

Appendix

Appendix – I

(Ref: Paragraph 1.7.3)

Statement showing details of Special Circles and Works Contract offices where non production of files were noticed

Sl. No.	Name of office	Year in which it was to be audited	Number of assessment cases not submitted		
			VAT	KGST	Total
1	CTO, Special Circle, Alappuzha	2012-13	73	0	73
2	CTO, Special Circle, Kottayam	2014-15	42	4	46
3	CTO, Special Circle, Mattancherry	2014-15	44	0	44
4	CTO, Special Circle, Palakkad	2014-15	15	0	15
5	CTO, Special Circle, Perumbavoor	2014-15	40	0	40
6	CTO, Special Circle, Thrissur	2012-13	3	8	11
7	CTO, Special Circle, Thiruvananthapuram	2014-15	179	70	249
8	CTO, Special Circle I, Ernakulam	2014-15	126	5	131
9	CTO, Special Circle I, Kozhikode	2013-14	57	0	57
10	CTO, Special Circle II, Ernakulam	2014-15	150	12	162
11	CTO, Special Circle III, Ernakulam	2014-15	370	0	370
12	CTO (WC), Ernakulam	2014-15	736	0	736
13	CTO (WC<), Kannur	2011-12	58	0	58
14	CTO (WC<), Kattappana	2012-13	0	12	12
15	CTO (WC<), Mattancherry	2014-15	226	0	226
16	CTO (WC<), Kozhikode	2014-15	19	0	19
17	CTO (WC<), Kollam	2014-15	13	0	13
18	CTO (WC<), Palakkad	2014-15	55	0	55
19	CTO (WC<), Thrissur	2012-13	0	59	59
20	CTO (WC<), Thiruvananthapuram	2013-14	45	0	45
Total			2,251	170	2,421

Appendix – II

(Ref: Paragraph 1.7.3)

Statement showing details of files not produced, circle/division with names of heads of offices

Name of office	No. of files /Name of Head of office									
	2010-11		2011-12		2012-13		2013-14		2014-15	
	KGST	VAT	KGST	VAT	KGST	VAT	KGST	VAT	KGST	VAT
CTO, Special Circle Kollam	Ajayaghosh Kumar		Ajayaghosh Kumar		Pratibha Jnanasundram		M. Gopal Krishanan		Belraj Kumar G.	
	363	55			0	37	0	167	-	251
CTO Special Circle, Thiruvananthapuram			Pratibha Jnanasundram		LS. SreeKumari		Pratibha Jnanasundram		Suresh Kumar S. Manacaud	
			32	108	86	394	0	344	70	179
CTO Special Circle, Kannur	Sri. Tony Thomas (AC)		K. Sivaraman (AC)		T.K. Ravendran (AC)		T.K. Ravendran (AC)		-	
	311	11	0	34	-	33	-	19	-	-
CTO Special Circle (Produce), Mattancherry	P.D Unnikrishnan Nair (AC), C.K Vinodh, K.B. Sudha		P.D Unnikrishnan Nair (AC)		P.D Unnikrishnan Nair (AC), K. Sugathan (AC)		K. Sugathan (AC), E.P. Chandra babu (AC)		-	
	274	0	274	44	271	1	318	61	-	-
CTO Special Circle, Thrissur	G. Santhosh Kumar (AC)		M.K. Sugathan (AC)		M.K. Sugathan (AC)		MG. Remadevi (AC)			
	268	41	-	-	0	4	3	3	8	3
CTO, Special Circle II, Ernakulam	Mohammed Basheer (AC)		H. Muhammed Basheer (AC), S. Sivankutty (AC)		Sivankutty (AC)		K.P. Zelina (AC)		Sivankutty (AC), K.P. Zelina (AC)	
	212	0	10	31	10	58	0	76	12	150
CTO Special Circle III, Ernakulam	R.K. Satheesh Kumar (AC)		Sathish Kumar R.K. (AC), P.O. Thomas (AC)		Valsalapani (AC)		V.G. Umadevi (AC)		V.G. Umadevi (AC)	

CTO Special Circle, Malappuram	179	34	220	28	220	28	220	28	0	27	0	370
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	158	89	158	134	151	121	0	52	158	4		
CTO Special Circle, Palakkad	Bhaskaran M		K.C. Chandran		K.G. Rama Bai		V.S Satayanaranan		R. Rajesh			
	55	57	50	57	45	12	0	42	0	15		
CTO (WC<), Ernakulam	M.K. Hajra (AC)		M.P. Sajjan (AC) N.R. Raghunathan (CTO)		M.K. Hajra (AC), K.A. Shahul Hameed, BT. Varghese , H. Mohammed Basheer		P.K. Satheesh Kumar (AC)		V.A. Raghunathan (AC), Raji. S. Anil. V. Nair, Anil Kumar A., Bazil L. Kizhekaden , C.J. Johny, C.K. Premji , M.O. Johnson,			
CTO, Vadakara	28	79	5	77	5	84	0	394	0	736		
	T.M. Assainar		M. Suresh Babu		TM. Assainar		G. Suchithra		K.K. Krishnan			
	279	-	279	-	270	-	270	11	21	30		
CTO V Circle, Kozhikode	-		Bovas. K CTO		P.P Chandran CTO		G. Lorancee CTO		Livy Jacintha CTO			
	-	-	10	-	270	-	-	34-	0	20		
CTO (WC<), Mattancherry	K. Asokan (AC), P.I. Poius (CTO), S.Omanakuttan (CTO), K.M. Sidu (CTO)		S. Omanakuttan (CTO)		M.P. Sajjan (AC), N.R. Raghunathan (CTO)		A.V. Salila (AC) N.R. Raghunathan (CTO)		N. Santhoshkumar, CTO, Johnson Chacko, CTO			
	68	138	72	200	65	177	19	174	0	226		

Appendix – III

(Ref: Paragraph 1.9)

Details of reviews featured in the Reports for the last five years and their status

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
31 March 2009	Cross verification of purchase/ sale effected under KGST/ KVAT/CST Acts	5	The Government may consider - fixing targets for the intelligence officers for carrying out cross verification of records of the entry and exit check posts - shifting the check post at Kunjippally to a more strategic location closer to the actual border with Mahe to arrest scope of evasion of tax - prescribing a system of carrying out regular cross verification of declaration forms and issuing guidelines for checks to be conducted before accepting declaration forms - issuing immediate orders withdrawing the waiver of tax, interest and penalty from the defaulting dealers - making the internal audit wing functional and effective.	PA examined by PAC (15.09.2010) and their recommendations furnished in Report No. 9 (2011-14). The Committee agreed with the audit recommendation to fix targets for intelligence officers for carrying out cross verification of records and noted the impropriety in maintaining a check post at Kunjippally and recommended expansion of the checkpoint at the entrance of Mahe and urged that the issue of uniform floor rate of tax between Kerala and Mahe be taken up with Govt of India. The Committee also noted that the internal audit wing of the department was ineffective. The Dept observed in the Action Taken Report that uniform floor rate for petrol and diesel was a recommendation of the empowered committee when VAT was implemented but the states are reluctant to implement it. Once implemented, Kerala will also be bound by the same. Checkpost at Kunjippally is maintained to avoid smuggling through the bye-route i.e., Kunhipally-Monthal Road. Shortage of staff makes it difficult to strengthen the Internal Audit Wing.
	Information technology	11	Audit recommends that Officers should be nominated for effective liaison with NIC for	PA examined by PAC (04.01.2012) and their recommendations furnished in Report No.18 (2011-

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
	review of Package for effective administration of registration laws (PEARL)		completion and acceptance of the project of computerisation of Registration Dept. • Validation of data should be given utmost priority. • Individual databases should be merged and centralized. • AMC conditions should be strictly enforced. • Data backup policy should be revised. Offsite storage of daily backup should be made. • Digitisation of documents should be commenced. • A suitable Business Continuity/Disaster Management Plan should be formulated and implemented. • A password policy should be formulated and compliance ensured. • Environmental/physical access control weaknesses should be remedied in a timely fashion. • Enactment required for the computerised operation should be made. • A business process re-engineering should be done.	14). During the discussion, the Secretary Taxes stated that the department had developed a modified version of PEARL i.e., PEARL 3.1 rectifying the deficiencies pointed out by the Accountant General. Separate module for audit was also incorporated in the version.
	Recovery of arrears of revenue under the Revenue Recovery Act	8	The Government may • prescribe a time limit/procedure to be followed by the RR officers for follow-up action on stay cases • evolve a rational/scientific method in fixing targets and any shortfall in collection may be viewed critically • insist that RRC should be returned only after exploring all means of realising the arrears by the requisitioning departments • direct the requisitioning department to resort to revenue recovery action only after the expiry of appeal period • insist that the Excise Department should take care of the realisation of arrears under RR Act • enforce the timeframe prescribed strictly and periodic reconciliation of the RR cases • serve a copy of the notice to the concerned Sub Registrar under	PA examined by PAC (29.11.2012) and their recommendations furnished in Report No. 35(2011-14). The Committee noted that the performance of the Revenue Dept in RR collection was pathetic and urged that earnest efforts should be made to realise the amount due. The Committee also recommended a monitoring mechanism in this regard. The Committee reiterated the view of audit that the Excise Department should take care of realisation under RR in the cases under its purview. In their reply, the Revenue & DM department stated that a special drive is conducted every financial year for stepping up revenue collection. Implementation of a State level online monitoring

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			his acknowledgement so as to comply with the provisions of the Transfer of Registry Rules 1966 dispend with the system of direct collection by requisitioning department after the commencement of RR action and in special schemes enabling direct collection, RRC should be recalled from the RR department.	system is in progress with the technical assistance of NIC. The Excise department submitted that they are carrying out enforcement activities under Abkari Act and NDPS Act and other relevant rules despite insufficient manpower.
	Transition from Sales Tax to VAT (standalone)	16	The Government/Department may - introduce at the earliest a comprehensive manual of VAT specifying procedures for administration of Act and Rule - make provisions in the KVAT Rules for mandatory verification of records of Income Tax/Central Excise departments and TINXSYS while conducting audit assessments/assessment of escaped turnover - consider amendment of Act/Rules to make mandatory deposit of percentage of tax, interest and penalty in dispute, before entertaining appeal cases to ensure registration of genuine appeal cases only and lessen the scope of evasion/run away cases - amend the Act/Rules to fix a minimum penalty for each and every offence based on its magnitude to avoid unfettered discretion of the assessing officer. - effectively monitor disposal of pending assessments and collection of arrears of pre-VAT period - evolve a foolproof mechanism for detection of unregistered dealers and bring them under the tax net - publish in departmental website details of cancelled and suspended registrations to verify whether dealers avail ITC on goods purchased from such dealers - create a database for uploading the stock position of dealers for future reference - include an Audit Module in the KVATIS software - enforce strict compliance of the provisions regarding filing of the returns and prescribe specific penal provisions for delayed	PA examined by PAC (09.10.2013) and their recommendations furnished in Report No. 54 (2014-16). The Committee reiterated the audit recommendations regarding computerisation, development of an audit module in KVATIS, publication of a comprehensive Manual on KVAT, effective monitoring over completion of assessments of Pre-VAT period, compulsory registration of all dealers and amending the KVAT Act to strengthen the provision regarding imposition of penalty for first and subsequent offences. The department submitted that all the check posts having power supply, permanent building and connectivity are provided with online facility. Measures to rectify discrepancies in KVATIS are in progress. The department is putting in efforts to get the stay vacated by various courts to get the assessments of pre-VAT period completed.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			- filing of returns to arrest cases of delayed/non-filing of returns - direct the AAs to conduct thorough scrutiny of the returns especially with reference to the figures of the enclosures to the audit certificate/P&L account submitted by the dealers - take actions such as imposition of penalty, suspension of registration etc. against those who fail to furnish the prescribed documents along with the returns, without it being limited to levy of penalty alone - enforce compliance of time limit prescribed in the Act for disposal of the appeal cases - give direction to the AAs for maintenance of basic records in the circles - store details of monthly diary received from circles/check posts in computer so that they can consolidate and retrieve it, whenever required and thus avoid wastage of time and manpower in collecting the same data again - ensure that internal audit is strengthened.	
31 March 2010	Levy and collection of Motor Vehicles Tax	7	The Government may consider - adequate change in the fee for duplicate driving licence covering the cost of card - strengthen the enforcement wing to plug the offences committed under motor vehicle laws - securing the computer servers by providing necessary passwords - strengthen the input controls and validation checks - ensuring the quality of the infrastructure developed by the service provider - consider ways to render prompt services to the public without delay - strengthening the internal control mechanism	PA Examined by PAC (30.07.2014) and their recommendations furnished in Report No. 89(2014-16). The Committee observed that there is necessity of forming a taxation wing and restructuring of staff pattern in the Transport department in order to strengthen the enforcement wing. It was advised that the department should put efforts into realising the arrears. A mechanism to ensure that the Tax payee invariably obtains a fitness certificate should be developed. It was suggested that effective measures should be chalked out to ensure that overloaded vehicles are either levied with compounding fee at higher rate or off loaded. The Committee recommended that penalty should be imposed on stage carriages which are exhibiting

