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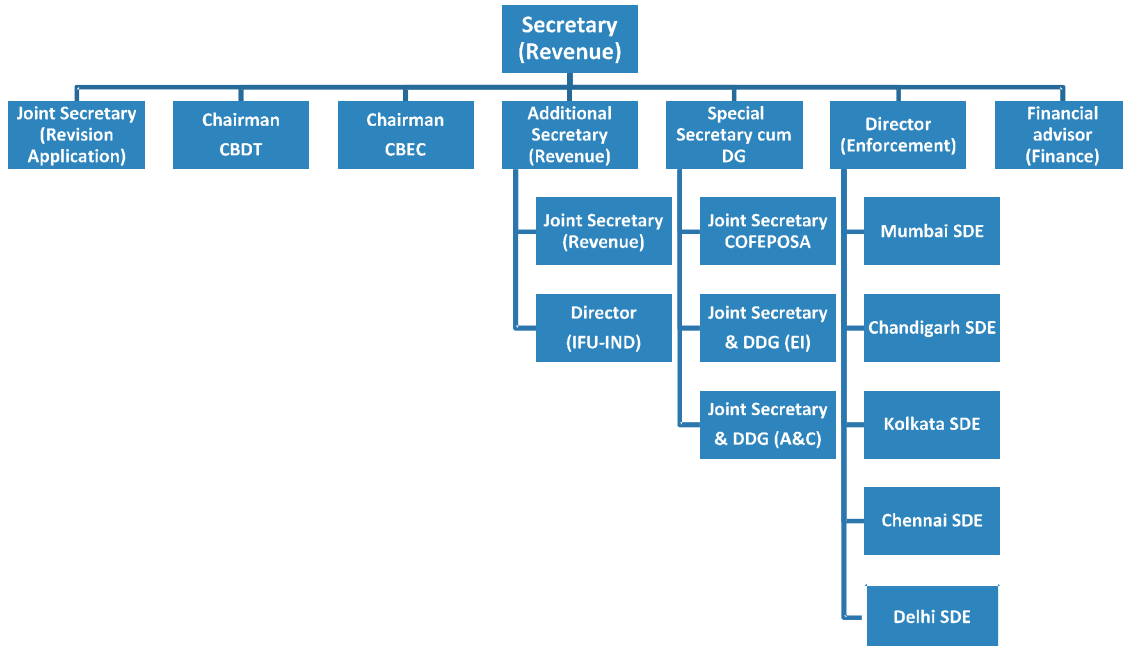
# APPENDICES

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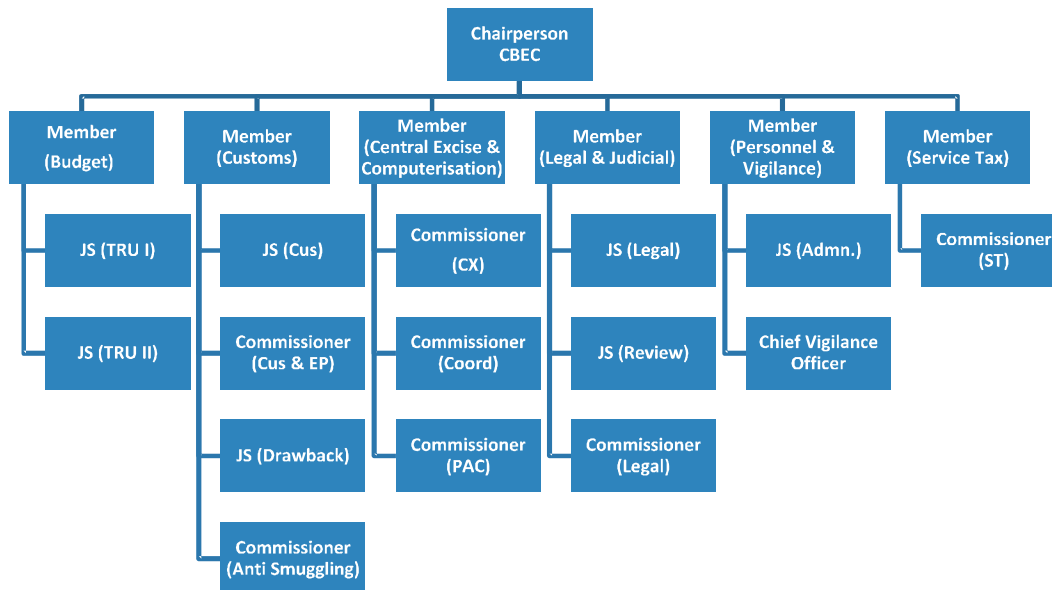
## Appendix I

