be taken up after verification	Action is awaited
Total					41013739	21047472	62061211			

Annexure-IV

Para referred in to the paragraph 2.4.9.2

Irregular grant of ITR in absence of the purchase list/bills

Sl no	Detail of Unit	Dealer,TIN, Case No.	Period /Month of assessment	Amount of irregular grant of ITR (₹)	Amount of total ITR (₹)	Amount of Additional demand ITR (₹)	Audit Observation	Reply of the Department	Audit Remark
1	2	3	4	5	6	7	8	9	10
1	CTO 13 Indore	M/s M V Enterprises Indore 23411302838 CS3231/11 VAT	2010-11 20.06.13	603511	1533041	603511	Evidence (Purchase details of claimed ITR as per requirement) regarding ITR claim was not found on record.	Matter will be taken after verification	
2	RAC Dn 1 Bhopal	M/s Satya Narayan & Company Bhopal 23393701368 96/13 VAT	2012-13 29.03.14	5979865	5979865	5979865	Evidence (Purchase details of claimed ITR as per requirement) regarding ITR claim was not found on record.	Absence of effective mechanism for Cross verification of ITR in cases where purchases are under ` 25000. However audited accounts are submitted.	Audited accounts are not submitted and self assessment was done against provisions.
3	RAC Dn 1 Bhopal	M/s Laxmi Traders Bhopal 23883706191 109/13 VAT	2012-13 29.03.14	1882173	1882173	1882173	Evidence (Purchase details of claimed ITR as per requirement) regarding ITR claim was not found on record.	Absence of effective mechanism for Cross verification of ITR in cases where purchases are under ` 25000. However audited accounts are submitted.	Audited accounts are not submitted and self assessment was done against provisions.
4	RAC Dn 1 Bhopal	M/s Sameer enterprises Bhopal 23093706286 139/13 VAT	2012-13 (self assessed)	672222	672211	672211	Evidence (Purchase details of claimed ITR as per requirement) regarding ITR claim was not found on record.	As per the provisions/directives Cases are self assessed. There is no provision in the act for producing purchase bills however purchase details for purchases more than ` 25000 have been given in returns.	No evidence was found on record for payment of VAT and corresponding ITR claim which is required as per section 14 read with per rule 9
5	RAC Dn 1 Bhopal	M/s Kulwant aoutomobile Bhopal 23233605620 3/13 VAT	2012-13 (self assessed)	603998	603998	603998	Evidence (Purchase details of claimed ITR as per requirement) regarding ITR claim was not found on record.	As per the provisions/directives Cases are self assessed. There is no provision in the act for producing purchase bills however purchase details for purchases more than ` 25000 have been given in returns.	No evidence was found on record for payment of VAT and corresponding ITR claim which is required as per section 14 read with per rule 9
6	RAC Dn 1 Bhopal	M/s Book & Cook Bhopal 23464100533 41/13 VAT	2012-13 (self assessed)	9425304	9425304	9425304	Evidence (Purchase details of claimed ITR as per requirement) regarding ITR claim was not found on record.	As per the provisions/directives Cases are self assessed. There is no provision in the act for producing purchase bills however purchase details for purchases more than ` 25000 have been given in returns.	No evidence was found on record for payment of VAT and corresponding ITR claim which is required as per section 14 read with per rule 9

7	RAC Dn 1 Bhopal	M/s Choudhary agenci Bhopal 23973702019 117/13 Vat	2012-13 (self assessed)	67184775	67184775	67184775	Evidence (Purchase details of claimed ITR as per requirement) regarding ITR claim was not found on record.	As per the provisions/directives Cases are self assessed. There is no provision in the act for producing purchase bills however purchase details for purchases more than ` 25000 have been given in returns.	No evidence was found on record for payment of VAT and corresponding ITR claim which is required as per section 14 read with per rule 9
8	RAC Dn 1 Bhopal	M/s Rathi Brothers Bhopal 23813701331 134/13 VAT	2012-13 (self assessed)	10284116	10284116	10284116	Evidence (Purchase details of claimed ITR as per requirement) regarding ITR claim was not found on record.	As per the provisions/directives Cases are self assessed. There is no provision in the act for producing purchase bills however purchase details for purchases more than ` 25000 have been given in returns.	No evidence was found on record for payment of VAT and corresponding ITR claim which is required as per section 14 read with per rule 9
9	RAC Dn 1 Bhopal	M/s Orient distributors Bhopal 23813702398 101/13 VAT	2012-13 (self assessed)	18651012	18651012	18651012	Evidence (Purchase details of claimed ITR as per requirement) regarding ITR claim was not found on record.	As per the provisions/directives Cases are self assessed. There is no provision in the act for producing purchase bills however purchase details for purchases more than `25000 have been given in returns.	No evidence was found on record for payment of VAT and corresponding ITR claim which is required as per section 14 read with per rule 9
10	RAC Dn 1 Bhopal	M/s B.S.S.Filling station Bhopal 23303705637 137/13 VAT	2012-13 (self assessed)	10828446	10828446	10828446	Evidence (Purchase details of claimed ITR as per requirement) regarding ITR claim was not found on record.	As per the provisions/directives Cases are self assessed. There is no provision in the act for producing purchase bills however purchase details for purchases more than ` 25000 have been given in returns.	No evidence was found on record for payment of VAT and corresponding ITR claim which is required as per section 14 read with per rule 9
11	RAC Dn 1 Bhopal	M/s Dayal Das Arjun Das Bhopal 23173700034 89/13 VAT	2012-13 (self assessed)	7893	7893	7893	Evidence (Purchase details of claimed ITR as per requirement) regarding ITR claim was not found on record.	As per the provisions/directives Cases are self assessed. There is no provision in the act for producing purchase bills however purchase details for purchases more than `25000 have been given in returns.	No evidence was found on record for payment of VAT and corresponding ITR claim which is required as per section 14 read with per rule 9
12	RAC Dn 1 Bhopal	M/s Chandiram Kundan Das Bhopal 23613701053 93/13 VAT	2012-13 (self assessed)	622280	622280	622280	Evidence (Purchase details of claimed ITR as per requirement) regarding ITR claim was not found on record.	As per the provisions/directives Cases are self assessed. There is no provision in the act for producing purchase bills however purchase details for purchases more than ` 25000 have been given in returns.	No evidence was found on record for payment of VAT and corresponding ITR claim which is required as per section 14 read with per rule 9
13	RAC Dn 1 Bhopal	M/s Rajeev sales agency Bhopal 23033702245 100/13 VAT	2012-13 (self assessed)	20659802	20659802	20659802	Evidence (Purchase details of claimed ITR as per requirement) regarding ITR claim was not found on record.	As per the provisions/directives Cases are self assessed. There is no provision in the act for producing purchase bills however purchase details for purchases more than ` 25000 have been given in returns.	No evidence was found on record for payment of VAT and corresponding ITR claim which is required as per section 14 read with per rule 9
14	RAC Dn 1 Bhopal	M/s ShriRam distributors Bhopal 23133902301 11/13 VAT	2012-13 (self assessed)	21638013	21638013	21638013	Evidence (Purchase details of claimed ITR as per requirement) regarding ITR claim was not found on record.	As per the provisions/directives Cases are self assessed. There is no provision in the act for producing purchase bills however purchase details for purchases more than ` 25000 have been given in returns.	No evidence was found on record for payment of VAT and corresponding ITR claim which is required as per section 14 read with per rule 9