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
				advertisements without prior approval and the computer servers should be made secure by providing necessary passwords. Statement of action taken by the Department has not been received.
	Working of Co-operation Department	7	The Government may consider • devising suitable measures for monitoring the demand and levy of interest and penal interest • evolving appropriate mechanism for watching the realisation of dividend declared by the societies • strengthening the mechanism for watching the collection of guarantee commission • evolving a system for ascertaining the eligibility of beneficiaries before sanctioning the assistance • taking steps to avoid retention of huge amount received as loan from NCDC on behalf of beneficiaries in TP account for long period • taking effective steps for the realisation of amount under revenue recovery • issuing guidelines to improve the quality and functioning of internal audit wing.	PA Examined by PAC (27.08.2014) and their recommendations furnished in Report No. 94(2014-16). The Committee recommended that the department should scrutinise the loan proposal considering their viability before sanctioning a loan. The financial management in RUBCO and the functioning of KERAFED should be looked into. The Committee urged that necessary measures should be taken to impose financial discipline among cooperative societies and a restructuring strategy should be formulated. It was observed that there was delay in completing the liquidation proceedings by the department. Statement of action taken by the Department has not been received.
31 March 2011	Compounding Schemes in Commercial Taxes Department	3	The Government may consider • review of works contract compounding by a senior/supervisory officer • prescribing proper registers of implement IT systems to watch the details of dealers who have opted for payment of tax under the compounding scheme • conducting periodic inspection of metal crusher units to ascertain the number of units in the possession of the assessee from time to time.	PA examined by PAC (05.02.2015). Report has not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
	Utilisation of declaration forms in inter-state trade	2	The Government may consider • issuing instructions regarding the checks to be carried out before accepting declarations for allowing concession/exemption • strengthening the internal control mechanism.	PA examined by PAC (26.02.2015). Report has not been received.
	Levy and collection of stamp duty and registration fee	7	The Government may • implement a time bound action plan to settle outstanding undervaluation cases • consider creating awareness amongst public officers regarding their responsibility in respect of under stamped instruments produced before them • consider an Economic Intelligence Unit to obtain data and verify that documents have been registered when due for the right value • consider an amendment to the Kerala Stamp Act to include provision for collection of stamp duty on ad-valorem basis on issue of shares and levy of stamp duty on license agreements as lease. • direct registering officers to insist on production of agreements relating to purchase/sale of flats at the time of registration • making internal audit/inspection of sub offices mandatory and up to date • inspection of public offices to plug leakage of revenue.	PA examined by PAC (24.09.2014).
	Computerisation in motor vehicles department	3	The Department may • replace the existing system of storing data at independent servers in various locations with a centralised server system • enable e-payment/online submission of application to facilitate online services • consider recruiting qualified personnel to administer the IT applications.	PA examined by PAC (13.05.2015). Report has not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
	Performance Audit of State Excise Dept(Standalone)	11	The Government/Department may • prepare a strategic plan covering mission, vision and objectives • ensure that security labels are printed under its direct supervision • take immediate steps to levy and recover the permit fees under Section 11 of the Abkari Act for the period from 2006-07 onwards • consider amending the Rules (like prescribing aerial distance) to ensure that the distance restriction principle of prohibiting functioning of bars near educational institutions, places of worship etc are applied in practice • immediately provide the required infrastructure support to the enforcement wing • prescribe norms for leakage of seized spirit and monitor adherence of such norms • start fresh toddy collection centres under direct supervision of the Excise Dept • take timely action to equip enforcement employees with arms, ammunition and provide other support facilities like boat • prescribe time limits for completion of chemical analysis and submission of test results • consider taking action to prescribe clear parameters for identifying natural or artificial toddy • carry out a work study to clearly assess the manpower needs.	PA examined by PAC (12.11.2014). Report has not been received.
31 March 2012	Levy and collection of VAT on evasion prone commodities/areas in Commercial Taxes	5	The Government/Department may consider • restoring audit assessment wing, Commercial Investigation Wing, and strengthening the Internal Audit Wing to ensure compliance of the provision of the Acts and Rules • introducing a system of obtaining information periodically from other Departments/Boards etc. in respect of the persons registered with them and cross verify the same with KVATIS to trace the dealers whose turnover crossed the threshold limit	PA examined by PAC (07.10.2015). Report has not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
	Department		- taking follow up action on goods brought into the state in view of its potential misuse of items covered by Form 16 - notifying the nature of transactions which would come under the scope of intangible and incorporeal good eligible to tax as featured in the schedule attached to the Maharashtra VAT Act - taking timely action to revise floor rates in respect of evasion prone commodities.	
	Conduct of Lotteries in the State	5	The Department may - ensure that provisions for ascertaining the genuineness of tickets before payment of prizes are observed - pursue the cases with the crime branch for ensuring credibility - finalise accounts of lotteries scheme wise for the efficient conduct of lotteries - fix a timeframe for e-payment - ensure a databank of all the persons involved directly or indirectly by making suitable provisions in the software LIMS.	Action taken explanatory notes not received.
31 March 2013	Performance Audit on Assessment, levy and collection of VAT on transfer of goods involved in the execution of works/supply contract	6	The Government/Department may ensure that - separate identification numbers/code are assigned to work contractors - separate account subhead is provided for accounting receipts under works contracts - regular survey and inter-departmental cross verification of data are conducted to identify the works contractors by strengthening the intelligence wing and suitable measures for registration are taken promptly - valid documents in support of compounding are produced by the applicant timely - internal control mechanism is adequate to plug revenue loss, detecting the defects/deficiencies promptly - various declaration forms in support of claims for concession/exemptions are verified properly.	Action taken explanatory notes not received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
	Land Management by the Government of Kerala with special focus on land for Aranmula Airport and Smart City Kochi (Standalone)	13	Audit recommends for - taking steps for effective implementation of the land management policy so as to generate maximum revenue to Government since the supply/availability of land is very limited - identifying and inventorising all government lands on a war footing by surveying and demarcating the land - prescribing and maintaining a register in the Taluk/District/Division level for noting the details of the lease such as order number, area under lease, name of the lessee, date of expiry of lease, periodical renewal details and demand, collection and balance of lease rent etc in respect of each lease - developing a mechanism to fix lease rent and renew the lease within the time period stipulated in Act/Rules and fix a mechanism to revise fair value of land at frequent intervals - prescribing a heavy fine and punitive action against those who violate lease conditions and initiate effective action against encroachment and prompt implementation of provisions of KLCA - fixing conditions for assignment of land on registry putting in place a reporting system from village level to Commissioner of Land Revenue level for monthly reporting of lease cases such as total cases, time expired cases, demand, collection and balance of lease rent, resumed cases under resumption procedure etc. - identifying and inventorising all forest lands on a war footing by surveying and demarcating the land - developing a mechanism to monitor and renew the lease/lease rent within the time period stipulated in Act/Rules - putting in place a mechanism to realise lease rent dues promptly - ensuring that agreements are executed in all lease cases. - conducting an in-depth study on the need for a fifth airport in the small state of Kerala and that too at Aranmula which is less than 150 Kms from Thiruvananthapuram and Kochi international airports	Action taken explanatory notes not received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			- conducting an in depth study on the impact of the project on the ecology/environment on the basis of the issues raised in the Reports of the Legislature Committee on Environment, Kerala State Biodiversity Board and the Expert Committee appointed by AAI and take effective action to resolve the impacts - conducting an independent enquiry into the cases of violations of provisions of various Act/Rules including the lapses that has occurred at all levels including that of the secretariat departments which supported the illegal acts of the individual/company	
	Effectiveness of Kerala Value Added Tax Information System (KVATIS) in the Tax Administration of Commercial Taxes Department (Standalone)	20	- Business Rules regarding registration may be mapped properly to avoid acceptance of multiple registrations by the system unless specifically permitted by Commissioner of Commercial Taxes under Section 20(3). - The system be updated to cover the risk of tax evasion by dealers having multiple registration, working out their aggregate turnover as specified in Section 20(4) of KVAT Act. - Department may conduct periodical analysis of dormant registration numbers, other than application for temporary stoppage of business (vide Section 16), and take timely action for issuing notices for renewal or otherwise cancel the registration of dealers who had no business transactions for more than two years, to avoid misuse of Registration Certificate. - System should generate appropriate alerts for renewal of Bank guarantees before its date of expiry and while dealers are effecting transactions. - Necessary modifications may be made to the system to adequately capture the results of manual verification done by Assessing Officers. - The department may provide adequate controls in the software to detect and alert the interstate transactions by cancelled dealers and the dealers who have not renewed their registration. - Entering of valid registration numbers in the field for Consignee	Action taken explanatory notes not received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			TIN/Consignor TIN in the e-declaration format for generating e-token may be made mandatory. • System generated alerts needs to be devised for tracking consignment of goods in bulk quantity to prevent misuse of the facility for transporting consignments 'for own use' without payment of tax. • The system should be enabled to provide information about the non-surrendered transit passes to authorities including the intelligence wing of the department so as to track such vehicle. • Department may ensure that all business Rules are mapped to the system properly, that the system provides all necessary input and that there exists adequate process controls and validation checks to detect shortfalls in payment of tax. • Government may consider strengthening K VATIS for monitoring the scrutiny of returns through it. • The Department may incorporate a provision in the K VATIS to ensure that the closing stock shown in the certified accounts in Form 13-A of a year is correctly taken as the opening stock of the succeeding year. • Proper controls be built into the system so that the system can scrutinise returns collecting details from different databases. • Department/Govt may initiate early action for the upgradation of the present server which would be cost effective in terms of improvement of revenue realisation it would fetch. • The Department may operationalise the Audit Assessment Module with suitable modifications for the selection of high risk dealers through K VATIS for detailed audit. • The Department may initiate action to make use of other Modules so that the disposal of appeals, the nature of penalty levied, progress of collecting arrears etc can easily be monitored. • Important/required MIS reports may be made available in the software. • The Department may impart sufficient training to all officers	

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			- and staff periodically. - The upgradation of the present system/server which is slow, would be cost effective in terms of improvement of revenue realisation, which was one of the primary goals of implementation of KVATIS. - The Department may lay down norms for check of physical records on the basis of reports generated through KVATIS indicating risk areas.	

