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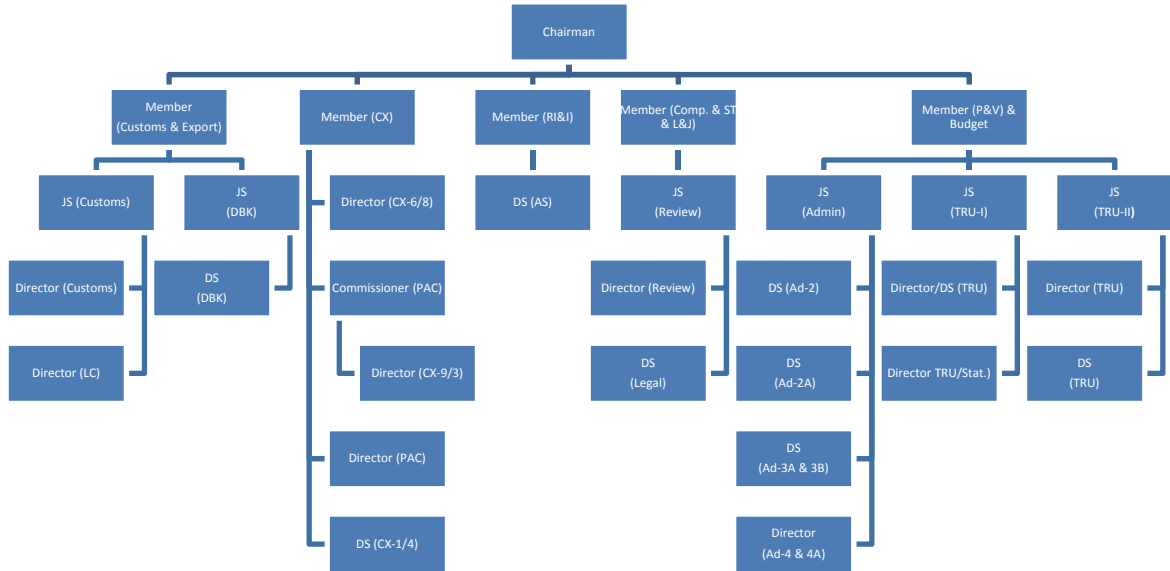
# APPENDICES

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## Appendix I

### Organisational structure of CBEC



## Appendix II

(₹ in lakh)

Sl. No.	DAP No.	Brief Subject	Amount objected	Amt Admitted	Amt recovered	Commissionerate
1	1B	Incorrect availing of Cenvat credit	19.54	19.54	NIL	Madurai
2	2B	Short payment of Excise duty	30.87	30.87	30.87	Allahabad
3	3B	Ineligible utilization of Cenvat credit	17.11	17.11	17.11	Trivandrum
4	4B	Non-payment of amount on clearances of exempted goods	1,781.45	1,781.45	78.37	Kolkata li
5	5B	Non payment of duty on clearance of exempted goods	114.34	114.34	51.87	Ahmedabad I
6	6B	Irregular availment and utilization of Cenvat credit	47.84	47.84	NIL	Kolkata I
7	7B	Short payment of Central Excise duty and interest	21.63	21.63	21.63	Alwar
8	8B	Short Reversal of Cenvat Credit	18.35	18.35	NIL	Ahmedabad I
9	9B	Short Reversal of Cenvat Credit	50.85	50.85	50.85	Bharuch
10	10B	Wrong availment of Cenvat credit	23.94	23.94	NIL	Meerut
11	11B	Short Reversal of Cenvat Credit	32.64	32.64	32.64	Bharuch
12	12B	Incorrect availing of exemption resulting in non-payment of duty	80.24	80.24	NIL	Chennai III
13	13B	Incorrect payment of differential duty through Cenvat account	23.07	23.07	23.07	Puducherry
14	14B	Non-conduct of detailed scrutiny of returns, resulting in non-recovery of Excise duty	88.90	88.90	88.90	Silvassa (Vapi)
15	16B	Non-payment of amount under Rule 6 of Cenvat Credit Rules	47.74	47.74	NIL	Bengaluru I
16	17B	Non-payment of Central Excise duty and violation of the provision of Rule 8 of Central Excise Rules	42.94	42.94	42.94	Belgaum
17	4A	Incorrect availment of Cenvat on ineligible services	292.67	292.67	NIL	Tirunelveli
18	6A	Non-payment of interest on belated payment of differential duty	23.05	23.05	23.05	chennai III
19	9A	Wrong availment of credit of service tax by taking credit twice on the basis of same bills/ invoices	24.43	24.43	24.43	Raipur
20	11D	Non-reversal of input service credit attributable to Trading Activity	30.09	30.09	30.09	Visakhapatnam-I
21	25D	Non-reversal of Cenvat Credit on input and input credit service	958.85	958.85	NIL	Bhubaneswar-I

Sl. No.	DAP No.	Brief Subject	Amount objected	Amt Admitted	Amt recovered	Commissionerate
22	38D	Non-reversal of Cenvat credit on provision made for obsolete stock	21.84	21.84	NIL	Belapur
		Small money value observations which were accepted by the department and rectificatory action taken but not converted into Draft Audit Paragraphs	5,801.59	5,801.59	833.02	
		<b>Total</b>	<b>9,593.97</b>	<b>9,593.97</b>	<b>1,348.84</b>	