15	RAC Dn 1 Bhopal	M/s Mahesh Trading co. Bhopal 23573902544 14/13 VAT	2012-13 (self assessed)	118212	118212	118212	Evidence (Purchase details of claimed ITR as per requirement) regarding ITR claim was not found on record.	As per the provisions/directives Cases are self assessed. There is no provision in the act for producing purchase bills however purchase details for purchases more than ` 25000 have been given in returns.	No evidence was found on record for payment of VAT and corresponding ITR claim which is required as per section 14 read with per rule 9
16	RAC Dn 1 Bhopal	M/s Apoorti Shoping mall Ltd.Bhopal 23893903912 23/13 VAT	2012-13 (self assessed)	19345958	19345958	19345958	Evidence (Purchase details of claimed ITR as per requirement) regarding ITR claim was not found on record.	As per the provisions/directives Cases are self assessed. There is no provision in the act for producing purchase bills however purchase details for purchases more than ` 25000 have been given in returns.	No evidence was found on record for payment of VAT and corresponding ITR claim which is required as per section 14 read with per rule 9
17	CTO Circle-II Jabalpur	M/s Arora Chappal Store, 23295403211 626/10 VAT	2009-10 18-06- 2012	15921	15921	15921	Purchase list and bill invoice not enclosed in the case file	Action will be taken after verification	Action awaited
18	CTO Circle Dhar	M/s Adim Jati Seva Sahkari samiti Maryadit, Khandloi, 23491601069 339/2010 VAT	2009-10 23-2- 2012	196259	196259	196259	Purchase list and bill invoice not enclosed in the case file	Action will be taken after verification	Action awaited
19	CTO Circle Dhar	M/s Navkar Automobiles, Badnawar 23821602197 252/12	2011-12 self assessme nt	1482296	1482296	1482296	Purchase list and bill invoice not enclosed in the case file	Purchase list is not required in self assessment cases	Reply is not acceptable as per section 14 rule 9 tax should be shown separately in the invoice/bill
20	CTO Circle Dhar	M/s Kamdar Traders Nisarpur 23741602338 100/12	2011-12 self assessme nt	597319	597319	597319	Purchase list and bill invoice not enclosed in the case file	Purchase list is not required in self assessment cases	Reply is not acceptable as per section 14 rule 9 tax should be shown separately in the invoice/bill
21	CTO Circle Dhar	M/s Kisan Krishi Seva Kendra 23211602969 269/12	2011-12 self assessme nt	847561	847561	847561	Purchase list and bill invoice not enclosed in the case file	Purchase list is not required in self assessment cases	Reply is not acceptable as per section 14 rule 9 tax should be shown separately in the invoice/bill
22	CTO Circle Dhar	M/s Lalit Kumar Babulal Badnawar 23031601904 245/12	2011-12 self assessme nt	270002	270002	270002	Purchase list and bill invoice not enclosed in the case file	Purchase list is not required in self assessment cases	Reply is not acceptable as per section 14 rule 9 tax should be shown separately in the invoice/bill
23	CTO Circle Dhar	M/s Jawahar Agency, Badnawar 23441601339 234/12	2011-12 self assessme nt	1797333	1797333	1797333	Purchase list and bill invoice not enclosed in the case file	Purchase list is not required in self assessment cases	Reply is not acceptable as per section 14 rule 9 tax should be shown separately in the invoice/bill
24	CTO Circle Dhar	M/s R.K.Sales Corp 23481601317 58/12	2011-12 self assessme nt	4358631	4358631	4358631	Purchase list and bill invoice not enclosed in the case file	Purchase list is not required in self assessment cases	Reply is not acceptable as per section 14 rule 9 tax should be shown separately in the invoice/bill

25	CTO Circle Dhar	M/s Ashish Traders, Ghatbillod 23501601306 56/12	2011-12 self assessment	2912230	2912230	2912230	Purchase list and bill invoice not enclosed in the case file	Purchase list is not required in self assessment cases	Reply is not acceptable as per section 14 rule 9 tax should be shown separately in the invoice/bill
26	CTO Circle Dhar	M/s Rangil Chand Pannalal, Dhar 23431700042 310/12	2011-12 self assessment	92738	92738	92738	Purchase list and bill invoice not enclosed in the case file	Purchase list is not required in self assessment cases	Reply is not acceptable as per section 14 rule 9 tax should be shown separately in the invoice/bill
27	CTO Circle Dhar	M/s Kamal Traders, Dhar 23421700096 594/12	2011-12 self assessment	426205	426205	426205	Purchase list and bill invoice not enclosed in the case file	Purchase list is not required in self assessment cases	Reply is not acceptable as per section 14 rule 9 tax should be shown separately in the invoice/bill
28	CTO Circle Dhar	M/s Gulab Chand Omkarlal, Manawar 23021700413 319/12	2011-12 self assessment	731778	731778	731778	Purchase list and bill invoice not enclosed in the case file	Purchase list is not required in self assessment cases	Reply is not acceptable as per section 14 rule 9 tax should be shown separately in the invoice/bill
29	CTO Circle Dhar	M/s Ambika Krishi & Beej Vikas Sahakaritha Mydt. Dhar 23691704070 495/12	2011-12 self assessment	513146	513146	513146	Purchase list and bill invoice not enclosed in the case file	Purchase list is not required in self assessment cases	Reply is not acceptable as per section 14 rule 9 tax should be shown separately in the invoice/bill
30	CTO Circle Dhar	M/s Shailendra Automobile, Manawar 23701703240 458/12	2011-12 self assessment	3209803	3209803	3209803	Purchase list and bill invoice not enclosed in the case file	Purchase list is not required in self assessment cases	Reply is not acceptable as per section 14 rule 9 tax should be shown separately in the invoice/bill
31	CTO Circle Dhar	M/s Bhanja Enterprises, Dhar 23561703899 482/12	2011-12 self assessment	513519	513519	513519	Purchase list and bill invoice not enclosed in the case file	Purchase list is not required in self assessment cases	Reply is not acceptable as per section 14 rule 9 tax should be shown separately in the invoice/bill
32	CTO Circle Dhar	M/s Maa Bhawani Motors rewinding & Machinery, Dhar 23571704330 507/12	2011-12 self assessment	716665	716665	716665	Purchase list and bill invoice not enclosed in the case file	Purchase list is not required in self assessment cases	Reply is not acceptable as per section 14 rule 9 tax should be shown separately in the invoice/bill
				207188986	208118505	207188975			

Annexure-V

(Para referred in to the paragraph 2.4.9.5)

Excess amount of allowed ITR with respect to claimed ITR

Sl no	Detail of Unit	Dealer, TIN, Case No.	Period /Month of assessment	Amount of total ITR Claimed (₹)	Amount of total ITR Allowed (₹)	Excess Amount of ITR Allowed (₹)	Penalty (₹)	Amount of Additional demand ITR (₹)	Audit observation	Reply of the Department	Audit Remark
1	2	3	4	5	6	7	8	9	10	11	12
1	CTO Circle 3 Bhopal	Ms/ Laxmi Traders Bhopal 23853802092 CS00036363 CS00003051 VAT	2010-11 2011-12 24.09.13	19663437	20226195	562758	0	562758	Excess ITR was allowed against claimed ITR	ITR was allowed after due verification of the documents submitted by the dealer	the AA did not comment point of objection of allowance of excess ITR than it was claimed
2	CTO Circle 3 Bhopal	M/s Bombay Agency Royal Market Bhopal 23773802524 CS0000000578 8 VAT	2010-11 08.05.13	18713	48654	29941	89823	119764	Excess ITR was allowed @13% instead of schedule rate of 5%. Excess amount of ITR objected includes ITR amount ₹. 29941 and Penalty ₹89823	Matter will be taken after verification.	Action is awaited
3	CTO Cricle-II Jabalpur	M/s Khilwani Brothers Jabalpur 23055902388 156/10 vat	2009-10 22/2011	693425	723833	30408	0	30408	Excess ITR was allowed against claimed ITR	Matter will be taken after verification.	Action is awaited
4	CTO Circle Dhar	M/s Hanuman Cot Trading Dhar 23841604611 CS000000003 9640 VAT	2010-11 1.2.2013	167635	175636	8001	24003	32004	Excess ITR was allowed against claimed ITR	Matter will be taken after verification.	Action is awaited
5	CTO Circle Dhar	M/s N.S. Enterprises Dhar, 23961601247 96/2010 VAT	2009-10 23- 4-2012	6468962	6535482	66520	0	66520	Excess ITR was allowed against claimed ITR	Matter will be taken after verification.	Action is awaited

1	2	3	4	5	6	7	8	9	10	11	12
6	DC Division - 1 Indore	M/s Simplex Infrastructure ltd./23380103207, 268/11(VAT)	2010-11/7.9.12	20878997	22036180	1157183	3471549	4628732	Excess ITR was allowed against claimed ITR	ITR was allowed according to MP VAT Act rule 14(3) carry forward of ITR	the reply is not in consonance with the provision of MP VAT Act 14(3) read with rule 9
7	CTO Circle 11, Indore	M/s Hitech Metal Farmins 23961100048, CS000078318 (VAT)	2010-11 / 30.09.11	7296904	8023863	726959	2180877	2907836	Excess ITR was allowed against claimed ITR	The matter will be taken up after verification	Action is awaited
8	CTO Circle, Waidhan, Singroli	M/s Gajendra Traders, 23607305433, 141/11 (VAT)	2010-11 / 21.3.13	2492899	2701075	208176	624528	832704	Excess ITR was allowed against claimed ITR	The matter will be taken up after verification	Action is awaited
9	CTO Circle 10, Indore	M/s Vinayak Telecom, 23461004390, 819/10 (VAT)	2009-10 / 14.5.12	4706745	5097668	390923	1172769	1563692	Excess ITR was allowed against claimed ITR	The matter will be taken up after verification	Action is awaited
10	CTO Circle 2, Gwalior	M/s Maheshwari Enterprises, 23125202155	2010-11 / Self assessment	2719601	2827589	107988	323964	431952	Excess ITR was allowed against claimed ITR	The matter will be taken up after verification	Action is awaited
11	CTO Circle 2, Gwalior	M/s Pramod Agency, 23355205375, CS000053645 (VAT)	2010-11 /26.4.13	3612628	3648755	36127	108381	144508	Excess ITR was allowed against claimed ITR	The AA stated that the tax has been paid on wages on freight also. As the goods received was on FOR basis which includes loading unloading and freights. The tax has been paid on whole price.	The AA in his reply has himself accepted that the objected quantum of ITR was paid on wages on goods purchase, in addition to the cost of goods. ITR has to be allowed on cost of goods only.
12	CTO Circle 5, Bhopal	M/s Sam Systems, 23594001182, 664/11 (VAT)	2010-11 / 28.9.13	3225789	3246224	20435	61305	81740	Excess ITR was allowed against claimed ITR	The AA stated that the additional list of 13 percent ITR enclosed.	It was neither found the case nor provided by the department.
13	CTO Circle 11, Indore	M/s Dig Earth Equipments, 23041105113, CS000014859 (VAT)	2010-11 / 30.9.13	1513875	1688324	174449	523347	697796	Excess ITR was allowed against claimed ITR	The matter will be taken up after verification	Action is awaited
			Total	73459610	76979478	3519868	8580546	12100414			