Appendix -IV

(Ref: Paragraph 2.4.7.1 - bullet 1)

Details of dealers permitted to transport goods outside the State without taking registration

(₹ in crore)						
Sl. No.	Name of the unregistered dealer who transported the goods to other States	Value of goods transported	Tax Due	Interest	Penalty	Total due
1	A.C.N.Tex Private Limited	1.81	0.0906	0.0172	0.1811	0.29
2	A.N.P Apparel	6.36	0.2181	0.0414	0.4362	0.7
3	Agni Apparels	0.4	0.0199	0.0038	0.0397	0.06
4	AKR Textile	8.7	0.4352	0.0827	0.8704	1.39
5	Akruthi Apparel	3.28	0.164	0.0312	0.328	0.52
6	Al Saj Convention Centre	0.1	0.0135	0.0026	0.027	0.04
7	Alagar Apparels	0.25	0.0124	0.0024	0.0247	0.04
8	Ambo Exports Ltd	12.33	0.6251	0.1188	1.2502	1.99
9	Antony	0.61	0.0562	0.0107	0.1124	0.18
10	Anushri Fashion India Private Limited	0.68	0.0339	0.0064	0.0678	0.11
11	Apep	0.48	0.024	0.0046	0.048	0.08
12	Apparel World	0.31	0.0155	0.003	0.0311	0.05
13	Arvind Limited	0.59	0.0293	0.0056	0.0587	0.09
14	AS Exports	0.32	0.0158	0.003	0.0315	0.05
15	Aswath Creations	0.48	0.0239	0.0045	0.0478	0.08
16	Authentik Export	0.33	0.0166	0.0032	0.0332	0.05
17	Ayva Apparels	0.22	0.0112	0.0021	0.0224	0.04
18	B.N.T Innovations Private Limited	1.33	0.0667	0.0127	0.1334	0.21
19	Benso Garmenting	0.43	0.0216	0.0041	0.0431	0.07
20	Benzer Trading India Pvt Ltd	0.66	0.0331	0.0063	0.0662	0.11
21	C.R Apparel	0.21	0.0103	0.002	0.0206	0.03
22	C.R.Garments	0.36	0.0181	0.0034	0.0362	0.06
23	Carona Industries (P) Ltd	0.41	0.0206	0.0039	0.0412	0.07
24	Cee Dee Garments	0.36	0.0178	0.0034	0.0356	0.06
25	Chippy Exports,	0.52	0.026	0.0049	0.052	0.08
26	D2D International	3.22	0.1611	0.0306	0.3222	0.51
27	Damodar Industries Ltd	0.77	0.0383	0.0073	0.0765	0.12
28	Different Shades	0.22	0.0112	0.0021	0.0224	0.04
29	Dollar Industries Limited	7.34	0.3672	0.0698	0.7344	1.17
30	East Coast Clothing Company Pvt Ltd	1.53	0.0763	0.0145	0.1526	0.24
31	Eastman Exports Global Clothing Pvt Ltd	7.44	0.3722	0.0707	0.7445	1.19
32	Elgi Equipments Ltd	0.32	0.0429	0.0081	0.0857	0.14
33	ESS Gee Garments	0.29	0.0146	0.0028	0.0292	0.05
34	Essel Shyam Communication Limited	0.15	0.0199	0.0038	0.0399	0.06
35	Exel Sourcing Company	0.57	0.0284	0.0054	0.0569	0.09

(₹ in crore)						
Sl. No.	Name of the unregistered dealer who transported the goods to other States	Value of goods transported	Tax Due	Interest	Penalty	Total due
36	Exim Trade	0.76	0.0378	0.0072	0.0757	0.12
37	Fair And Flair Garments,	7.23	0.3616	0.0687	0.7232	1.15
38	Fashion (Asia) Pvt Ltd	0.23	0.0116	0.0022	0.0231	0.04
39	Fashion Gate	2.77	0.1386	0.0263	0.2771	0.44
40	Finefair India Pvt Ltd	0.9	0.045	0.0085	0.0899	0.14
41	Flower Kniting Mills	0.26	0.0131	0.0025	0.0262	0.04
42	Gangai Garments	2.54	0.1271	0.0242	0.2543	0.41
43	Gates Wears	0.44	0.0221	0.0042	0.0443	0.07
44	Geetha Garments P.N.Road	0.64	0.0867	0.0165	0.1734	0.28
45	Gene Apparels	1.65	0.0826	0.0157	0.1652	0.26
46	Girnar Food & Beverages Pvt Ltd,	0.24	0.012	0.0023	0.024	0.04
47	Gowtham Knit Garments	0.49	0.0244	0.0046	0.0487	0.08
48	Green Field Apparels,	0.22	0.0108	0.0021	0.0217	0.03
49	Green Way Clothing	0.97	0.0487	0.0093	0.0975	0.16
50	HHA Tank Terminal Pvt Ltd	0.06	0.016	0.003	0.032	0.05
51	Hue Chem Textiles Pvt Ltd	2.71	0.1355	0.0258	0.2711	0.43
52	IDP Shipping Services	0.21	0.0103	0.0019	0.0205	0.03
53	J S Fashions (International) Pvt Ltd	0.27	0.0133	0.0025	0.0266	0.04
54	Japan International	3.25	0.1751	0.0333	0.3502	0.56
55	Jaya Valli Fashions,	0.21	0.0107	0.002	0.0213	0.03
56	JCB India Ltd	0.2	0.027	0.0051	0.054	0.09
57	Jeena & Co	0.61	0.0307	0.0058	0.0615	0.1
58	JFK International	0.32	0.0158	0.003	0.0316	0.05
59	K Nisha	0.1	0.0141	0.0027	0.0282	0.04
60	K.M.Garments	0.2	0.0101	0.0019	0.0201	0.03
61	K.P.R Mill Limited	9.14	0.4571	0.0869	0.9143	1.46
62	K T Garments	1.05	0.0524	0.01	0.1047	0.17
63	Karapagham Tex	1.28	0.0642	0.0122	0.1285	0.2
64	Karvy Data Management Services Ltd	0.51	0.0257	0.0049	0.0514	0.08
65	Kgi Clothing Pvt Ltd	3	0.1502	0.0285	0.3005	0.48
66	KM Textiles	0.32	0.0162	0.0031	0.0325	0.05
67	Knit Home Garments	0.69	0.0344	0.0065	0.0688	0.11
68	Knit India Inc	0.31	0.0156	0.003	0.0313	0.05
69	Krillo Garments	1.18	0.0588	0.0112	0.1176	0.19
70	Lara Knit Wear	1.03	0.0513	0.0097	0.1025	0.16
71	Laxmi Garments	0.6	0.0298	0.0057	0.0596	0.1
72	Leeds Fashion	0.3	0.0152	0.0029	0.0305	0.05

(₹ in crore)						
Sl. No.	Name of the unregistered dealer who transported the goods to other States	Value of goods transported	Tax Due	Interest	Penalty	Total due
73	Leela Hotel	0.1	0.0129	0.0025	0.0258	0.04
74	Limtex (India) Ltd	2.17	0.1087	0.0207	0.2175	0.35
75	Lux Industries Ltd	1.15	0.0574	0.0109	0.1147	0.18
76	M.S.M Spermo Knit Wear	0.3	0.0152	0.0029	0.0305	0.05
77	MAF Clothing Pvt Ltd	1.59	0.0796	0.0151	0.1592	0.25
78	Mectech Inifabs Pvt Ltd	7.68	0.3838	0.0729	0.7675	1.22
79	Merrcedz Garments	0.21	0.0103	0.002	0.0207	0.03
80	MG Cotton Company Pvt Ltd	0.49	0.0246	0.0047	0.0491	0.08
81	Midas Creation	0.55	0.0274	0.0052	0.0547	0.09
82	Morning Staar Apparels	0.71	0.0353	0.0067	0.0706	0.11
83	Mr Harilal	0.14	0.0184	0.0035	0.0368	0.06
84	Mr Karthik	0.14	0.0185	0.0035	0.037	0.06
85	Mr O R Venu Gopalan	0.14	0.0184	0.0035	0.0369	0.06
86	Mr Vijaykumar	0.14	0.0187	0.0035	0.0373	0.06
87	Mr. Sudheer T S	0.14	0.0187	0.0036	0.0374	0.06
88	Nagreeka Exports Limited	0.45	0.0225	0.0043	0.0451	0.07
89	Naseema	0.13	0.0182	0.0035	0.0364	0.06
90	Network Clothing Company Pvt Ltd	0.68	0.034	0.0065	0.068	0.11
91	Next Generation Clothing Pvt Ltd	0.91	0.0453	0.0086	0.0907	0.14
92	Norman Yong Engineering Products Private Ltd	0.14	0.0194	0.0037	0.0387	0.06
93	Npol	0.19	0.0257	0.0049	0.0513	0.08
94	Oasis Exporters	0.13	0.0179	0.0034	0.0358	0.06
95	OCC Apparels India Private Limited	0.48	0.0241	0.0046	0.0481	0.08
96	P A James	0.14	0.0191	0.0036	0.0382	0.06
97	PKP Tex	0.43	0.0216	0.0041	0.0431	0.07
98	Prateek Apparels Pvt Ltd	1.84	0.0919	0.0175	0.1838	0.29
99	Proline Exports Pvt Ltd	1.06	0.053	0.0101	0.106	0.17
100	Prospper Exports	0.38	0.0192	0.0036	0.0383	0.06
101	PTR Garments	0.83	0.0413	0.0078	0.0826	0.13
102	Rakesh	0.14	0.0187	0.0036	0.0374	0.06
103	Ravi Garments	0.52	0.0258	0.0049	0.0516	0.08
104	Rearl Fashions	0.27	0.0133	0.0025	0.0265	0.04
105	Reia Fashions	1.11	0.0553	0.0105	0.1106	0.18
106	Rgi Clothing Pvt Ltd	0.67	0.0334	0.0063	0.0667	0.11
107	Ridha Fashions,	0.24	0.0118	0.0022	0.0236	0.04
108	Roots Impex	1.19	0.0594	0.0113	0.1189	0.19
109	S Kesavan	0.12	0.0158	0.003	0.0316	0.05
110	Sairam Garments	0.21	0.0104	0.002	0.0208	0.03
111	Samridhi E-Seva Solution Pvt Ltd	0.28	0.0141	0.0027	0.0283	0.05
112	Sangeetha Creations	0.39	0.0193	0.0037	0.0387	0.06

(₹ in crore)						
Sl. No.	Name of the unregistered dealer who transported the goods to other States	Value of goods transported	Tax Due	Interest	Penalty	Total due
113	Sarayana Agency	0.12	0.0159	0.003	0.0317	0.05
114	SE Garments	0.29	0.0143	0.0027	0.0286	0.05
115	Seagull Clothing	0.54	0.027	0.0051	0.0541	0.09
116	Shah Brothers	1.83	0.0913	0.0173	0.1826	0.29
117	Shiny Knitwear	2.37	0.1183	0.0225	0.2366	0.38
118	Siddhi Apparel House	1.63	0.0816	0.0155	0.1632	0.26
119	Silk Fashion Exports	1.14	0.0572	0.0109	0.1143	0.18
120	SKL Exports	0.28	0.0141	0.0027	0.0281	0.04
121	Sonia Exports	0.51	0.0256	0.0049	0.0512	0.08
122	Spice Islands Apparels Ltd	0.38	0.0192	0.0036	0.0384	0.06
123	SPL Textile	1.79	0.0894	0.017	0.1788	0.29
124	Sri Venkateswara Diatilaries	0.15	0.1379	0.0262	0.2759	0.44
125	Sri Anuragavi Garments	0.7	0.035	0.0067	0.07	0.11
126	Stowa Garments	0.22	0.011	0.0021	0.022	0.04
127	Subhash Wires & Cables Pvt Ltd	0.55	0.0274	0.0052	0.0549	0.09
128	Sudhan Trading (P) Ltd	0.41	0.0206	0.0039	0.0412	0.07
129	Sukumaran	0.14	0.0189	0.0036	0.0377	0.06
130	Suregaa Exports (Prop S P K Selvakumar)	0.21	0.0106	0.002	0.0211	0.03
131	Suvidhee Apparels	1.65	0.0827	0.0157	0.1655	0.26
132	Swaraj Fashions	0.61	0.0305	0.0058	0.061	0.1
133	Swarna Kaleeswara Knitting	0.91	0.0455	0.0086	0.091	0.15
134	Swathi Creations	0.39	0.0196	0.0037	0.0391	0.06
135	Swift Merchandise	0.27	0.0136	0.0026	0.0273	0.04
136	T.S. Sudheer	0.14	0.0187	0.0036	0.0374	0.06
137	Team Knits	1.14	0.0572	0.0109	0.1144	0.18
138	Team Sport Clothings (K.P Ramasamy)	0.83	0.0413	0.0078	0.0826	0.13
139	Tex India Apparels	0.53	0.0265	0.005	0.0529	0.08
140	Texwin Impex	0.24	0.0121	0.0023	0.0242	0.04
Total		156.82	8.3445	1.5859	16.6887	26.61