## Appendix III

(₹ in lakh)

Sl. No.	DAP No.	Brief Subject	Amount objected	Amt Admitted	Amt recovered	Commissionerate
1	2D	Irregular availment of Cenvat credit on outward freight	21.06	21.06	NIL	Meerut
2	3D	Simultaneous availing of Cenvat Credit on Capital goods and depreciation under Income Tax Act	34.69	34.69	NIL	Bharuch
3	5D	Non-reversal of Cenvat Credit	68.07	68.07	NIL	Gurgaon II
4	6D	Irregular availment of Cenvat credit	47.46	47.46	47.46	Ahmedabad III
5	9D	Non-payment of amount	860.60	860.60	NIL	Bolpur
6	10D	Short levy of duty due to undervaluation	109.84	109.84	109.84	Haldia
7	12D	Non-payment of interest on differential duty	94.04	94.04	94.04	Durgapur
8	14D	Short payment of duty due to non-inclusion of freight charges to Assessable Value	160.53	160.53	NIL	Hyderabad III
9	15D	Short payment of duty due to non-inclusion of freight charges to Assessable Value	47.82	47.82	0.46	Hyderabad III
10	18D	Non-reversal of Cenvat credit on provision made for obsolete stock	17.03	17.03	17.03	Pondicherry
11	21D	Short payment of duty due to non-inclusion of freight charges to Assessable Value	253.58	253.58	NIL	Hyderabad III
12	22D	Irregular availment of Cenvat credit	18.54	18.54	NIL	Vadodara II
13	23D	Non-realisation of interest	45.83	45.83	45.83	Bolpur
14	26D	Non-levy of interest	76.05	76.05	76.05	Jamshedpur
15	27D	Irregular availing of Cenvat credit	209.67	209.67	NIL	Jamshedpur
16	31D	Non-reversal of Additional Excise Duty on 'as such clearance' of imported material.	421.97	421.97	317.54	Jaipur I
17	34D	Non-conduct of internal audit leading to irregular availing of cess credit	25.93	25.93	25.93	Bolpur
18	35D	Irregular availment of Cenvat credit	37.84	37.84	NIL	Durgapur
		<b>Total</b>	<b>2,550.55</b>	<b>2,550.55</b>	<b>734.18</b>	

## Glossary

AC	Assistant Commissioner
ACES	Automation of Central Excise and Service Tax
ADG	Additional Director General
BE	Budget Estimate
Board	Central Board of Excise and Customs
CAAT	Computer Assisted Audit Techniques
CAG	Comptroller and Auditor General of India
CAO	Chief Accounts Officer
CAS	Cost Accounting Standards
CBDT	Central Board of Direct Taxes
CBEC	Central Board of Excise and Customs
CE/CX	Central Excise
CD	Compact Disk
Cenvat	Central Value Added Tax
CERA	Central Excise Receipts Audit
CESTAT	Customs, Excise and Service Tax Appellate Tribunal
CGA	Controller General of Accounts
CSO	Central Statistical Office
CWF	Consumer Welfare Fund
DC	Deputy Commissioner
DCA	Deputy Controller of Accounts
DD	Demand Draft
DDO	Drawing and disbursing officer

DG	Director General
DGA	Director General of Audit
DGCEI	Directorate General of Central Excise Intelligence
DMS	Date-wise Monthly Statement
DoR	Department of Revenue
EA 2000	Excise Audit 2000
EASIEST	Electronic Accounting System in Excise and Service Tax
EC	Education Cess
e-PAO	Electronic Pay and Accounts Officer
ELT	Excise Law Times
EOU	Export Oriented Unit
ER	Excise Return
FPB	Focal Point Bank
FY	Financial Year
GAR	Government Accounting Rules
GDP	Gross Domestic Product
HSN	Harmonic System of Nomenclature
IAP	Internal Audit Party
ICEGATE	Indian Customs Electronic Gateway
ICT	Information and Communication Technology
INTOSAI	International Organisation of Supreme Audit Institution
INTOSAI GOV	INTOSAI Guidance of Good Governance
LTU	Large Taxpayer Unit
MIS	Management Information System

MMP	Mission Mode Projects
MOF	Ministry of Finance
MTR	Monthly Technical Report
NCDDO	Non-Cheque Drawing and Disbursing Officer
NeGP	National e-Governance Plan
NSDL	National Securities Depository Limited
OIO	Order in Original
PAO	Pay and Accounts Officer
PD	Principal Director
PLA	Personal Ledger Account
Pr CCA	Principal Chief Controller of Accounts
PTS	Put Through Statement
QAR	Quality Assurance Review
R&C	Review and Correction
RAT	Receipts Awaiting Transfer
RBI	Reserve Bank of India
RE	Revised Estimates
RTGS	Real Time Gross Settlement
SB	Shipping Bill
SC	Supreme Court
SCN	Show Cause Notice
SHEC	Secondary and Higher Education Cess
SSI	Small Scale Industries
ST	Service Tax



TIOL Tax India Online

TMT Thermo-Mechanical Treatment

TR Treasury Rules

UOI Union of India

ZU Zonal Unit

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