Annexure-VI

Para referred in to the paragraph 2.4.9.6

Irregular grant of ITR on the purchase beyond certified purchases

Sl no	Detail of Unit	Dealer, TIN, Case No.	Period /Month of assessment	Amount of ITR Claimed/ Accepted (₹)	Amount of ITR accepted as per Audited Accounts (₹)	Amount of ITR objected / (₹)	Amount of Penalty as per the Provisions of Section 21 (₹)	Amount of Proposed Additional demand ITR (₹)	Audit Observation	Reply of the Department	Audit Remark
1	2	3	4	5	6	7 (5-6)	8	9	10	11	12
1	CTO Circle Sagar	M/s S R Computers 23487502797 CS2347/194/11 VAT	2010-11 01.06.13	617413	603749	13664	40992	54656	Scrutiny of case it was found that ITR was grant on the purchase of ₹. 12128052 instead of actual gross purchase of ₹. 11854763.	Action will be taken after verification.	Action is awaited
2	RAC Khandwa	M/s Jitendra Kumar Suresh Chandra Khandwa 23962002827 224/11 VAT	2010-11 25.06.13	78646	0	78646	235938	314584	Scrutiny of case it was found that ITR was grant on the purchase of Vardana of ₹. 1572924 which is not certified in the audited account.	Action will be taken after verification.	Action is awaited
3	RAC Khandwa	M/s Aarti Enterprises Khandwa 23672006751 209/11 VAT	2010-11 26.08.11	40719	0	40719	0	40719	Scrutiny of case it was found that ITR was grant on the purchase of Vardana of ₹. 814384 which is not certified in the audited account.	Action will be taken after verification.	Action is awaited
4	RAC Dn 2 Bhopal	M/s Prakash Music centre Bhopal 23834104064 98/11 VAT	2010-11 18.09.13	12354658	11846366	508292	1524876	2033168	Scrutiny of case it was found that ITR was grant on the purchase of ₹. 95091623 instead of ₹. 91181685.	ITR was allowed on the VAT amount shown separately in the Bills. However in Audited net purchases have been shown after deducting discounts	the reply is not in consonance with the provision ITR was allowed on Gross purchase without deducting cash discount resulting in excess allowance of ITR

1	2	3	4	5	6	7 (5-6)	8	9	10	11	12
5	CTO Circle Narsinghpur	M/s Krishi Mitra 23386401708 29/2009 vat	2008-09 20-6-2011	394468	334568	59900	0	59900	Difference of purchase between audited accounts and purchase list	Action will be taken after verification	Action is awaited
6	CTO Circle-II Jabalpur	M/s Anushri Marketing Jabalpur, 23025904490 150/2011 vat	Self Assessment 2010-11	724932	717286	7646	22938	30584	More ITR is claimed in return than purchase as per audited accounts. Claimed ITR was sanctioned by the AA	ITR sanctioned is correct	no reply over point of objection could be furnished
7	CTO Circle-II Jabalpur	M/s Anand Traders Jabalpur, 23205903421 232/10 VAT	2009-10 24-12-2011	760978	733608	27370	0	27370	sanction of ITR in assessment order in excess of purchase list	Action will be taken after verification	Action is awaited
8	CTO Circle Pithampur	M/s Tikamsa, Dulichand, Oil product Kukshi, Dhar 23091602162 60/2011 vat	2010-11 6.9.2013	3631008	2346697	1284311	3852933	5137244	Sanction of ITR in Assessment order in excess of VAT paid as shown in Trading Account	Reversal was proper	The reply does not interpret the fact correctly. Point of objection was on excess sanction of ITR, not on reversal. Point of objection remains un replied
9	CTO Circle 10 Indore	M/s Saniya Steel Fabricator Pvt. Ltd. 23681003978 708/10-11 VAT	2010-11 27.09.13	820390	736545	83845	251535	335380	As per audited a/c purchases were 16824714. However the ITR was assessed on purchase of ₹ 18100454. Thus resulted in excess grant of ITR with reference to purchases of audited a/c	Action will be taken after verification	Action is awaited
10	CTO Circle 10 Indore	M/s Roshan Sales Corporation Indore 23471001814 346/11 VAT	2010-11 27.09.13	6210124	6130935	79189	237567	316756	Scrutiny of case it was found that ITR was grant on the purchase of ₹ 47770188 instead of ₹ 47161035 (i.e without deducting cash discount).	ITR was allowed on net purchases after deducting the cash discount. Further the ITR was given on the VAT amount shown separately in the Bills.	the reply is not in consonance with the provision ITR was allowed on Gross purchase without deducting cash discount resulting in excess allowance of ITR
			Total	25633336	23449754	2183582	6166779	8350361			

Annexure-VII

Para referred in to the paragraph 2.4.10.1

Irregular acceptance and adjustment of carried forward ITR from previous year

Sl no	Detail of Unit	Dealer, TIN, Case No.	Period /Month of assessment	Amount of ITR brought forward/ (₹)	Amount of ITR adjusted in the assessment order (₹)	Amount of Penalty as per the Provisions of section 21 (₹)	Amount of Proposed Additional ITR (₹)	Audit Observation	Reply of the Department	Audit Remark
1	2	3	4	5	6	7	8	9	10	11
1	CTO Morena	M/s Kamal Agency Morena 23655601843 736/11 VAT	2010-11 26.12.12	0	552305	0	552305	No balance of ITR, from previous year, was carried forward by the dealer in the Ist return.	The matter will be taken after verification.	Action is awaited
2	CTO Morena	M/s Umesh Trading company Porsa Morena 23845501877 1043/11 VAT	2010-11 14.01.13	0	60320	0	60320	No balance of ITR, from previous year, was carried forward by the dealer in the Ist return.	The matter will be taken after verification.	Action is awaited
3	CTO 13 Indore	M/s M V Enterprises Indore 23411302838 CS3231/11 VAT	2010-11 20.06.13	0	929530	0	929530	No balance of ITR, from previous year, was carried forward by the dealer in the Ist return.	The matter will be taken after verification.	Action is awaited
4	DC Division -I Indore	M/s Lukash Indian Service ltd /23291401553/251-2010	2009-10/02.04.12	0	95962	0	95962	No balance of ITR, from previous year, was carried forward by the dealer in the Ist return.	According to MP VAT Act rule 14(3) carry forward of ITR	The carry forward of ITR was not in accordance the provision contained in section 14(3) of the Act and rule 9 of the Act
5	DC Division -I Indore	Ms Symbiotech Pharma lab, 23721503506, 183/10 (VAT)	2009-10, 03-04-12	0	162673	0	162673	No balance of ITR, from previous year, was carried forward by the dealer in the Ist return.	According to MP VAT Act rule 14(3) carry forward of ITR	Against the provision of MP VAT Act 14(3) read with rule 9
6	AC, Dewas	Anik Industrries, 23192305842, CS 00006712 (VAT)	2010-11/30.09.13	0	1802151	5406453	7208604	No balance of ITR, from previous year, was carried forward by the dealer in the Ist return. Disallowed ITR 1802151 and penalty 5406453 total 7208604	ITR allowed as per audited account. Therefore ITR Carry forwarded for next year	The reply is not in consonance with the relevant provisions as the objection related to previous year and ITR carried forward to next year.