Appendix -V

(Ref: Paragraph 2.4.7.6 - bullet 1)

Details of accounted sales escaped assessment

(₹ in crore)									
Sl. No.	Office Name	Name of assessee TIN/Year	Other receipts not returned		Tax Due	Interest Due	Penal Interest	Penalty	Total due
			Rate of tax						
1	CTO, Special Circle I, Ernakulam	Godrej & Boyce Mfg. Co. Ltd/ 32070248212/2013-14	5.75 / 5%-10/ 14.5%-90		0.7795	0.1091	0.2183	1.5589	2.67
2		Benetton India Private Limited/ 32070286989/2013-14	0.2415 / 5%- 87.50/ 14.50% - 12.50		0.0149	0.0021	0.0042	0.0298	0.05
3		Amararaja Batteries Ltd/ 32071542682/2013-14	2.83 / 14.5%		0.4097	0.0574	0.1147	0.8194	1.4
4		Arvind Retail Ltd/ 32070283007/2013-14	5.41 / 5%-96 14.5%-4		0.2912	0.0408	0.0815	0.5824	1
5		Eveready Industries India Ltd./ 32070249944/2013-14	5.65 / 5%-34 14.5%-66		0.6368	0.0892	0.1783	1.2737	2.18
6		Asian Paints Ltd./ 32070289814/2013-14	4.18 / 14.5%		0.6058	0.0848	0.1696	1.2116	2.07
7		Havells India Limited/ 32070220885/2013-14	8.09 / 5%-42 14.5%-58		0.8507	0.1191	0.2382	1.7015	2.91
8		Nestle India Limited/ 32070216745/2013-14	21.15 / 5%-28 14.5%-72		2.5038	0.3505	0.7011	5.0077	8.56
9	CTO, Special Circle II, Ernakulam	Wipro GE Health Care (P) Ltd. 32070319705/2013-14	7.53 / 5%-99/ 14.5%-1		0.3838	0.0537	0.1075	0.7676	1.31
10		Supermax Personal Care Pvt. Ltd./ 32070310839/ 2012-13	3.39 / 13.5%		0.4575	0.119	0.2379	0.9151	1.73

Sl. No.	Office Name	Name of assessee	Other receipts not returned		Tax Due	Interest Due	Penal Interest	Penalty	Total due
			TIN/Year	Rate of tax					
11		Supermax Personal Care Pvt. Ltd./ 32070310839/ 2013-14		5.41 / 14.5%	0.7851	0.1099	0.2198	1.5702	2.69
12	CTO, Special Circle III, Ernakulam	Reliance Trends Limited/ 32070422103/2013-14		14.82 / 5%-98 / 14.5%-2	0.7692	0.1077	0.2154	1.5385	2.63
13		Tata Autocomp GY Batters (P) Ltd./ 32071313204/2013-14		1.86 / 14.5%	0.2696	0.0377	0.0755	0.5392	0.92
14	CTO, Special Circle Mattancherry at Aluva	Berger Paints India Ltd. / 32150272994/2013-14		2.71 / 5%-2/ 14.5%-98	0.3882	0.0543	0.1087	0.7764	1.33
15		Hindustan Unilever Limited/ 32150254454/2013-14		97.14 / 1%-9/ 5%-8/ 14.5%-83	12.1671	1.7034	3.4068	24.3342	41.61
16		Beacon Power Systems/ 32150812882/2013-14		0.2018 / 14.5%	0.0293	0.0041	0.0082	0.0585	0.1
17		Orma Marble Palace / 32150236364/ 2013-14		4.27 / 5%-3 / 14.5%-97	0.607	0.085	0.17	1.214	2.08
18	CTO, Special Circle, (Produce) Mattancherry	Tata Coffee Limited/ 32150341855/2013-14		3.17 / 5%-92/ 14.5%-8	0.1828	0.0256	0.0512	0.3655	0.63
19	CTO, Special Circle, Kottayam	Muthoottil Traders/ 32050977142/2013-14		0.1823 / 14.5%	0.0264	0.0037	0.0074	0.0529	0.09
20	CTO, Special Circle, Palakkad	Kunnath Paper Mills Pvt. Ltd. 32090221945/2013-14		19.82 / 5%	0.9911	0.1388	0.2775	1.9822	3.39
21		Paragon Steels (P) Ltd. / 32090250802/2013-14		5 / 5%	0.2501	0.035	0.07	0.5002	0.86

(₹ in crore)									
Sl. No.	Office Name	Name of assessee	Other receipts not returned		Tax Due	Interest Due	Penal Interest	Penalty	Total due
			TIN/Year	Rate of tax					
22	CTO, Special Circle, Thiruvananthapuram	T.V. Sundaram Iyengar & Sons Ltd./ 32010188782/2013-14		<u>3.9 / 5%-22</u> 14.5%-78	0.4837	0.0677	0.1354	0.9674	1.65
23	CTO, Special Circle I, Kozhikode	KVN Impex (P) Ltd. / 32110288424/2013-14		<u>40.28 / 5%</u>	2.014	0.282	0.5639	4.028	6.89
24	CTO, I Circle Kalamassery	P P Tyres and Traders/ 32071293336/2013-14		<u>0.1323 / 5% - .03/</u> 14.50 – 99.97	0.0192	0.0027	0.0054	0.0384	0.06
25	CTO II Circle, Kalamassery	Ajas N.S/ 32071311382/2013-14		<u>41.29 / 5%-83/</u> 14.5%-17	2.7316	0.3824	0.7648	5.4631	9.34
26	CTO, Aluva	AVT Natural Products Ltd. 32150355052/2013-14		<u>3.56 / 5%-2/</u> 14.5%-98	0.509	0.0713	0.1425	1.018	1.74
27		Janatha Trading Corporation/ 32150217172/2013-14		<u>3.09 / 14.5%</u>	0.4481	0.0627	0.1255	0.8962	1.53
28	CTO, II Circle, Kottayam	Amala Super Market/ 32050649856/2013-14		<u>0.1162 / 20% -</u> <u>0.34/ 1% - 2.90 /</u> <u>5% - 5.92/</u> <u>14.50% - 20.85/</u> 0% - 69.99	0.004	0.0006	0.0011	0.0079	0.01
29		Sabas Rubbers/ 32050698952/2013-14		<u>0.1029 / 5%</u>	0.0051	0.0007	0.0014	0.0103	0.01
30	CTO, II Circle, Tripunithura	Reliance Digital Retail Ltd./ 32070465808/2013-14		<u>11.94 / 5%-53</u> 14.5%-47	1.1297	0.1582	0.3163	2.2593	3.86
		Total		323.22	30.744	4.3592	8.7181	61.4881	105.30

Appendix -VI

(Ref: Paragraph 2.4.7.6 – bullet 3)

Details of turnover of goods exempted without mentioning the nature

Sl No.	Name of Office	Name of assessee TIN/year	Exemption claimed for local sales Rate of tax	Tax Due	Interest Due	Penalty	Total due	Reply of the Assessing officer	Remarks
1	CTO, Special Circle I, Ernakulam	Pest Control (India) Pvt. Ltd. 32070287182/2012-13	<u>6.50</u> 5.00%	0.3250	0.0845	0.6500	1.06	Reply not received	Final reply not received
2		G.H. Associates 32071594972/2011-12	<u>2.22</u> 12.50%	0.2770	0.1053	0.5540	0.94	Pre assessment notice based on the Audit observation was issued	Final reply not received
3		Ashok Leyland Ltd 32071200174/2013-14	<u>2.09</u> 14.50%	0.3029	0.0424	0.6058	0.95	Pre assessment notice based on the Audit observation was issued	Final reply not received
4	CTO, Special Circle II, Ernakulam	Indian Oil Corporation Ltd. 32070300862/2011-12	<u>40.88</u> 12.50%	5.1104	1.9420	10.2208	17.27	Replied that the exemption is on High sea sales, but no documents submitted by the dealer in support of the claim	Final reply not received
5		Indian Oil Corporation Ltd. 32070300862/2012-13	<u>147.83</u> 13.50%	19.9576	5.1890	39.9153	65.06	Replied that the exemption is on High sea sales, but no documents submitted by the dealer in support of the claim	Final reply not received
6		Indian Oil Corporation Ltd. 32070300862/2013-14	<u>150.58</u> 5%-5 14.5%-95	21.1189	2.9567	42.2379	66.31	Replied that the exemption is on High sea sales, but no documents submitted by the dealer in support of the claim	Final reply not received
7		HCL Infosystems Limited 32070312742/2011-12	<u>0.62</u> 12.50%	0.0780	0.0296	0.1560	0.26	Pre assessment notice based on the Audit observation was issued	Final reply not received
8		HCL Infosystems	<u>0.92</u>	0.1247	0.0324	0.2495	0.41	Pre assessment notice based	Final reply not

Sl No.	Name of Office	Name of assessee TIN/year	Exemption claimed for local sales Rate of tax	Tax Due	Interest Due	Penalty	Total due	Reply of the Assessing officer	Remarks (₹ in crore)
		Limited 32070312742/2012-13	13.50%					on the Audit observation was issued	received
9		Concorde Motors India Ltd 32070314002/2011-12	<u>3.19</u> 12.50%	0.3988	0.1515	0.7976	1.35	Reply not received	Final reply not received
10		Concorde Motors India Ltd 32070314002/2012-13	<u>3.17</u> 13.50%	0.4286	0.1114	0.8571	1.40	Reply not received	Final reply not received
11		Concorde Motors India Ltd 32070314002/2013-14	<u>2.18</u> 14.50%	0.3158	0.0442	0.6316	0.99	Reply not received	Final reply not received
12		Associated Chemicals Industry 32070390794/2012-13	<u>5.57</u> 5.00%	0.2783	0.0724	0.5566	0.91	Pre assessment notice based on the Audit observation was issued	Final reply not received
13		Lulu International Shopping Mall (P) Ltd. 32070393922/2013-14	<u>1.81</u> 5%-23 14.5%-77	0.2229	0.0312	0.4458	0.70	Pre assessment notice based on the Audit observation was issued	Final reply not received
14		Aswin Paper Company 32071774972/2013-14	<u>5.30</u> 5.00%	0.2651	0.0371	0.5303	0.83	Pre assessment notice based on the Audit observation was issued	Final reply not received
15	CTO, Special Circle III, Ernakulam	Popular Vehicles and Services Ltd. 32070401234/2011-12	<u>35.77</u> 12.50%	4.4706	1.6988	8.9413	15.11	Reply not received	Final reply not received
16		Popular Vehicles and Services Ltd. 32070401234/2012-13	<u>37.71</u> 13.50%	5.0904	1.3235	10.1808	16.59	Reply not received	Final reply not received
17		Usha International Ltd, 32070428752/2011-12	<u>2.37</u> 4%-15	0.2659	0.1011	0.5319	0.90	Reply not received	Final reply not received
18		Eorinetal Timbers 32070455144/2011-12	<u>2.62</u> 12.50%	0.3279	0.1246	0.6557	1.11	Reply not received	Final reply not received
19		Rubber Mark 32070491155/2011-12	<u>14.25</u> 4.00%	0.5699	0.2166	1.1397	1.93	Reply not received	Final reply not received
20		Rubber Mark	<u>1.46</u>	0.0731	0.0190	0.1462	0.24	Reply not received	Final reply not