### Organisational Chart of Department of Revenue



## Appendix II

### Organisational Chart of Central Board of Excise and Customs



## Appendix III

(Reference: Paragraph 2.1)

(Lakh ₹)

Sl. No.	DAP No.	Brief Subject	Amount objected	Amount accepted	Amount recovered	Name of Commissionerate
1	3A	Short payment of duty due to misclassification	567.00	567.00	-	Hyderabad-IV
2	7A	Incorrect availing of cenvat credit of Rs. 5.71 lakh due to consideration of ineligible inputs services	45.42	45.42	-	Raipur
3	8A	Incorrect availing of cenvat credit of Rs. 30.04 lakh due to consideration of ineligible inputs	28.90	28.90	-	Raipur
4	9A	Non-maintenance of separate accounts for excisable and exempted goods	87.03	87.03	14.76	Meerut-II
5	10A	Ineligible utilization of Cenvat credit for payment of differential duty	35.99	35.99	0.79	Cochin
6	11A	Premature availing and utilization of input service credit on GTA services	78.65	78.65	1.35	Bhubaneswar-I
7	14A	Non reversal of cenvat credit on raw material destroyed	18.13	18.13	-	Raigad
8	15A	Irregular availing of cenvat credit	104.54	104.54	-	Mumbai LTU
9	16A	Excess availing of service tax credit by input service distributor (ISD)	1498.00	1498.00	-	Mumbai LTU
10	17A	Undervaluation of excisable goods	41.06	41.06	-	Raigad
11	1B	Short payment of Central Excise duty	21.91	21.91	21.91	Ludhiana
12	2B	Non reversal of cenvat credit of goods declared as written off/obsolete	47.42	47.42	23.97	Delhi III
13	3B	Non payment of amount equivalent to 5 per cent of value of exempted goods	22.47	22.47	22.47	Chennai III
14	4B	Non-reversal of cenvat credit on provision for write off of non-moving inventory	19.37	19.37	19.37	Chennai III
15	5B	Availing of cenvat credit on ineligible capital goods	50.51	50.51	-	Guntur
16	6B	Availing of cenvat credit on ineligible capital goods	39.98	39.98	-	Guntur