1	2	3	4	5	6	7	8	9	10	11
7	CTO Waidhan , Singroli	M/s Pooja Furniture, Sidhi, 23797304795, 1401/10 (VAT)	2009-10 /21.06.12	0	189713	569139	758852	No balance of ITR, from previous year, as no return was submitted by the dealer. Disallowed ITR 189713 and penalty total 758852	The matter will be taken after verification	Action is awaited
8	CTO Waidhan , Singroli	M/s Prakash Steel Traders 23057304232, 01/2011 (VAT)	2010-11 / 18.1.2012	0	28177	84531	112708	No return was submitted by the dealer	The matter will be taken up after verification	Action is awaited
9	CTO circle 1, Jabalpur	M/s Pancham Trading, 23595808971 , 295/10 (VAT)	2009-10 / 17.5.12	0	293065	0	293065	No return was submitted by the dealer	The matter will be taken up after verification	Action is awaited
10	DC, Khandwa	M/s Manjit Cotton 23782204977, 4/09 (VAT)	2008-09 / 7.4.2011	0	62861	188583	251444	No balance of ITR brought forwarded from previous year	The matter will be taken up after verification	Action is awaited
11	CTO circle 14, Indore	M/s Metro Traders 23801403746, 585/10 (VAT)	2009-10 / 25.6.12	0	16888	50664	67552	No balance of ITR, from previous year, was carried forward by the dealer in the Ist return.	The matter will be taken up after verification	Action is awaited
12	CTO circle 14, Indore	M/s Sun Marketing, 23461401896, 826/10 (VAT)	2009-10 / 23.4.12	0	65057	195171	260228	No balance of ITR, from previous year, was carried forward by the dealer in the Ist return.	The matter will be taken up after verification	Action is awaited
13	DC, Khandwa	M/s Shriram Agro Industries, 23062004292 , 26/10 (VAT)	2009-10 / 28.4.12	0	54856	166568	219424	No balance of ITR, from previous year, was carried forward by the dealer in the Ist return.	The matter will be taken up after verification	Action is awaited
14	CTO circle 2, Gwalior	M/s Kiran Infrastructure, 23335204416, CS000077540 (VAT)	2010-11 / 30.9.13	0	40000	120000	160000	No balance of ITR, from previous year, was carried forward by the dealer in the Ist return.	The matter will be taken up after verification	Action is awaited
15	CTO circle 2, Gwalior	M/s S.K.Agrawal, 23075206014 CS000056550 (VAT)	2010-11 / 23.5.13	0	36223	108669	144892	1st return was not submitted	The AA stated that on the basis of previous year assessment order, adjustment of ₹.36223 made	Previous year assessment order not provided by the department

1	2	3	4	5	6	7	8	9	10	11
16	CTO Circle 5, Bhopal	M/s Alok Trading Co, 23974004562, 774/11 (VAT)	2010-11 / 6.8.13	119923	90449	0	90449	As per Ist return of dealer ITR brought forward ₹ 119923 but adjusted ITR ₹ 209972.	The AA stated that ITR of ₹ 209972/-was carried forward in previous year .case of the same dealer	The audit objection remain as it was that ITR carried forward from previous was ₹ 1,19,923/- and the ITR adjusted in the case of the year under question, as carried forward ITR was ₹ 2,09,972/- i.e. more ITR of ₹ 90449/- was adjusted in the case.
17	CTO Circle 5, Bhopal	M/s MP State Electronic Devt, 23154000745, 47/11 (VAT)	2010-11 / 27.9.13	376601	376601	1129803	1506404	No balance of ITR, from previous year, was carried forward by the dealer in the Ist return.	The matter will be taken up after verification	Action is awaited
18	CTO Circle 5, Bhopal	M/s Path Enterprises, 2324005035, 44/11 (VAT)	2010-11 / 8.7.13	0	763932	2291796	3055728	Ist return was not submitted by the dealer. Therefore adjustment of brought forward ITR Rs 763932 irregular.	The AA stated that ITR of Rs 7,63,932/- was carried forwarded in the case no 85/10 of the year 2009-10.	Audit objection was that no claim of previous year carried forward ITR was claimed by the dealer vide returns still the carried forward ITR was adjusted in the present years case
19	CTO Circle 5, Bhopal	Ms Balajee Dkistributors/23034 005564case no 727/11(VAT)	2010-11 06-08-13	0	535340	1606020	2141360	The adjustment of brought forward ITR without submission of Ist return.	The AA stated that ITR has been carry forwarded from previous years case of the same dealer.	The reply is not in consonance with the relevant provisions. As first return has not been submitted by the dealer yet the carried forward ITR of previous year has been adjusted in the demand of current year, leaving the legal requirement of verification of the ITR from previous year, in abeyance
			Total		6156103	11917397	18071500			

Annexure-VIII

Para referred in to the paragraph 2.4.10.2

Irregular carry forward of ITR to next year with respect to return

Sl no	Detail of Unit	Dealer, TIN, Case No.	Period /Month of assessment	Amount of ITR Carry forward in the 4th Return of (₹)	Amount ITR Carry forward in the Assessment order (₹)	Amount of Irregular ITR Carry forward according to audit observation (₹)	Amt of penalty as per the provisions of Sec 21 (₹)	Amt of proposed additional demand of ITR (₹)	Audit observation	Reply of the Department	Audit Remark
1	2	3	4	5	6	7	8	9	10	11	12
1	DC Division -I Indore	M/s Lukash Indian Service ltd/ /23291401553 /251/10	2009-10/ 02.04.2012	1248	95258	94010	0	94010	No balance of ITR, in 4th return, was carried forward by the dealer in the next year.	According to MP VAT Act rule 14(3) carried forward of ITR	Against the provision of MP VAT Act 14(3) read with rule 9
2	AC, Dewas	Anik Industries, 23192305842, CS 00006712 (VAT)	2010-11/ 30.09.2013	0	1644239	1644239	0	1644239	No balance of ITR, in 4th return, was carried forward by the dealer in the next year.	ITR granted as per audited account and carry forwarded to next year.	Fact remains the same as no ITR has been carry forwarded by the dealer in 4th return
3	CTO Circle 2, Gwalior	M/s Mahesh Kumar & Company /23745201232 /144/11(VAT)	2010-11, 26.04.2013	12313	53455	53455	0	53455	No balance of ITR, in 4th return, was carried forward by the dealer in the next year.	The AA stated that matter will be taken after verification	Action is awaited
4	CTO Circle 2, Gwalior	M/s S.K.Agrawal, 23075206014 CS000056550 (VAT)	2010-11 / 23.5.13	5834	5834	5834	0	5834	4th return was not submitted by the dealer. Hence irregular ITR ₹.5834 C/F	there are no adjustment in the assessment year 2009-10. Hence Rs.5834 carry forwarded to next year.	4th return was not submitted by the dealer.
5	CTO Circle , Mandideep	M/s Makson Healthcare Pvt Ltd, 2365410641, 16/11(VAT)	2010-11 / 16.9.13	66273	418960	352687	1058061	1410748	As per 1st return dealer has been claimed ₹ 66273 C/F for next year but AA allowed ₹ 418960 C/F	The AA stated that ITR has been adjusted as per carried forward ITR in previous years AO	As per provision rule 9 of MP VAT Act the amount of ITR carried forward, as claimed in first return by the dealer has to be taken in to account not the amount carried forward in the AO.

1	2	3	4	5	6	7	8	9	10	11	12
6	CTO Circle 3, Gwalior	M/s Satish Saluja Batteries, 23835307349, CS000085770 (VAT)	2011-12 / 17.1.14	0	60603	60603	0	60603	As per 4th return dealer has been claimed nil amount C/F for next year but AA allowed ₹ 60603 C/F	The AA stated that matter will be taken after verification	Action is awaited
7	CTO Circle 3, Gwalior	M/s Varsha Disposal House, 23595305347, 707/2011 (VAT)	2010-11 / 24.5.13	0	490890	490890	0	490890	4th return was not submitted by the dealer. Hence irregular ITR ₹.490890 C/F	The AA stated that matter will be taken after verification	Action is awaited
8	CTO Circle 11, Indore	M/s Hertz Electronics, 23961100242, CS000011991 ,28/11(VAT)	2010-11 / 30.9.13	0	266818	266818	800454	1067272	No balance of ITR, in 4th return, was carried forward by the dealer in the next year.	The AA stated that matter will be taken after verification	Action is awaited
9	CTO Circle 5, Bhopal	M/s Alok Trading Co, 23974004562, 774/11 (VAT)	2010-11 / 6.8.13	129231	363555	234324	0	234324	As per 4th return dealer has C/F ₹129231 but during assessment AA C/f 363555 . Therefore irrregular C/F amount ₹ 234324	The AA stated that the unadjusted amount of ITR ₹3,63,555/- was carred forward for next year	The audit observation however remains the same as amount of ₹ 1,29,391/- only was carried forward by the dealer in the IV th return and the AA carred forwarded the ITR of ₹ 3,63,555/- for next year
10	CTO Circle 5, Bhopal	M/s Neo Power Systems, 23774003314, 232/11 (VAT)	2010-11 / 28.9.13	516167	476778	39389	0	39389	As per 4th return dealer has been claimed ₹ 516167 amount C/F for next year but AA allowed ₹ 476778 C/F Hencve exceeds amount ₹ 39389 irregular	The AA stated that matter will be taken after verification	Action is awaited
11	CTO Circle 5, Bhopal	M/s MP State Electronic Devt, 23154000745, 47/11 (VAT)	2010-11 / 27.9.13	0	381822	381822	0	381822	No balance of ITR, in 4th return, was carried forward by the dealer in the next year.	The matter will be taken up after verification	Action is awaited
			Total	731066	4258212	3624071	1858515	5482586			

Annexure-IX

Para referred in to the paragraph 2.4.11

आई टी आर के अयोग्य वस्तु के क्रय पर आई टी आर की अनियमित स्वीकृति

(₹ लाख में)