Sl No.	Name of Office	Name of assessee TIN/year	Exemption claimed for local sales Rate of tax	Tax Due	Interest Due	Penalty	Total due	Reply of the Assessing officer	Remarks
21		32070491155/2012-13 V-Star Creations Pvt Ltd. 32070438652/2013-14	5.00% 0.19 5.00%	0.0096	0.0013	0.0192	0.03	Replied that the exemption is discount allowed through invoices.	received Verified and found that there were quantitative invoices also, which is taxable. Revised observation was issued. Final reply not received
22		Wipro Limited 32070439912/2013-14	5.56 5.00%	0.2781	0.0389	0.5561	0.87	Reply not received	Final reply not received
23	CTO, Special Circle, Kottayam	Francis Trading Company 32050859984/2011-12	6.51 4.00%	0.2605	0.0990	0.5210	0.88	Reply not received	Final reply not received
24		JMJ Traders 32051107585/2013-14	61.87 5.00%	3.0937	0.4331	6.1875	9.71	Reply not received	Final reply not received
25	CTO, Special Circle, Thiruvananthapuram	SML Isuzu Limited 32010181345/2011-12	5.69 12.50%	0.7114	0.2703	1.4227	2.40	Reply not received	Final reply not received
26		S.V. Granite and Tiles 32011020112/2013-14	16.97 5.00%	0.8485	0.1188	1.6969	2.66	Reply not received	Final reply not received
27	CTO, Special Circle, Mattancherry	Hindustan Unilever Limited 32150254454/2011-12	9.12 12.50%	1.1401	0.4333	2.2803	3.85	Pre assessment notice issued based on the Audit observation	Final reply not received
28			1.08 4.00%	0.0432	0.0164	0.0863	0.15	Pre assessment notice issued based on the Audit observation	Final reply not received
29		Hindustan Unilever Limited 32150254454/2012-13	12.80 13.50%	1.7284	0.4494	3.4568	5.63	Pre assessment notice issued based on the Audit observation	Final reply not received

Sl No.	Name of Office	Name of assessee TIN/year	Exemption claimed for local sales Rate of tax	Tax Due	Interest Due	Penalty	Total due	Reply of the Assessing officer	Remarks (₹ in crore)
30		Hindustan Unilever Limited 32150254454/2012-13	<u>1.30</u> 5.00%	0.0650	0.0169	0.1301	0.21	Pre assessment notice issued based on the Audit observation	Final reply not received
31	CTO, Special Circle, Palakkad	Ruchi World Wide LTD. 32090600992/2011-12	<u>32.78</u> 4.00%	1.3112	0.4982	2.6223	4.43	Reply not received	Final reply not received
32	CTO, Special Circle I, Kozhikode	Wipro Enterprises Limited 32110227707/2013-14	<u>3.87</u> 5%-44 14.5%-56	0.3995	0.0559	0.7991	1.25	Reply not received	Final reply not received
33	CTO, I Circle, Ernakulam	LIA Marketing 32071555192/2013-14	<u>1.36</u> 14.50%	0.1972	0.0276	0.3944	0.62	Pre assessment notice issued based on the Audit observation	Final reply not received
34	CTO, II Circle, Kalamassery	Mathewsons Food Specialities Private Limited 32071354626/2013-14	<u>2.53</u> 14.50%	0.3669	0.0514	0.7339	1.15	Reply not received	Final reply not received
35	CTO, II Circle, Kannur	National Handloom Devp Corp.Ltd 32120627185/2011-12	<u>9.07</u> 4.00%	0.3628	0.1379	0.7256	1.23	Pre assessment notice issued based on the Audit observation	Final reply not received
36		National Handloom Devp Corp.Ltd 32120627185/2012-13	<u>30.44</u> 5.00%	1.5218	0.3957	3.0437	4.96	Pre assessment notice issued based on the Audit observation	Final reply not received
37		National Handloom Devp Corp.Ltd 32120627185/2013-14	<u>3.25</u> 5.00%	0.1626	0.0228	0.3252	0.51	Pre assessment notice issued based on the Audit observation	Final reply not received
			671.45	72.5025	17.3801	145.0049	234.89		

Appendix -VII

(Ref: Paragraph 2.4.7.6 - bullet 4)

Details of irregular exemption of sales to units situated in special economic zone

(₹ in crore)										
Sl. No.	Name of Office	Name of assessee TIN/Year	Name of the Goods sold to SEZ	Exemption Claimed for Local Sales Rate of Tax	Tax Due	Interest Due	Penalty	Total due	Reply of the Assessing Officer	Remarks
1	CTO, Special Circle II, Ernakulam	Blue Star Limited 32070302335/2011-12	Works contract on Air condition installation	<u>7.46</u> 12.50%	0.9328	0.3545	1.8655	3.15	Replied that the work is executed in SEZ and the exemption is supported by Form 43 certificate	The reply is not acceptable since the work of air conditioning is not covered under Sec.6(7) of KVAT Act
2		Blue Star Limited 32070302335/2012-13	Works contract on Air condition installation	<u>8.04</u> 13.50%	1.0852	0.2822	2.1704	3.54	Replied that the work is executed in SEZ and the exemption is supported by Form 43 certificate	The reply is not acceptable since the work of air conditioning is not covered under Sec.6(7) of KVAT Act
3		Blue Star Limited 32070302335/2013-14	Air Conditioners and Works contract on Air-condition installation	<u>11.40</u> 14.50%	1.6529	0.2314	3.3057	5.19	Reply not received	Final reply not received

SL No.	Name of Office	Name of assessee TIN/Year	Name of the Goods sold to SEZ	Exemption Claimed for Local Sales Rate of Tax	Tax Due	Interest Due	Penalty	Total due	Reply of the Assessing Officer	Remarks
4		Bharat Petroleum Corporation Ltd 32070398984/2011-12	Petroleum furnace oil	11.27 12.50%	1.4086	0.5353	2.8172	4.76	Replied that bitumen is used as raw materials to produce certain goods and furnace oil is an industrial input used in the running of boilers	The reply is partially acceptable. Bitumen case is accepted. In the case of industrial inputs, the goods are specified in List A to III Schedule and furnace oil is not specified there. Hence the Original objection revised.
5		Bharat Petroleum Corporation Ltd 32070398984/2012-13	Petroleum furnace oil	9.89 13.50%	1.3356	0.3473	2.6712	4.35	Replied that bitumen is used as raw materials to produce certain goods and furnace oil is an industrial input used in the running of boilers	The reply is partially acceptable. Bitumen case is accepted. In the case of industrial inputs, the goods are specified in List A to III Schedule and furnace oil is not specified there. Hence the Original objection revised.
6		Bharat Petroleum Corporation Ltd 32070398984/2013-14	Petroleum furnace oil, LPG (Comm)	14.25 14.50%	2.0663	0.2893	4.1327	6.49	Reply not received	Final reply not received
7		Primus Gloves Pvt Limited 32070429955/2012-13	surgical equipments, bandages	4.86 5.00%	0.2432	0.0632	0.4864	0.79	Reply not received	Final reply not received

Sl. No.	Name of Office	Name of assessee TIN/Year	Name of the Goods sold to SEZ	Exemption Claimed for Local Sales Rate of Tax	Tax Due	Interest Due	Penalty	Total due	Reply of the Assessing Officer	Remarks
8		SFO Technologies Digital Pvt Ltd. 32070415803/2011-12	electronic goods	20.38 12.50%	2.5476	0.9681	5.0953	8.61	Reply not received	Final reply not received
9		SFO Technologies Digital Pvt Ltd. 32070415803/2012-13	electronic goods	3.26 13.50%	0.4402	0.1144	0.8804	1.44	Reply not received	Final reply not received
10	CT O, II Circle Kalamassery	Safe Care Rubber Product Pvt Ltd 32070425275/2011-12	Surgical equipments	6.36 4.00%	0.2544	0.0661	0.5088	0.83	Replied that the files were not yet transferred to the office. Hence the Audit observation were not verified	Final reply not received
11		Leela Soft Pvt Ltd 32070471906/2011-12	Electronic goods, furniture, lubricants	1.53 12.50%	0.1912	0.0727	0.3825	0.65	Replied that the files were not yet transferred to the office. Hence the Audit observation were not verified	Final reply not received
12		Leela Soft Pvt Ltd 32070471906/2011-12	Electronic goods, furniture, lubricants	1.79 4.00%	0.0717	0.0186	0.1434	0.23	Reply not received	Final reply not received
13		Outsource Partners International Pvt Ltd 32071382201/2013-14	Health drinks	0.18 14.50%	0.0259	0.0036	0.0517	0.08	Reply not received	Final reply not received
14	CTO(WC), Ernakulam	Honey Automation India Ltd 32072013472/2012-13	Electronic goods	6.11 13.50%	0.8247	0.2144	1.6495	2.69	Reply not received	Final reply not received
15		Honey Automation India Ltd 32072013472/2013-14	Electronic goods	2.18 14.50%	0.3167	0.0443	0.6334	0.99	Reply not received	Final reply not received
		TOTAL		108.97	13.3971	3.6055	26.7942	43.80		

Appendix - VIII

(Ref: Paragraph 2.4.7.6 - bullet 5)

Details of turnover exempted without furnishing the statutory documents

Sl. No.	Name of office	Name of assessee TIN/Year	Nature of exemption	Turnover of Exemption Claimed Rate of Tax %	Tax Due	Interest Due	Penalty	Total due	Reply of the Assessing Officer	Remarks
1	CTO, Special Circle I, Ernakulam	Prism Cement Limited 32070239223/2011-12	SEZ Sales	5.20 12.50	0.6499	0.2469	1.2997	2.20	Reply not received	Final reply not received
2		Prism Cement Limited 32070239223/2012-13	SEZ Sales	6.18 13.50	0.8340	0.2168	1.6680	2.72	Reply not received	Final reply not received
3	CTO, Special Circle II, Ernakulam	Lulu International Shopping Mall (P) Ltd. 32070393922/2013-14	Medicine II sale	1.91 5.00	0.0955	0.0134	0.1910	0.30	Pre assessment notice issued based on the objection	Final reply not received
4	CTO, Special Circle III, Ernakulam	Primus Gloves Pvt Limited 32070429955/2012-13	SEZ Sales	0.88 5.00	0.0438	0.0114	0.0875	0.14	Reply not received	Final reply not received
5	CTO, (Produce), Mattanchery	Harrisons Malayalam Limited 32150322101/2011-12	Tea Auction	55.51 4.00	2.2202	0.8437	4.4404	7.50	Reply not received	Final reply not received
6		Tata Coffee Limited 32150341855/2011-12	Tea Auction	29.55 4.00	1.1819	0.4491	2.3638	3.99	Reply not received	Final reply not received
7		Tata Coffee Limited 32150341855/2012-13	Tea Auction	36.12 5.00	1.8059	0.4695	3.6118	5.89	Reply not received	Final reply not received
8		Forbes 32150344904/2011-12	Tea Auction	15.17 4.00	0.6067	0.2305	1.2133	2.05	Reply not received	Final reply not received
9		Forbes 32150344904/2012-13	Tea Auction	18.16 5.00	0.9079	0.2361	1.8158	2.96	Reply not received	Final reply not received