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Sl. No.	DAP No.	Brief Subject	Amount objected	Amount accepted	Amount recovered	Name of Commissionerate
17	7B	Availing of cenvat credit on ineligible capital goods	22.35	22.35	-	Visakhapatnam I
18	8B	Non-payment of interest on differential duty	18.73	18.73	18.73	Hyderabad I
19	9B	Non-payment of differential duty	31.94	31.94	-	Tirupathi
20	10B	Short payment of duty on inputs cleared as such	61.72	61.72	51.19	Rajkot
21	11B	Short deposit of duty collected	10.34	10.34	10.34	Bangalore LTU
22	12B	Incorrect Availing of Cenvat Credit	423.80	423.80	-	Bangalore II
23	13B	Incorrect Availing of Cenvat Credit	12.40	12.40	12.40	Bangalore I
24	14B	Excess Availing of Cenvat Credit	10.14	10.14	-	Bangalore III
25	15B	Short levy of Central Excise Duty	947.64	947.64	-	Kolkata II
26	16B	Irregular availing of service tax credit on input services	10.23	10.23	10.23	Cochin
27	17B	Irregular availing of service tax credit on input services	12.80	12.80	12.80	Chennai III
28	18B	Non-reversal of cenvat credit on provision made for slow moving inventory	11.18	11.18	11.18	Madurai Chennai II
29	19B	Excess availing of cenvat credit	19.02	19.02	19.02	Chennai LTU
30	20B	Short payment of duty due to under valuation of goods	13.31	13.31	13.31	Jaipur II
31	21B	Irregular availing of cenvat credit	36.08	36.08	-	Jaipur I
32	22B	Irregular availing of cenvat credit of input services used in exempted goods	48.41	48.41	48.41	Nagpur
33	23B	Short payment of Central Excise duty due to under valuation	109.78	109.78	90.85	Haldia
34	24B	Non-reversal of cenvat credit of Rs. 1.61 crore on provision made to write off	312.00	312.00	312.00	Jaipur I
35	25B	Short payment of interest	32.45	32.45	32.45	Chennai III
36	26B	Non-payment of duty on clearances of exempted goods	26.40	26.40	26.40	Jamshedpur
37	27B	Short-payment of Excise Duty of Rs. 6.83 lakh due to undervaluation of goods	18.15	18.15	18.15	Delhi I
38	28B	Short reversal of Cenvat credit of Rs. 16.60 lakh on inputs used in manufacture of exempted goods	16.60	16.60	16.60	Vapi
39	29B	Irregular availment of cenvat credit of Rs. 21.12 lakh	22.45	22.45	22.45	Vododara II

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Sl. No.	DAP No.	Brief Subject	Amount objected	Amount accepted	Amount recovered	Name of Commissionerate
40	30B	Non Levy of interest on differential duty paid	21.63	21.63	21.63	Hyderabad III
41	31B	Non-payment of duty on good removed in excess of exempted quantity	13.33	13.33	-	Thiruvananthapuram
42	32B	Availing of double credit of cenvat	28.40	28.40	28.40	Cochin
43	33B	Non-maintenance of separate accounts	263.49	263.49	263.49	Haldia
44	35B	Delay in demand of interest by department	33.75	33.75	-	Kolkata III
45	37B	Non-reversal of Cenvat Credit of stores and spares declared as written off	14.41	14.41	14.41	Delhi IV
46	39B	Undervaluation of excisable goods	32.87	32.87	32.87	Pune I
47	40B	Non-reversal of cenvat credit of Rs. 12.50 lakh on provision to write off of inputs before being put to use	25.65	25.65	-	Bangalore II
48	41B	Short levy of duty due to undervaluation	24.10	24.10	24.10	Bolpur
49	42B	Incorrect determination of cost of excisable goods	11.02	11.02	11.02	Thane-I
50		Small money value observations which were accepted by the department and rectificatory action taken but not converted into Draft Audit Paragraphs	894.57	894.57	830.17	
		<b>Total</b>	<b>6297.52</b>	<b>6297.52</b>	<b>2057.22</b>	

**Appendix IV**  
**(Reference: Paragraph 3.2)**

**(Lakh ₹)**

<b>Sl. No.</b>	<b>DAP No.</b>	<b>Subject</b>	<b>Amount objected</b>	<b>Amount accepted</b>	<b>Amount recovered</b>	<b>Name of Commissionerate</b>
1	2D	Delay in initiation of corrective action by the department	104.46	104.46	-	Guntur
2	4D	Short payment of duty remained undetected due to non-scrutiny of Returns	21.95	21.95	21.95	Haldia
3	5D	Failure of department to detect incorrect classification of product resulted in non-levy of duty	130.52	130.52	-	Kolhapur
		<b>Total</b>	<b>256.93</b>	<b>256.93</b>	<b>21.95</b>	