Sl no	Detail of Unit	Dealer, TIN, Case No.	Name of Commodity	Period /Month of assessment	Amount of ITR Claimed/ Accepted	Amount of total ITR Objected	Penalty as per the Provisions of Section 21	Amount of Proposed Additional demand ITR
1	CTO III Bhopal	M/s Sri Jay Enterprises Bhopal 23833805692 CS82558(1263) VAT	Tendupatta	2011-12 26.12.13	29.47	29.47	0	29.47
2	CTO III Bhopal	Jiya enterprises Bhopal 23703806491 CS82555 VAT	Tendupatta	2011-12 26.12.13	48.32	48.32	0	48.32
3	CTO III Bhopal	M/s Jai Dev Enterprises Bhopal 23789028774 CS82570 VAT	Tendupatta	2011-12 27.12.13	17.58	17.58	0	17.58
4	CTO III Bhopal	M/s Jagdamba Enterprises Bhopal 23383806085 CS82522 VAT	Tendupatta	2011-12 27.12.13	43.09	43.09	0	43.09
Total					138.46	138.46	0	138.46
1	CTO Khandwa	M/s Kaka Traders,Mundi,Khandwa 23672006118 264/10 VAT	सेयाबिन	2009-10 22.02.12	1.19	1.19	3.58	4.77
2	CTO Circle Burhanpur	M/s Abdul Shaikh A Rahman Gining Factory, Burhanpur 23901910031 286/2010 VAT	सेयाबिन	2009-10 24-10-12	2.91	2.89	8.67	11.56
3	CTO Circle Dhar	M/s Hanuman Cot Trading Dhar 23841604611/ CS39640	सेयाबिन	2010-11 01-2-13	1.76	1.53	4.59	6.12
4	CTO Circle 10 Indore	M/s Red Rose Cotton Waste Company 23921001227 247/11 VAT	सेयाबिन	2010-11 30.09.13	15.64	15.64	46.92	62.56
Total					21.5	21.25	63.76	85.01
1	DC Div II Bhopal	M/s Vishal Nirmitti Bankhedi 23464302875 48/10 VAT	रेत एवं गिट्टी	2009-10/ 30.06.12	177.98	0.88	2.64	3.52
2	CTO Morena	M/s Goyal Concrete and pipes Morena 23545501072 880/10 VAT	रेत एवं गिट्टी	2009-10 23.04.12	0	0.12	0.37	0.49
3	CTO Circle 12 Indore	M/s Ascent Enterprises Indore 23206120348 418/10 VAT	कार्यालय उपकरण	2009-10 30.06.12	12.21	1.99	5.96	7.79
4	CTO Circle Morena	M/s M P Stone Morena 23965503654 28/10 VAT	भवन सामग्री	2009-10 11.06.12	0	0.86	2.59	3.46
5	RAC Khandwa	M/s Fatehguru Govind singh & company 23271908001 323/11 VAT	भवन सामग्री	2010-11 14.08.13	0	0.39	1.18	1.57

योग				190.19	4.24	12.74	16.83
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Annexure-X

Para referred in to the paragraph 2.4.11.4

Non reversal of ITR on sale of tax free goods obtained as co-product in manufacturing process

Sl No	Detail of Unit	Dealer, TIN, Case No.	Period /Month of assessment	Amount of ITR Claimed/A ccepted (₹)	Amount of non/less reversal of ITR (₹)	Amount of Penalty as per the Provisions of section 21 (₹)	Amount of Additional demand(₹)	Audit Observation	Reply of the Department	Audit Remark
1	2	3	4	5	6	7	8	9	10	11
1	CTO Khandwa	M/s Ashok Udyog Khandwa 23672003224 468/09 VAT	2008-09 27.6.11	300711	211870	635610	847480	Dealer sold tax free goods obtained as co-product during manufacturing process. The AA failed to do reversal or did less reversal of the ITR in pursuance of the provision of Section 14(1)(a)(6)(i) of the Act	Matter will be taken after verification	Action is awaited
2	RAC Khandwa	M/s Vasudev Interprises Khandwa 23682004727 193/11 VAT	2010-11 30.08.13 08.10.13	1131246	180374	541122	721496	Dealer sold tax free goods obtained as co-product during manufacturing process. The AA failed to do reversal or did less reversal of the ITR in pursuance of the provision of Section 14(1)(a)(6)(i) of the Act	Matter will be taken after verification	Action is awaited
3	RAC Khandwa	M/s Fatehguru Govind singh & company 23271908001 323/11 VAT	2010-11 14.08.13	159697	9882	29646	39528	Dealer traded tax free goods using vardana as packing material. During assessment proportionate ITR reversal on used vardana was not done.	Matter will be taken after verification	Action is awaited
4	CTO Circle Narsingpur	M/s Amit Polimers Narsingpur 23266402326 66/2009 VAT,122/2011,90/2011	2008-09 16/8/2010 Self Assessment 2009-10 vat, Self Assessment 2010-11 vat	119686	111112	333336	444448	Non reversal of ITR on goods used for manufacturing of tax free goods	Action will be taken after verification	Action is awaited

1	2	3	4	5	6	7	8	9	10	11
5	CTO Circle Narsingpur	M/s Asra Polymers Pvt. Ltd. Narsinghpur 23766401693 48/2009 vat 121/2010 vat 65/2011 vat	2008-09, 17-8-2010 Self Assessment 2009-10 Self Assessment 2010-11	114182	113454	344362	457816	Non reversal of ITR on goods used for manufacturing of tax free goods	Action will be taken after verification	Action is awaited
6	CTO Circle Narsingpur	M/s Balaji, Khandsari Udyog Singpur Bada, 23616403958 281/2008 vat	2007-08 23-4-2010	55316	55316	165948	221264	Non reversal of ITR on goods used for manufacturing of tax free goods	Action will be taken after verification	Action is awaited
7	CTO Circle II Jabalpur	M/s JK Traders Jabalpur, 23605901455 82/2010 VAT	Self Assessment 2009-10	299697	22861	0	22861	Non reversal of ITR on goods used for manufacturing of tax free goods	Action will be taken after verification	Action is awaited
8	CTO Circle Burhanpur	M/s Balaji Processor, Burhanpur 23501908117 217/2009 VAT	2008-09 27-4-2011	462017	43264	129792	173056	Non reversal of ITR on goods used for manufacturing of tax free goods	Action will be taken after verification	Action is awaited
9	CTO Circle Dhar	M/s Shriram Gining and processing company 23791703918 VAT CS0000000043031	2010-11 19.2.2013	1989037	232640	0	232640	Non reversal of ITR on goods used for manufacturing of tax free goods	Action will be taken after verification	Action is awaited
10	CTO Circle Dhar	M/s Mukhaji babulal 23481600056 349/2010 VAT	2009-10 9-4-2012	36542	30567	0	30567	Non reversal of ITR in packing material used on tax free goods	Action will be taken after verification	Action is awaited
11	CTO Circle Neemuch	M/s Girdhar Trading Company 23883203343 339/2012 VAT	2011-12 Self assessment	6362	5090	0	5090	Non reversal of ITR in packing material used on tax free goods	Action will be taken after verification	Action is awaited
12	CTO Circle-I Jabalpur	M/s Doon Engineering Jabalpur 23885800324 CS0000000011960 VAT	2010-11 23-9-2013	567454	22365	0	22365	Non reversal of ITR in packing material used on tax free goods	Action will be taken after verification	Action is awaited
13	CTO, Dewas	M/s Shriram Oil & Agro Foods, 23862306104, CS000019951 (VAT)	2010-11 / 26.9.13	1389974	161628	484884	646512	Dealer sold tax free by product (Khalli) alongwith stock transfer. During assessment proportionate ITR reversal on Tax free goods was not done.	Matter will be taken after verification	Action is awaited
			Total	6631921	1200423	2664700	3865123			

Annexure-XI

Para referred in to the paragraph 2.4.11.5

Non reversal / less reversal of ITR in the event of the goods stock transferred out of state