Sl. No.	Name of office	Name of assessee TIN/Year	Nature of exemption	Turnover of Exemption Claimed Rate of Tax %	Tax Due	Interest Due	Penalty	Total due	Reply of the Assessing Officer	Remarks
(₹ in crore)										
10		J.Thomas &Co.Pvt Ltd. 32150391625/2011-12	Tea Auction	19.41 4.00	0.7766	0.2951	1.5531	2.62	Reply not received	Final reply not received
11		J.Thomas &Co.Pvt Ltd. 32150391625/2012-13	Tea Auction	23.28 5.00	1.1639	0.3026	2.3278	3.79	Reply not received	Final reply not received
12		Parry Agro Industries Ltd 32150398915/2011-12	Tea Auction	66.54 4.00	2.6617	1.0114	5.3233	9.00	Reply not received	Final reply not received
13		Parry Agro Industries Ltd 32150398915/2012-13	Tea Auction	79.15 5.00	3.9576	1.0290	7.9152	12.90	Reply not received	Final reply not received
14	CTO, Special Circle Kottayam	JMJ Traders 32051107585/2011-12	High Sea Sales	211.44 4.00	8.4575	3.2139	16.9151	28.59	Reply not received	Final reply not received
15		JMJ Traders 32051107585/2011-12	SEZ Sales	0.27 4.00	0.0106	0.0040	0.0212	0.04	Reply not received	Final reply not received
16		JMJ Traders 32051107585/2012-13	High Sea Sales	139.53 5.00	6.9767	1.8139	13.9533	22.74	Reply not received	Final reply not received
17		St Marys Rubbers Private Limited 32050276346/2013-14	SEZ Sales	5.75 5.00	0.2874	0.0402	0.5748	0.90	Reply not received	Final reply not received
18	CTO, Special Circle Thiruvananthapuram	Amrita Enterprises (P), Ltd 32010108524/2011-12	Medicine II sale	71.95 4.00	2.8780	1.0936	5.7559	9.73	Reply not received	Final reply not received
19		K.N. Mathew Sons 32010142735/2011-12	Medicine II sale	15.36 4.00	0.6142	0.2334	1.2285	2.08	Pre assessment notice issued based on the objection	Final reply not received
20	CTO, Special I Circle Kozhikode	Kerala Trade Wing 32110665535/2012-13	Medicine II sale	32.92 5.00	1.6461	0.4280	3.2922	5.37	Reply not received	Final reply not received

Sl. No.	Name of office	Name of assessee TIN/Year	Nature of exemption	Turnover of Exemption Claimed Rate of Tax %	Tax Due	Interest Due	Penalty	Total due	Reply of the Assessing Officer	Remarks (₹ in crore)
21	CTO, I Circle, Ernakulam	LIA Marketing 32071555192/2013-14	Medicine II sale	1.61 5.00	0.0807	0.0113	0.1614	0.25	Reply not received	Final reply not received
22	CTO, I Circle, Kalamassery	Sneha Distributors Pvt Ltd 32070208274/2011-12	Medicine II sale	30.26 4.00	1.2102	0.4599	2.4205	4.09	Replied that the files were not yet transferred to the office. Hence the objections were not verified	Final reply not received
23		Sneha Distributors Pvt Ltd 32070208274/2012-13	Medicine II sale	30.53 5.00	1.5265	0.3969	3.0530	4.98	Replied that the files were not yet transferred to the office. Hence the objections were not verified	Final reply not received
24	CTO, II Circle, Kalamassery	Uni Pharma 32070227264/2011-12	Medicine II sale	14.92 4.00	0.5968	0.2268	1.1935	2.02	Replied that the files were not yet transferred to the office. Hence the objections were not verified	Final reply not received
25		Uni Pharma 32070227264/2012-13	Medicine II sale	14.27 5.00	0.7135	0.1855	1.4269	2.33	Replied that the files were not yet transferred to the office. Hence the objections were not verified	Final reply not received
26		Outsource Partners International Pvt Ltd. 32071382201/2013-14	SEZ Works Contract	2.29 14.50	0.3324	0.0465	0.6648	1.04	Reply not received	Final reply not received
27	CTO, II Circle, Kottayam	Kottayam Drug House 32050283995/2011-12	Medicine II sale	32.03 4.00	1.2811	0.4868	2.5622	4.33	Reply not received	Final reply not received
28		Kottayam Drug House 32050283995/2012-13	Medicine II sale	33.70 5.00	1.6849	0.4381	3.3699	5.49	Reply not received	Final reply not received
29	CTO, (WC), Kozhikode	M/s Malabar Builders India Limited 32522961115/2012-13	Sub Contract work	10.45 3.00	0.3135	0.0815	0.6271	1.02	Reply not received	Final reply not received
30		M/s Home land builders 32111573464/2013-14	Sub Contract	1.11 3.00	0.0334	0.0047	0.0669	0.10	Reply not received	Final reply not received

Sl. No.	Name of office	Name of assessee TIN/Year	Nature of exemption	Turnover of Exemption Claimed Rate of Tax %	Tax Due	Interest Due	Penalty	Total due	Reply of the Assessing Officer	Remarks
			work							
31		M/s Appollo Build Tec India (P) Ltd 32111574906/2013-14	Sub Contract work	0.71 3.00	0.0213	0.0030	0.0426	0.07	Reply not received	Final reply not received
32		M/s Monarch Builders and Developers 32111500893/2013-14	Sub Contract work	1.57 3.00	0.0471	0.0066	0.0942	0.15	Reply not received	Final reply not received
				1007.71	45.6174	14.5302	91.2348	151.38		

Appendix -IX

(Ref: Paragraph 2.4.7.6 - bullet 9)

Details of irregular claim of exemption by contractors opted for compounding

(₹ in crore)							
Sl. No.	Name of office	Name of assessee TIN/Year	Exemption Claimed in respect of sale value of land Rate of Tax %	Tax Due	Interest Due	Penalty	Total Due
1	CTO (WC), Palakkad	Classic Builders 32091640863/2010-11	0.32 3.00	0.0095	0.0005	0.0190	0.03
2		Classic Builders 32091640863/2012-13	0.48 3.00	0.0143	0.0037	0.0287	0.05
3		Pazheri Properties & Developers (P) Ltd 32091608709/2011-12	0.29 3.00	0.0088	0.0034	0.0177	0.03
4		Pazheri Properties & Developers (P) Ltd 32091608709/2012-13	0.25 3.00	0.0075	0.0019	0.0150	0.02
5		Pazheri Properties & Developers (P) Ltd 32091608709/2013-14	0.12 3.00	0.0035	0.0005	0.0069	0.01
6		Chanthankulam Projects & Developers (P) Ltd 32091659717/2011-12	0.79 3.00	0.0238	0.0091	0.0477	0.08
7		Chanthankulam Projects & Developers (P) Ltd 32091659717/2012-13	0.73 3.00	0.0219	0.0057	0.0437	0.07
8		Rajan K 32589750916/2012-13	2.49 3.00	0.0747	0.0194	0.1493	0.24
9	CTO (WC), Kannur	Sreerosh Properties (P) Ltd 32121266804/2012-13	1.03 3.00	0.0309	0.0080	0.0618	0.10
10		Sreerosh Properties (P) Ltd 32121266804/2013-14	4.70 3.00	0.1411	0.0198	0.2822	0.44
11		SB Developers 32121208045/2011-12	0.38 3.00	0.0115	0.0044	0.0230	0.04
12		SB Developers 32121208045/2012-13	0.40 3.00	0.0121	0.0031	0.0242	0.04
13	CTO (WC), Kozhikode	Beeline Builders and Developers Pvt. Ltd. 32111511849/ 2012-13	0.18 3.00	0.0053	0.0014	0.0107	0.02
14		M/s Pentium Construction 32111514595/2011-12	3.74 3.00	0.1122	0.0426	0.2244	0.38
15		M/s Pentium Construction 32111514595/2012-13	1.63 3.00	0.0489	0.0127	0.0977	0.16
16		M/s Hilite Builders 32111555084/2010-11	6.57 3.00	0.1971	0.0986	0.3942	0.69
17		M/s Hilite Builders 32111555084/2011-12	4.93 3.00	0.1479	0.0562	0.2957	0.50
18	CTO (WC), Ernakulam	M/s Jayaraj Properties 32072015935/2010-11	0.20 3.00	0.0060	0.0030	0.0120	0.02
19		M/s Oxoniya Builders and Developers (P) Ltd	0.52 3.00	0.0155	0.0022	0.0310	0.05

(₹ in crore)							
Sl. No.	Name of office	Name of assessee TIN/Year	Exemption Claimed in respect of sale value of land Rate of Tax %	Tax Due	Interest Due	Penalty	Total Due
		32072022628/2013-14					
20		M/s Sophia Builders 32072048605/2013-14	1.49 3.00	0.0447	0.0063	0.0895	0.14
21		M/s Sophia Builders 32072048605/2012-13	1.90 3.00	0.0570	0.0148	0.1141	0.19
			33.14	0.9942	0.3171	1.9884	3.30

Appendix -X

(Ref: Paragraph 2.4.7.7 - bullet 1)

Suppression of import purchases than that reported with Customs Department

(₹ in crore)						
Sl. No.	Name of the Office	Name of the assessee	As per customs data	As per annual returns	Suppression of turnover	Total due including interest and penalty
		TIN/Year				
1	CTO, Special Circle, Kannur	ABC Impex/ 32122208633/2010-11	0.4304	0.0948	0.3356	0.15
2		Hollywood Panels 32121087952/2010-11	0.7927	0.7664	0.0263	0.01
3		Hollywood Panels 32121087952/2013-14	1.1488	1.0973	0.0515	0.02
4		IBNA Plywood & Decors 32120256025/2010-11	2.0923	2.05	0.0423	0.02
5		Wood Board 32120699354/2013-14	1.248	1.2151	0.0329	0.01
6	CTO, Special Circle I, Kozhikode	Mermeritalia Bldg Products 32110870307/2012-13	2.8654	2.4754	0.39	0.17
7		Mermeritalia Bldg Products 32110870307/2014-15	2.8103	1.2454	1.5649	0.69
8		Spaniso Studio 32110684457/2012-13	16.2975	14.3335	1.964	0.86
9		Spaniso Studio 32110684457/2013-14	18.7102	16.4999	2.2103	1.01
10	CTO, Special Circle II, Kozhikode	Marble Gallery 32110337812/2012-13	2.6205	2.1739	0.4466	0.2
11		Marble Gallery 32110337812/2013-14	5.3757	5.1013	0.2744	0.12
12		Thai Impex(P) Ltd 32110787962/2013-14	38.7394	32.2658	6.4736	2.95
13		Thai Impex(P) Ltd 32110787962/2014-15	44.8854	35.9187	8.9667	3.93
14		Excel Timber 32110338025/2010-11	11.118	10.1505	0.9675	0.42
15		Excellent Timber Imp & Exp 32110366825/2010-11	2.1761	0.7264	1.4497	0.64
16		Excellent Timber Imp & Exp 32110366825/2011-12	2.2222	1.8924	0.3298	0.14
17		Hillwood furniture 32110373744/2010-11	35.5343	21.1085	14.4258	6.33
18		Hillwood furniture 32110373744/2011-12	64.0134	34.1808	29.8326	11.75
19		Hillwood furniture 32110373744/2013-14	69.4508	41.1415	28.3093	12.89
20		Hillwood Imports and Exports 32110371112/2012-13	37.9623	32.6002	5.3621	2.36
21	CTO, I Circle, Kozhikode	Stone Impex 32110787902/2014-15	0.0516	0	0.0516	0.02
22	CTO Special Circle I, Ernakulam	Kajaria Ceramics 32071516042/2014-15	44.3881	44.2712	0.1169	0.05
23		Espion International 32071577837/2012-13	2.8053	1.1898	1.6155	0.71
24		Westwood floorings 32071536202/2011-12	0.449	0.3123	0.1367	0.06
25		Westwood floorings 32071536202/2012-13	0.9168	0.8774	0.0394	0.02