SI No	Detail of Unit	& Dealer, TIN,	Case No./Period /Month of assessment	Amount of total ITR Claimed (₹)	Amount of Irregular ITR accepted (₹)	Amount of penalty as per section 21 (₹)	Amount of additional demand (₹)	Audit Observation	Reply of the Department	Audit Remark
1		2	3	4	5	6	7	8	9	10
1	CTO, Circle 13 Indore,	M/s Themis Distributors Pvt. Ltd 23851304064	86/11 2010-11 03.09.13	5912470	51695	155085	206780	During assessment proportionate ITR reversal (5.89% instead of 7.33) on goods transferred disposed off by way of sale was not done.	Matter will be taken after verification	Action is awaited
2	RAC, CT Satna	M/s UP Tobacco Pvt. Ltd., Maihar, 23147101113	04/12 2011-12 22-10-2013	165014	107179	0	107179	Less reversal of ITR in the event of goods stock transferred out of State	Action will be taken after verification	Action is awaited
3	D.C div - 1, Indore	M/s Lukash Indian Service ltd 23291401553	251/2010 2009-10 02.04.2012	984781	27574	82722	110296	Non reversal of ITR according the stock transfer of other state	No reply for this point	Action is awaited
4	D.C div - 1, Indore	Ms. Methodex System 23670201357/	272/2010 2009-10 15-05-12	9545973	1779254	5337762	7117016	Non reversal of ITR according the stock transfer of other state	Manufactured goods have not been sold out of state hence there is no need of reversal of ITR.	The reply does not interpret the fact correctly as deduction of stock transfer out of state has clearly been allowed in the assessment order. Hence the para remains as it is.
5	RAC Sagar	M/s Ashok Agency, Chhattarpur, 23707700944	137/11 2010-11 30.1.13	9041371	466261	1398783	1865044	On scrutiny of the record, it was found that amount of discount ₹ 9325313 deducted from total purchase ₹ 212112194 shown in audited account ₹ 202786981. So the difference of ₹ 9325213 @ 5 per cent reversal ₹ 466261	The AA stated that the matter will be taken after verification	Action is awaited
1		2	3	4	5	6	7	8	9	10

6	CTO Circle 1, Jabalpur	M/s Vikrant International 23795804011	301/10 2009-10 20.4.12	339535	58584	175752	234336	Less reversal of ITR according the stock transfer of other state	The AA stated that the matter will be taken after verification	Action is awaited
7	DC, Khandwa	M/s Agrawal Indotax Ltd, 23122003871	18/2010 2009-10 30.6.12	10048154	864493	2593479	3457972	Less reversal of ITR according the stock transfer of other state	Matter will be taken after verification	Action is awaited
8	CTO, Circle Mandideep, Bhopal	M/s Mapra Lab Pvt Ltd, 23254101667	19/11 2010-11 16.9.13	75011	44183	132549	176732	Non reversal of appropriate proportion of ITR according to stock transfer.	Matter of reversal likely to be wrongly calculated. Action will be taken after verification.	Action is awaited
9	CTO Khandwa	M/s Ashok Udyog Khandwa 23672004393 468/09 VAT	2008-09 27.6.11	300711	47854	143562	191416	Dealer sold tax free goods obtained as co-product during manufacturing process. The AA failed to do reversal or did less reversal of the ITR in pursuance of the provision of Section 14(1)(a)(6)(i) of the Act	Matter will be taken after verification	Action is awaited
			Total	36112309	3447077	10019694	13466771			

Annexure-XII

Para referred in to the paragraph 2.12

Non levy of interest

Sl. No	Name of auditee unit/Name of dealer	Assessment period/ Month of assessment	Unpaid amount of tax	Period of delay	Amount of non levy of interest (₹) @ 1.5 percent per month	Period of delay in depositing interest	Penalty (1.5 percent per month) (₹)
1	RAC Chhindwara/ M/s Niket Udhyog ltd	2003-04 December 2006/ July 2010(remand)	12,35,798	75 month 20 days	14,02,633	-	-
2	RAC Chhindwara/ M/s Niket Udhyog ltd	2005-06 March 2009	2869899	12 month	516564	-	-
3	RAC Chhindwara M/s Umia Ginning, sonsar	2006-07 June 2009	7,72,354	32 month 4 days	3,79,988	-	-
4	RAC Chhindwara M/s ICI India ltd	2005-06 March 2009	20,390 46	35 month 4 days	10,74,577	-	-
5	ACCT-II Satna M/s Gajraj Chemicals	2008-09 June 2011	37,69,408	13 days	24,501	-	-
			37,57,107	17 days	31,935	-	-
			6,66,994	9 days	3,001	-	-
			9,10,191	10 days	4,551	-	-
			20,74,782	99 days	1,02,702	30 month 28 days	3,366 (for ₹ 7262)
			23,00,530	3 days	3451	-	-
			24,07,946	3 days	3,612	36month	1,956 (for ₹ 3612)
		Total	1,58,86,958		1,73,753		5,322
	Grand total	2,28,04,095		35,47,515		5,322	

Annexure-XIII

Para referred in to the paragraph 5.8

Underassessment of diversion rent, premium and upkar

1. Collectorate (Diversion) Bhopal

(Amount in ₹)				
Case No.	Area Sq. metre	Premium		
		Leviable	Levied	Short Levy
127/A2/2012-13 dated 16-08-2013 Govindpura Circle	13,300	1,33,000 @ ₹ 10 per Sq. metre	14,000	1,19,000

2. Collectorate (Diversion) Burhanpur

Sl. No.	Case No. and date	Place	Area Sqm/ purpose	Leviable				Levied	
				Diversion Rent/ Upkar		Premium		Diversion Rent/ Upkar (₹)	Premium ₹
				Rate ₹ Per 10 Sqm.	Amount ₹	Rate ₹	Amount ₹		
1	2	3	4	5	6	7	8	9	10
1.	<u>102(A)/A2/2011-12</u> <u>09-05-12</u>	Jainabad Near Emakhurd within 4 km. from Muncipal limit	18200 Sqm./ commercial	68.65	1,24,943 62472	10	1,82,000	13,517 Nil	90,990
2.	<u>101(B)/A2/2011-12</u> <u>09-05-12</u>	Jainabad Near Emakhurd within 4 km. from Muncipal limit	28000 Sqm./ commercial	68.65	1,92,220 96110	10	2,80,000	20,786 Nil	1,39,991

Sl. No.	Case No. and date	Place	Area Sqm/ purpose	Leviable				Levied	
				Diversion Rent/ Upkar		Premium		Diversion Rent/ Upkar (₹)	Premium ₹
				Rate ₹ Per 10 Sqm.	Amount ₹	Rate ₹	Amount ₹		
3.	<u>152/A2/2011-12</u> <u>12-07-12</u>	Shahpura Nagar Panchayat	46840 Sqm. Residential	64.60	3,02,587		1,40,511	3023	1,40,511
4.	<u>129/a2/2011-12</u> <u>14-06-12</u>	Lalbaghmal within municipal limit	1.24 hac. 8644 Residential	58	50,135	7.50	64,830	25,073	95,070
			2596 commercial	87	22,585	15	38,940	22,626	
Remark :- (Residential area 4315 Sqm. was taken by the Department)									
5.	<u>130/A2/2011-12</u> <u>30-06-12</u>	Mohammadpura within 4 km. from municipal limit	85,900 Sqm. Residential	15.10	1,29,709 64,855	---	6,51,274	96,240 Nil	6,51,274
6.	<u>128/A2/2011-12</u> <u>13-06-12</u>	Lalbaghmal within municipal limit	2 hactere out 3.124 hactere 20,000 Sqm. Residential	58	1,16,000	7.5	1,50,000	69,742	1,20,030
			Note:- Assessment was done by the Department on 12,003 Sqm. as against 20,000 Sqm.						
Total		Residential Commercial upkar	1,61,384 48,796		5,98,431 3,39,748 2,23,437		15,07,555	2,51,007	12,37,866

Short levy Diversion Rent = 6,87,172 (9,38,179-2,51,007)

Premium= 2,69,689 (15,07,555-12,37,866)

Non levy Upkar=

2,23,437

Total= ₹ 9,56,861+2,23,437= ₹ 11,80,298

(Say= ₹ 11.80 Lakh)

3. Collectorate (Diversion) Dewas

Sl. No.	Case No./date of order	Diversion year	Area taken by Deptt. Sqm.	Area approved by T and CP. Sqm.	Leviable Diversion Rent/ Premium ₹	Levied Diversion Rent/ Premium ₹	Short levy Diversion Rent ₹		Premium	Short realisation of premium and diversion rent up to 2012-13 (09+10)
							Per year	up to 2012-13		
1	56/A-2/2009-10	2009-10	1457.25	4970	40,257 @ ₹ 81 per 10 Sqm.	11,810	28,447	1,13,788	52,680	1,66,468
	25-10-2010	Dewas Sr			74550 @ ₹ 15 per Sqm.	21,870				
2	82/A-2/2010-11	2010-11	1850	7000	38,500 @ ₹ 55 per 10 Sqm.	10,175	28,325	84,975	77,250	1,62,225
	23-09-11	Nagada			1,05,000 @ ₹ 15 per Sqm.	27,750				
3	2/A-2/2011-12	2011-12	3220	9777	35,197 @ ₹ 36 per 10 Sqm.	11,592	23,605	47,210	98,355	1,45,565
	11-11-2011	Bilawali			1,46,665 @ ₹ 15 per Sqm.	48,300				
Total										4,74,258

4. Tahsildar Badarwas (Shivpuri)

S No.	Case No./Date	Diversion year/ Area Sqft.	Diversion Rent			Panchayat upkar @ 50% of Diversion Rent ₹
			₹ Per Year	Period upto 2012-13	Amount ₹	
1	2	3	4	5	6	7
1	<u>28/2010-11</u> 30-05-2011	<u>2010-11</u> 1500	570	3 years	1,710	855
2	<u>29/2010-11</u> 31-05-2011	<u>2010-11</u> 2,32,875	16,302	3 years	48,906	24,453
3	<u>32/2010-11</u> 25-06-2011	<u>2010-11</u> 2700	1,026	3 years	3,078	1,539
4	<u>33/2010-11</u> 25-06-2011	<u>2010-11</u> 22,500	7,223	3 years	21,669	10,835
5	<u>34/2010-11</u> 28-06-2011	<u>2010-11</u> 68,576	49,581	3 years	1,48,743	74,372
6	<u>62/2011-12</u> 27-02-2012	<u>2011-12</u> 1,80,370	84,413	2 years	1,68,826	84,413
7	<u>65/2011-12</u> 29-02-2012	<u>2011-12</u> 22,500	3,150	2 years	6,300	3,150
8	<u>69/2011-12</u> 22-03-2012	<u>2011-12</u> 2,400	912	2 years	1,824	912
9	<u>70/2011-12</u> 22-03-2012	<u>2010-11</u> 510	291	3 years	873	437
10	<u>76/2011-12</u> 11-04-2012	<u>2011-12</u> 1600	912	2 years	1,824	912
Total 10 cases	Decided between May 2011 and April 2012	2010-11(06)	74,993	----	2,24,979	2,01,878
		2011-12(04)	89,387	----	1,78,774	say ₹ 2.02 lakh
		5,35,531(10)	1,64,380	----	4,03,753	

Grand total (1+2+3+4)= 1,19,000+11,80,298+4,74,258+2,01,878 = 19,75,434 say ₹ 19.75 lakh

Annexure-XIV

Para referred in to the paragraph 6.2.10.1

Statement showing Short levy of Stamp Duty and Registration Fee due to incorrect determination of average annual royalty

SI No	Name of Unit	Name of lessee/Lease period	Village/ Minerals/ Area	Date of execution of agreement	Avg. annual production as per mining plan	Base royalty amount for calculation of stamp duty (₹)	Rate of stamp duty	Payable SD/Cess/RF (₹)	Paid SD/Cess/RF (₹)	Balance SD/Cess/RF (₹)
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
1.	SR/DMO Singroli,	M/s Sasan.Power Ltd (30 years)	Muher/ <u>Coal</u> 1586.05 Hect.	16.09.2011	1149266.666 Tonne @ ₹ 107 per tonne	<u>614857665</u> (1149266.666 x 107 x 5) 5 times for 30 years lease	5 per cent	<u>307428833</u> <u>15371442</u> 230571625	<u>195007500</u> <u>9750375</u> 146256125	<u>112421333</u> <u>5621067</u> 84315500 = 202357900
2.	SR/DMO Singroli,	M/s MPSMCL (30 years)	<u>Dongri, Digwa</u> <u>Coal</u> 1138.99 Hect.	17.05.2013	2234705.882 tonne @ ₹ 262 per tonne	<u>2927464706</u> (2234705.882 x 262x 5) 5 times for 30 years lease	5 per cent	<u>146373235</u> <u>7318662</u> 109779926	<u>87823946</u> <u>Nil</u> 65867959	<u>5849289</u> <u>7318662</u> 43911967 = 109779918
3.	SR, Satna	M/s Talavadi cements Ltd (20 years)	<u>Bhumkahar</u> <u>Lime stone</u> 2130.015 Ha	6.3.2014	2591018.40 tonne @ ₹ 63 per tonne	<u>489702480</u> (2591018.40 x <u>63x 3</u>) 3 times for 20 years lease	5 per cent	<u>24485124</u> <u>NA</u> 18363843	<u>21484160</u> <u>NA</u> 16113120	<u>3000964</u> <u>NA</u> 2250723 = 5251687

SI No	Name of Unit	Name of lessee/Lease period	Village/ Minerals/ Area	Date of execution of agreement	Avg. annual production as per mining plan	Base royalty amount for calculation of stamp duty (₹)	Rate of stamp duty	Payable SD/Cess/RF (₹)	Paid SD/Cess/RF (₹)	Balance SD/Cess/RF (₹)
4.	SR, Sohagpur	M/s MPSMCL (30 years)	Bicharpur Coal 389.189 Ha	1.2.2004	700000 tonne @ ₹ 183.40 per tonne	$\frac{641900000}{(700000 \times 183.40 \times 5)}$ 5 times for 30 years lease	5 per cent	$\frac{32095000}{1604750}$ -	$\frac{32095000}{\text{Nil}}$	1604750
TOTAL								893393440	574398185	318994255
Say ₹								89.34 crore	57.44 crore	31.90 crore

Annexure-XV

Para referred in to the paragraph 6.2.10.2

Statement showing Short realisation of Stamp Duty and Registration Fees

Sl No	Name of Unit	Name of lessee	Name of sub lessee/Lease period	Name of mineral	Contract money (for 2 years)/Rate of Stamp Duty (₹)	Payable stamp duty/Registration fees (In ₹)	Paid stamp duty/Registration fees (In ₹)	Balance SD/RF (In ₹)
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	SR/DMO, Gwalior	MPSMCL, Dabra Group	Star Minerals Resources Pvt. Ltd. (1.3.2013 to 28.2.2015)	Sand	233087400/5%	<u>11654370</u> 8740778	<u>100</u> --	<u>11654270</u> 8740778
		MPSMCL Bhitwarwar Group	Shiva Corporation (1.3.2013 to 28.2.2015)	Sand	22995000/5%	<u>1149750</u> 862313	<u>100</u> --	<u>1149650</u> 862313
2	SR/DMO, Hoshangabad	MPSMCL Hoshangabad Group	SR Traders (1.3.2013 to 28.2.2015)	Sand	378000000/5%	<u>18900000</u> 14175000	<u>100</u> --	<u>18899900</u> 14175000
		MPSMCL Babai Group	RSI Stone World Pvt. Ltd. (1.3.2013 to 28.2.2015)	Sand	241709895/5%	<u>12085495</u> 9064121	<u>100</u> --	<u>12085395</u> 9064121
		MPSMCL Pipariya Group	Shiva Corporation (1.3.2013 to 28.2.2015)	Sand	20999790/5%	<u>1049990</u> 787492	<u>100</u> --	<u>1049890</u> 787492
		MPSMCL Itarsi Group	Shiva Corporation (1.3.2013 to 28.2.2015)	Sand	44100000/5%	<u>2205000</u> 1653750	<u>100</u> --	<u>2204900</u> 1653750
TOTAL					<u>SD</u>	<u>47044605</u>	<u>600</u>	<u>47044005</u>
					<u>RF</u>	<u>35283452</u>	<u>--</u>	<u>35283452</u>
GRAND TOTAL					SD + RF	82328057	600	82327457

(Say ₹ 8.23 crore)

Annexure-XVI
Para referred in to the paragraph 7.5
Statement showing non/short realisation of dead rent of quarry lease

SI No	Name of Unit	No. of lessees	Payable amount (₹ in lakh)	Paid amount (₹ in lakh)	Balance amount (₹ in lakh)
1.	2.	3.	4.	5.	6.
1	DMO, Barwani	10	10.78	0.87	9.91
2	DMO, Bhind	12	10.10	-	10.10
3	DMO, Bhopal	9	12.92	2.37	10.55
4	DMO, Chhindwara	10	5.05	-	5.05
5	DMO, Datia	5	7.95	2.88	5.07
6	DMO, Dhar	5	4.63	0.13	4.50
7	DMO, Gwalior	7	8.70	2.80	5.90
8	DMO, Hoshangabad	1	219.37	3.83	215.54
9	DMO, Jhabua	10	11.26	1.25	10.01
10	DMO, Khargone	7	16.14	8.11	8.03
11	DMO, Mandla	8	5.80	0.60	5.20
12	DMO, Neemuch	4	5.10	0.72	4.38
13	DMO, Rewa	11	9.43	1.87	7.56
14	DMO, Singrouli	4	3.05	1.10	1.95
15	DMO, Shivpuri	1	0.90	-	0.90
16	DMO, Umaria	3	0.73	-	0.73
Total		107	331.91	26.53	305.38

(Say ₹ 3.05 crore)

Annexure-XVII
Para referred in to the paragraph 7.7
Statement showing non/short realisation of contract money

(₹ in lakh)

SI No	Name of Unit	No. of lessees	Payable amount (₹ in lakh)	Paid amount	Balance amount
1.	2.	3.	4.	5.	6.
1.	DMO, Barwani	03	8.23	1.19	7.04
2	DMO, Bhopal	05	11.88	8.41	3.47
3	DMO, Chhindwara	01	4.59	-	4.59
4	DMO, Datia	05	12.87	6.04	6.83
5	DMO, Dhar	02	45.92	38.17	7.75
6	DMO, Gwalior	01	2.50	1.00	1.50
7	DMO, Khargone	05	10.70	3.82	6.88
8	DMO, Mandla	05	294.07	45.38	248.69
9	DMO, Narsinghpur	01	0.52	-	0.52
10	DMO, Rewa	09	8.10	-	8.10
11	DMO, Shivpuri	06	8.57	3.43	5.14
Total		107	407.95	107.44	300.51