(₹ in crore)						
Sl. No.	Name of the Office	Name of the assessee	As per customs data	As per annual returns	Suppression of turnover	Total due including interest and penalty
		TIN/Year				
26	CTO, Special Circle II, Ernakulam	Purnima Distributors 32070326905/ 2011-12	0.6349	0	0.6349	0.27
27		Purnima Distributors 32070326905/2012-13	0.4733	0	0.4733	0.21
28		Purnima Distributors 32070326905/2013-14	0.7178	0	0.7178	0.33
29	CTO, Special Circle III, Ernakulam	Somany Ceramics 32070445604/2010-11	4.988	0	4.988	2.19
30		Tayash Trade Impex (P) Ltd 32070455109/2010-11	0.0938	0.0617	0.0321	0.01
31		Kairali Granite 32070446392/2012-13	4.1103	3.4854	0.6249	0.28
32		Oriental Timber 32070415824/2010-11	0.7474	0.37	0.3774	0.17
33		Oriental Woods 32070405824/2011-12	18.4942	10.6015	7.8927	3.34
34		Premier Timbers 32070437212/2012-13	3.918	3.0077	0.9103	0.4
35		Premier Timbers 32070437212/2013-14	2.9307	2.6453	0.2854	0.13
36		Royal Impex 32070430923/2011-12	26.6942	24.9028	1.7914	0.76
37		Royal Impex 32070430923/2012-13	30.9031	29.3513	1.5518	0.68
38		The Wood Ind 32071304204/2011-12	13.9636	13.6138	0.3498	0.15
39		The Wood Ind 32071304204/2013-14	6.9393	6.5194	0.4199	0.19
40		The Wood Ind 32071304204/2014-15	4.9502	4.2561	0.6941	0.3
41	CTO, Special Circle, Mattancherry	Safee Systems 32150797086/2011-12	0.4523	0.2103	0.242	0.1
42		Surabhi Woods 32150836024/2011-12	9.9561	7.545	2.4111	1.02
43		Surabhi Woods 32150836024/2013-14	4.612	3.004	1.608	0.73
44		Ukkens Timbers 32150869784/2011-12	1.2348	0	1.2348	0.52
45		Ukkens Timbers 32150869784/2012-13	1.2348	1.1931	0.0417	0.02
46	CTO, Special Circle (Produce) Mattancherry	Popular Timbers 32150601628/2011-12	16.4735	15.7955	0.678	0.29
47		Popular Timbers 32150601628/2012-13	23.875	18.8792	4.9958	2.2
48		Popular Timbers 32150601628/2014-15	17.5722	15.5695	2.0027	0.88
49	CTO, Special Circle, Perumbavoor	Classic wood and veneers 32151335534/2012-13	2.7926	2.477	0.3156	0.14
50		Classic wood and veneers 32151335534/2013-14	2.2777	1.627	0.6507	0.3
51		Classic wood and veneers 32151335534/2014-15	0.6569	0.4227	0.2342	0.1

(₹ in crore)						
Sl. No.	Name of the Office	Name of the assessee	As per customs data	As per annual returns	Suppression of turnover	Total due including interest and penalty
		TIN/Year				
52		Delta Wood Panel 32151258112/2012-13	0.4683	0.2667	0.2016	0.09
53		Delta Wood Panel 32151258112/2013-14	0.285	0.2599	0.0251	0.01
54		United Timber industries 32151480682/2011-12	5.8152	2.4018	3.4134	1.45
55		United Timber industries 32151480682/2013-14	1.9874	0.6741	1.3132	0.6
56		VS Timbers Industries 32151458305/2011-12	26.8232	18.8492	7.974	3.38
57		VS Timbers Industries 32151458305/2012-13	37.0385	18.6668	18.3717	8.09
58		VS Timbers Industries 32151458305/2013-14	36.3444	17.8426	18.5018	8.42
59		VS Timbers Industries 32151458305/2014-15	40.9998	24.1434	16.8564	7.38
60	CTO, I Circle, Kannur	SmartIndia Exports & Imports 32120589611/2012-13	0.35	0.3047	0.0453	0.02
61		SmartIndia Exports & Imports 32120589611/2013-14	1.7211	1.0262	0.6949	0.32
62	CTO, II Circle, Kannur	Goodwood Products 32120657155/2010-11	0.1198	0	0.1198	0.05
63		Goodwood Products 32120657155/2011-12	1.37	0	1.37	0.58
64		Goodwood Products 32120657155/2014-15	1.433	0	1.433	0.63
65		Prestige Veeneers 32120607104/2014-15	0.7943	0.7689	0.0254	0.01
66	CTO, Special Circle, Thiruvananthapuram	Binoy Marbles & Granites 32010673454/2014-15	0.3807	0.2809	0.0998	0.04
67	CTO, Special Circle, Kottayam	Southern Timber depot 32050997155/2010-11	3.873	2.8639	1.0091	0.44
68		Southern Timber depot 32050997155/2011-12	1.9567	1.3868	0.5699	0.24
69		Southern Timber depot 32050997155/2012-13	5.1503	3.4099	1.7404	0.77
70		Southern Timber depot 32050997155/2013-14	2.9109	2.8652	0.0457	0.02
71		Southern Timber depot 32050997155/2014-15	19.9798	1.6422	18.3376	8.03
72		Sree & Co32050566506/2011-12	1.0825	0.9554	0.1271	0.05
73		Sree & Co32050566506/2012-13	1.4276	1.3511	0.0765	0.03
74		Travancore cements32050212265/2012-13	5.2577	0	5.2577	2.31
75		Travancore cements32050212265/2013-14	9.1985	0	9.1985	4.19
		Total	817.57	569.19	248.38	108.38

Appendix -XI

(Ref: Paragraph 2.4.7.8 - bullet 1)

Details of turnover short reported by dealers with reference to the sales invoices issued by them

Sl. No.	Name of Office	Name of assessee TIN/Year	Turnover as per invoices Conceded in the return	Turnover difference Rate of tax	Tax due	Interest due	Penalty	Total due	Reply of the Assessing Officer	Remarks
1	CTO, Special Circle I, Ernakulam	Aswathywud 32070216205/2011-12	$\frac{9.59}{9.30}$	$\frac{0.29}{4\%-5, 12.5\%-95}$	0.0361	0.0137	0.0721	0.12	Pre assessment notice issued based on the Audit observation	Final reply not received
2		M/S. B.H. Mammi 32070281152/2012-13	$\frac{14.04}{13.81}$	$\frac{0.23}{5\%}$	0.0119	0.0031	0.0238	0.04	Reply not received	Final reply not received
3		Modern Sports Industries 32070274705/2010-11	$\frac{8.47}{7.32}$	$\frac{1.15}{4\%-95, 12.5\%-5}$	0.0509	0.0255	0.1018	0.18	Pre assessment notice issued based on the Audit observation	Final reply not received
4		National Steel Company 32070297442/2010-11	$\frac{30.15}{29.84}$	$\frac{0.31}{4\%}$	0.0126	0.0063	0.0252	0.04	Pre assessment notice issued based on the Audit observation	Final reply not received
5		Playwell Sports. 32071674442/2012-13	$\frac{12.10}{11.71}$	$\frac{0.39}{5\%-96, 13.5\%-4}$	0.0208	0.0054	0.0415	0.07	Pre assessment notice issued based on the Audit observation	Final reply not received
6		Shree Mahaveer Traders 32070235015/2012-13	$\frac{24.00}{22.46}$	$\frac{1.54}{1\%}$	0.0154	0.0040	0.0308	0.05	Pre assessment notice issued based on the Audit observation	Final reply not received
7	CTO, Special Circle II, Ernakulam	Build Aid Corporation 32071886414/2012-13	$\frac{8.57}{8.46}$	$\frac{0.11}{5\%-39, 13.5\%-61}$	0.0115	0.0030	0.0229	0.04	Replied that the dealer paid the entire tax collected	The observation is not on collected tax, but suppression of taxable turnover on which no tax was collected.
8		Rashtriya Ispat Nigam Ltd. 32070312595/2012-13	$\frac{445.39}{445.07}$	$\frac{0.32}{5\%}$	0.0158	0.0041	0.0316	0.05	Reply not received	Final reply not received
9	CTO, Special Circle III, Ernakulam	Tayash Trade 32070455109/2012-13	$\frac{6.55}{6.21}$	$\frac{0.34}{5\%-89,}$	0.0204	0.0053	0.0408	0.07	Reply not received	Final reply not received

Sl. No.	Name of Office	Name of assessee TIN/Year	Turnover as per invoices Conceded in the return	Turnover difference Rate of tax	Tax due	Interest due	Penalty	Total due	Reply of the Assessing Officer	Remarks (₹ in crore)
				13.5%-11						
10		Reliance Footprint Limited 32070473908/2011-12	<u>12.40</u> 9.01	<u>3.39</u> 4%-13, 12.5%-87	0.3865	0.1469	0.7730	1.31	Reply not received	Final reply not received
11		True Coat Paints (P) Ltd 32070474325/2011-12	<u>7.73</u> 7.28	<u>0.45</u> 12.50%	0.0562	0.0213	0.1124	0.19	Reply not received	Final reply not received
12		Traco Cable Co. Ltd 32070491572/2012-13	<u>53.55</u> 53.17	<u>0.38</u> 5%	0.0189	0.0049	0.0378	0.06	Reply not received	Final reply not received
13		Super LPG Services 32071203292/2010-11	<u>11.60</u> 11.04	<u>0.56</u> 4%-28, 12.5%-72	0.0571	0.0285	0.1143	0.20	Reply not received	Final reply not received
14		Essar Pipes & Profiles 32071214362/2012-13	<u>7.14</u> 6.88	<u>0.26</u> 5%	0.0130	0.0034	0.0260	0.04	Reply not received	Final reply not received
15	CTO, Special Circle, Kottayam	M & T Steels 32050266625/2011-12	<u>2.86</u> 2.70	<u>0.16</u> 4%-72, 12.5%-28	0.0105	0.0040	0.0210	0.04	Based on the Audit observation, Assessment completed creating additional demand	Collection particulars awaited
16		Rubber Dealer 32051028925/2010-11	<u>3.98</u> 3.50	<u>0.48</u> 4%	0.0192	0.0096	0.0384	0.07	Reply not received	Final reply not received
17	CTO, Special Circle, Thiruvananthapuram	ICICI Bank Limited 32010192584/2010-11	<u>16.65</u> 12.78	<u>3.87</u> 1%	0.0387	0.0193	0.0773	0.14	Reply not received	Final reply not received
18		ICICI Bank Limited 32010192584/2011-12	<u>45.89</u> 31.32	<u>14.57</u> 1%	0.1457	0.0553	0.2913	0.49	Reply not received	Final reply not received
19		Marikar(Motors)Ltd. 32010120325/2010-11	<u>71.34</u> 58.28	<u>13.06</u> 4%-2 12.5%-98	1.6095	0.8047	3.2190	5.63	Pre assessment notice issued based on the Audit observation	Final reply not received
20		QRS Retail Limited 32010155605/2010-11	<u>191.76</u> 190.74	<u>1.02</u> 4%-17, 12.5%-83	0.1125	0.0563	0.2251	0.39	Reply not received	Final reply not received
21		Variety Marbles 32010979634/2011-12	<u>69.67</u> 65.00	<u>4.67</u> 12.50%	0.5833	0.2217	1.1667	1.97	Reply not received	Final reply not received
22	CTO, Special I Circle, Kozhikode	The Calicut Tile Company 32110231015/2010-11	<u>7.50</u> 6.00	<u>1.50</u> 4%	0.0597	0.0298	0.1194	0.21	Reply not received	Final reply not received