Say ₹ 3.01 crore)

Annexure-XVIII*Para referred in to the paragraph 7.8.2***Statement showing short realisation of royalty on quarry lease**

SI No	Name of Unit	No. of lessees	Period	Quantity production/mineral	Rate of royalty per cum	Payable amount (₹ in lakh)	Paid amount (₹ in lakh)	Balance amount (₹ in lakh)
1.	2.	3.	4.	5.	6.	7.	8.	9.
1	DMO, Barwani	01	06/2011 to 06/2012	11401 cum Gitti	44	5.02	3.41	1.61
2	DMO, Bhind	01	2006-16	216000 cum Gitti	44	95.04	89.60	5.44
3	DMO, Datia	01	01/2009 to 12/2012	438445 cum sand	33 and 53	199.88	150.80	49.08
4	DMO, Gwalior	01	1/11 to 12/1	3475 cum Flag Stone	70	2.41	1.56	0.85
5	DMO, Hoshangabad	01	7/11 to 12/11	20564.9 sand	53	10.90	5.82	5.08
6	DMO, Narsinghpur	02	1/12 to 12/12	26881cum stone	44	11.83	10.34	1.49
7	DMO, Neemuch	02	7/12 to 6/13	49327cum stone	44	21.70	19.14	2.56
8	DMO, Shivpuri	01	1/2012 to 12/2012	5089 cum Stone Gitti	44	2.24	1.76	0.48
9	DMO, singrauli	03	1/12 to 12/13	13707cum stone Gitti	44	6.03	4.78	1.25
Total		13				355.05	287.21	67.84

(Say ₹ 67.84 lakh)

Annexure-XIX
Para referred in to the paragraph 7.10
Non-levy/recovery of cost of minerals on unauthorised excavation

Sl. No.	Name of Unit	Name of mineral	Year of Production	Quantity as per mining plan (in tonne)	Quantity actually excavated (in tonne)	Excess production (in tonne)	Value of mineral per tonne (₹ in lakh)	Recoverable amount (₹ in lakh)
1.	2.	3.	4	5	6	7	8	9
1.	DMO, Jhabua	Manganese	2010	945	2149.220	1204.22	3255	3919671
			2011	737	2037.010	1300.01	2537	3298125
2.	DMO, Mandla	Dolomite	2010	2000	17361	15361.00	63	967743
			2011	2000	17316	15316.00	63	964908
			2012	2000	14017	12017	63	757071
Total								9907518

(Say ₹ 99.08 lakh)

Note : The cost of minerals has been workout on the basis of prevailing rates published by IBM and since the rate of dolomite is not in the list of IBM, hence royalty rate of Dolomite has been taken as cost of mineral.

Annexure-XX

Para referred in to the paragraph 7.11.1

Statement showing non/short payment of Rural Infrastructure and Road Development Tax (RDTax)

Sl No	Name of Unit	Name of lessee/ mines/minerals	Minerals	Year for which tax payable	Production Quantity (in MT)	Calculation of RDTax (Average Production x PMV x 5 per cent)	Payable amount (₹ in lakh)	Paid amount (₹ in lakh)	Balance amount (₹ in lakh)
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
1.	DMO, Shivpuri	Ishwar Mining and Industrial Corporation Pvt. Ltd.	Diaspore	2011-12	2009-10 - 2117 2010-11- <u>1264</u> Total 3381	1690.5 x 2000 x 5 <i>per cent</i>	1.69	2.29	6.07
			Pyrophyllite		2009-10 27789 2010-11 <u>20726</u> Total 48515	24257.5 x 550 x 5 <i>per cent</i>	<u>6.67</u> 8.36		
Total							8.36	2.29	6.07

(Say ₹ 0.06 crore)

Annexure-XXI

Para referred in to the paragraph 7.11.2

Statement showing non-payment of MP Rural Infrastructure & Road Development Tax on idle mines

Sl.No.	Name of unit/ Audit period	No. of lessee	Area of lease (in hectare)	Year for which tax payable	Rate per hectare (in ₹)	Payable Amount (₹ in lakh)	Paid Amount (₹ in lakh)	Balance Amount (₹ in lakh)
1.	2.	3.	4.	5.	6.	7.	8.	
1.	DMO Badwani (2011-13)	3	11.545	2011-12 & 2012-13	4000	0.92	-	0.92
2.	DMO Chhindwara (2012-13)	4	18.945	Oct.2005 to 2012-13	4000	2.05	-	2.05
3.	DMO Datia (2011-13)	2	14.099	2011-12 & 2012-13	4000	1.13	-	1.13
4.	DMO Mandla (2011-13)	5	13.300	2011-12 & 2012-13	4000	1.06	-	1.06
Total		14				5.16	-	5.16

(Say ₹ 5.16 lakh)

Annexure-XXII

Para referred in to the paragraph 7.12.1

Statement showing Short levy of Stamp Duty and Registration Fee due to incorrect determination of average annual royalty

Sl No	Name of Unit	Name of lessee/Lease period	Village/ Minerals/ Area	Date of execution of agreement	Quantity showed in mining plan	Base royalty amount for calculation of stamp duty (₹)	Rate of stamp duty	Payable SD/RF (₹)	Paid SD/RF (₹)	Balance SD/RF (₹)
1.	2.	3.	4.	5.	6.	7.	8.	9.	10.	11.
1.	DMO, Mandla	M/s Hanuman Mines and Minerals Pvt.Ltd (30.06.2011 to 29.06.2041)	Bhatiyatola/ <u>Dolomite</u> 4.70 Hect.	30.06.2011	21532 MT	<u>6782580</u> (21532 x 63 x 5) 5 times for 30 years lease	5 per cent	<u>339129</u> 254346	<u>66050</u> 49537	<u>273079</u> 204809
2	DMO, Neemuch	M/s Vikram cement (01.12.2010 to 30.11.2040)	<u>Nayagaon,</u> <u>Khor</u> <u>Limestone</u> 564.106 Hect.	13.12.2010	1683333.33 tonne	<u>530250000</u> (1683333.33 x 63 x 5) 5 times for 30 years lease	5 per cent	<u>39768750</u> 29826562	<u>2646000</u> 1986000	<u>37122750</u> 27840562
TOTAL								<u>40107879</u> 30080908	<u>2712050</u> 2035537	<u>37385829</u> 28045371
GRAND TOTAL (SD + RF)								70188787	4747587	65431200

(Say ₹ 6.54 crore)

Annexure-XXIII

Para referred in to the paragraph 7.12.2

Statement showing Short realisation of Stamp Duty and Registration Fees

Sl No	Name of Unit	Name of lessee	Name of sub lessee/Lease period	Name of mineral	Contract money/Rate of Stamp Duty (₹)	Payable stamp duty/Registration fees (In ₹)	Paid stamp duty/Registration fees (In ₹)	Balance SD/RF (In ₹)
1.	2.	3.	4.	5.	6.	7.	8.	9.
1.	DMO, Bhind	MPSMCL, Tahsil Bhind	Star Minerals Resources Pvt. Ltd. (1.3.2013 to 28.2.2015)	Sand	43312500/5%	<u>2165625</u> 1624218	<u>100</u> --	<u>2165525</u> 1624218
		MPSMCL Tahsil Lahar	RSI stone world (1.3.2013 to 28.2.2015)	Sand	84735000 5%	<u>4236750</u> 3177562	<u>100</u> --	<u>4236650</u> 3177562
		MPSMCL Tahsil Raun	Star Minerals Resources Pvt. Ltd. (1.3.2013 to 28.2.2015)	Sand	241949550 5%	<u>12097478</u> 9073108	<u>100</u> --	<u>12097378</u> 9073108
		MPSMCL Tahsil Mihona	Kuber kamna pvt.ltd. (1.3.2013 to 28.2.2015)	Sand	83475000 5%	<u>4173750</u> 3130312	<u>100</u> --	<u>4173650</u> 3130312
		MPSMCL Tahsil Mehgaon	M/s Shiva corp. (1.3.2013 to 28.2.2015)	Sand	441000000 5%	<u>2200000</u> 1650000	<u>100</u> --	<u>21999900</u> 1650000
2	DMO, Datia	MPSMCL Tahsil Sevrha	M/s shiva corp. (23.3.2013 to 22.3.2015)	Sand	209999850 5%	<u>10499993</u> 7874995	<u>100</u> --	<u>10499893</u> 7874995
		MPSMCL Tahsil Datia	M/s shiva corp. (23.3.2013 to 22.3.2015)	Sand	133245000 5%	<u>6662250</u> 4996688	<u>100</u> --	<u>6662150</u> 4996688
					<u>SD</u>	<u>61835846</u>	<u>700</u>	<u>61835146</u>
					<u>RF</u>	<u>46376884</u>	<u>--</u>	<u>46376884</u>
GRAND TOTAL					SD + RF	108212730	700	108212030

(Say ₹ 10.82 crore)