Sl. No.	Name of Office	Name of assessee TIN/Year	Turnover as per invoices Conceded in the return	Turnover difference Rate of tax	Tax due	Interest due	Penalty	Total due	Reply of the Assessing Officer	Remarks
23	CTO, I Circle Ernakulam	Gowri Enterprises 32071524715/2011-12	<u>2.28</u> 1.70	<u>0.58</u> 4%-80, 12.5%-20	0.0333	0.0126	0.0666	0.11	Pre assessment notice issued based on the Audit observation	Final reply not received
24		Sparkle Sales 32071557892/2010-11	<u>4.50</u> 4.20	<u>0.30</u> 12.50%	0.0380	0.0190	0.0760	0.13	Pre assessment notice issued based on the Audit observation	Final reply not received
25	CTO I Circle Thiruvananthapuram	Blossom 32010683387/2011-12	<u>0.28</u> 0.18	<u>0.10</u> 12.50%	0.0125	0.0047	0.0250	0.04	Pre assessment notice issued based on the Audit observation	Final reply not received
26		Getech-Doppler Elevators Private Limited 32010663609/2012-13	<u>0.54</u> 0.23	<u>0.31</u> 13.50%	0.0415	0.0108	0.0830	0.14	Reply not received	Final reply not received
27		H.A.K Home Shoppee 32010601162/2011-12	<u>0.44</u> 0.33	<u>0.11</u> 4%-38 12.5%-62	0.0098	0.0037	0.0196	0.03	Reply not received	Final reply not received
28		Janatha 32010682465/2011-12	<u>1.50</u> 0.14	<u>1.36</u> 12.50%	0.1702	0.0647	0.3404	0.58	Reply not received	Final reply not received
29		Kopab 32010695256/2012-13	<u>2.74</u> 0.27	<u>2.48</u> 5%	0.1238	0.0322	0.2475	0.40	Reply not received	Final reply not received
30		M/S Abhay Busines Corporation 32010686807/2012-13	<u>2.79</u> 2.69	<u>0.10</u> 5%- 5, 13.5%-95	0.0132	0.0034	0.0263	0.04	Reply not received	Final reply not received
31		M/S Falcon Systems 32010647117/2011-12	<u>12.67</u> 12.37	<u>0.30</u> 4%	0.0121	0.0046	0.0242	0.04	Reply not received	Final reply not received
32		Metro Watches And Mobiles 32010665861/2010-11	<u>2.02</u> 1.70	<u>0.32</u> 12.5%	0.0402	0.0201	0.0804	0.14	Reply not received	Final reply not received
33		Sharief N Sharief 32010670361/2010-11	<u>3.56</u> 3.07	<u>0.49</u> 4%	0.0197	0.0098	0.0394	0.07	Pre assessment notice issued based on the Audit observation	Final reply not received
34		Vishnu Fashion Jewellery 32010627262/2010-11	<u>0.67</u> 0.01	<u>0.66</u> 4%	0.0264	0.0132	0.0526	0.09	Reply not received	Final reply not received

Sl. No.	Name of Office	Name of assessee TIN/Year	Turnover as per invoices Conceded in the return	Turnover difference Rate of tax	Tax due	Interest due	Penalty	Total due	Reply of the Assessing Officer	Remarks
35	CTO, II Circle, Thiruvananthapuram	Kailas Enterprises 32010776897/2010-11	<u>0.75</u> 0.45	<u>0.30</u> 1% -8, 4%- 92	0.0112	0.0056	0.0224	0.04	Reply not received	Final reply not received
36		Karthika Enterprises 32010755231/2010-11	<u>0.37</u> 0.04	<u>0.33</u> 12.5%	0.0408	0.0204	0.0816	0.14	Reply not received	Final reply not received
37		KMS Traders 32010789442/2010-11	<u>0.37</u> 0.21	<u>0.16</u> 4% -36, 12.5%-64	0.0148	0.0074	0.0297	0.05	Reply not received	Final reply not received
38		M.F Agencies & Provision Store 32010730986/2011-12	<u>1.10</u> 0.73	<u>0.37</u> 4%	0.0147	0.0056	0.0294	0.05	Reply not received	Final reply not received
39		Matha Agencies 32010747581/2012-13	<u>7.44</u> 7.05	<u>0.39</u> 13.5%-46, 20%- 54	0.0665	0.0173	0.1329	0.22	Reply not received	Final reply not received
40		Pamba Associates 32010787855/2011-12	<u>0.38</u> 0.02	<u>0.36</u> 4%	0.0145	0.0055	0.0290	0.05	Reply not received	Final reply not received
41		Royal Leather 32010755499/2011-12	<u>0.42</u> 0.07	<u>0.35</u> 4%- 74, 12.5%-26	0.0214	0.0081	0.0428	0.07	Reply not received	Final reply not received
42		Sabarinathan Iron & Traders 32010196555/2012-13	<u>1.43</u> 1.02	<u>0.41</u> 5%	0.0209	0.0054	0.0418	0.07	Reply not received	Final reply not received
43		Shibu Agencies 32010795562/2011-12	<u>6.47</u> 6.34	<u>0.13</u> 12.50%	0.0159	0.0060	0.0317	0.05	Reply not received	Final reply not received
44		Sree Manikandan Stores 32010764253/2011-12	<u>8.30</u> 5.10	<u>3.20</u> 4%	0.1279	0.0486	0.2557	0.43	Reply not received	Final reply not received
45	CTO, I Circle Kalamassery	Sreelekshmi Agencies 32010785414/2012-13	<u>0.22</u> 0.01	<u>0.21</u> 5%	0.0101	0.0026	0.0201	0.03	Reply not received	Final reply not received
46		Jemis Enterprise 32071228885/2010-11	<u>11.87</u> 11.60	<u>0.27</u> 4%- 14, 12.5%- 86	0.0308	0.0154	0.0616	0.11	Pre assessment notice issued based on the Audit observation	Final reply not received
47		Noveon Systems 32071356832/2011-12	<u>55.92</u> 54.84	<u>1.08</u> 4%	0.0431	0.0164	0.0863	0.15	Replied that the files were not yet transferred to the	Final reply not received

Sl. No.	Name of Office	Name of assessee TIN/Year	Turnover as per invoices Conceded in the return	Turnover difference Rate of tax	Tax due	Interest due	Penalty	Total due	Reply of the Assessing Officer	Remarks
48		Sreepriya Agencies 32070204922/2011-12	<u>1.68</u> 1.58	<u>0.10</u> 12.50%	0.0126	0.0048	0.0251	0.04	office. Hence the Audit observation were not verified	Final reply not received
49	CTO, I Circle, Thripunithura	Vinsa Todays 32070332586/2012-13	<u>4.46</u> 3.34	<u>1.12</u> 0%-22, 1%- 13, 5%-29, 13.5%-35, 20%- 1	0.0728	0.0189	0.1456	0.24	Replied that the files were not yet transferred to the office. Hence the Audit observation were not verified	Final reply not received
50	CTO, II Circle Thripunithura	Macronet Mercantile (P) Ltd. 32070204696/2012-13	<u>0.86</u> 0.49	<u>0.37</u> 5%	0.0184	0.0048	0.0369	0.06	Reply not received	Final reply not received
51		Reliance Hypermart Limited 32070425804/2011-12	<u>45.96</u> 39.20	<u>6.76</u> 0%-14, 1%- 4, 4%-61, 12.5%-19, 20%- 2	0.3553	0.1350	0.7106	1.20	Reply not received	Final reply not received
52		Web Solutions India Limited 32070447562/2010-11	<u>2.09</u> 1.27	<u>0.82</u> 4%	0.0328	0.0164	0.0656	0.11	Reply not received	Final reply not received
53	CTO, I Circle Kozhikode	Janatha Agencies 32110226651/2011-12	<u>3.58</u> 2.86	<u>0.72</u> 0%-13, 1%- 1, 4%-70, 12.5%-16	0.0345	0.0131	0.0690	0.12	Reply not received	Final reply not received
			<u>1,248.60</u> 1,175.01	<u>73.58</u>	<u>4.7951</u>	<u>2.0271</u>	<u>9.5902</u>	<u>16.41</u>		

Appendix -XII

(Ref: Paragraph 2.4.7.8 - bullet 3)

Details of excess claim of input tax credit than the output tax paid to Government account

Sl. No.	Office name of purchaser Name of purchaser TIN/Year	Office name of seller Name of seller TIN/Year	ITC availed for the purchase from the seller	Corresponding OPT paid by the seller	Excess IPT claimed	Interest due	Penalty	Total due	Reply of the assessing officer	Remarks
1	CTO, Special Circle Mattanchery Steel House 32150242225/ 2010-11	CTO, Special Circle II Ernakulam Chettinad Cement Corporation Ltd 32070316342/2010-11	4.19	3.24	0.9462	0.4731	1.8923	3.31	CTO Special Circle Aluva replied that Steel India's purchase is correct, hence Chettinad should be assessed.	Reply of the CTO Special Circle II Ernakulam is awaited
2	CTO, Special Circle Mattanchery Janatha Trading Corporation 32150217172/ 2010-11	CTO, Special Circle II Ernakulam Chettinad Cement Corporation Ltd 32070316342/2010-11	5.07	4.50	0.5777	0.2889	1.1555	2.02	CTO Special Circle Aluva replied that the file was transferred to CTO Aluva	Reply of the CTO Special Circle II Ernakulam and CTO Aluva are awaited
3	CTO, Special Circle Thiruvananthapuram T.V Sundram Iyengar & Sons Ltd 32010188782/2010-11	CTO, Special Circle I, Ernakulam Ashok Leyland Ltd 32070200174/2010-11	30.64	29.49	1.1472	0.5736	2.2945	4.02	Based on the Audit observation the self assessment of Ashok Leyland re-opened and completed by creating additional demand of ₹ 1.78 crore	Collection particulars awaited.
4	CTO, Special Circle Palakkad Eram Motors Private Ltd. 32090664216/2012-13	CTO, Special Circle III, Ernakulam Mahindra and Mahindra Ltd. 32070475214/2012-13	44.19	43.76	0.4312	0.1121	0.8625	1.41	Reply not received	Final reply not received
5	CTO, Special Circle I	CTO, Special Circle II,	1.16	0.27	0.8898	0.2313	1.7796	2.90	Reply not received	Final reply not received

Sl. No.	Office name of purchaser Name of purchaser TIN/Year	Office name of seller Name of seller TIN/Year	ITC availed for the purchase from the seller	Corresponding OPT paid by the seller	Excess IPT claimed	Interest due	Penalty	Total due	Reply of the assessing officer	Remarks
	<u>Ernakulam</u> Max Enterprise 32071561389/2012-13	<u>Ernakulam</u> Supermax Personal Care Pvt. Ltd. 32070310839/2012-13								
6	CTO, Special Circle I, <u>Ernakulam</u> Nook Micro Distribution 32070209499/2012-13	CTO, Special Circle I <u>Ernakulam</u> Redington India Ltd. 32070276865/2012-13	0.66	0.06	0.6014	0.1564	1.2028	1.96	Reply not received	Final reply not received
7	CTO, Special Circle, <u>Kannur</u> Sangam Stationery 32120547682/2012-13	CTO, Special Circle II, <u>Ernakulam</u> Supermax Personal Care Pvt. Ltd. 32070310839/2012-13	0.73	0.13	0.6023	0.1566	1.2047	1.96	Reply not received	Final reply not received
8	CTO, Special Circle III, <u>Ernakulam</u> Eorinetal Timbers 32070455144/2012-13	CTO, Special Circle III, <u>Ernakulam</u> Oriental Woods 32070405824/2012-13	1.94	1.88	0.0581	0.0151	0.1161	0.19	Reply not received	Final reply not received
9	CTO, Special Circle III, <u>Ernakulam</u> Oriental Woods 32070405824/2012-13	CTO, Special Circle III, <u>Ernakulam</u> Eorinetal Timbers 32070455144/2012-13	2.35	1.77	0.5781	0.1503	1.1562	1.88	Reply not received	Final reply not received
10	CTO, Special Circle I, <u>Kozhikode</u> ABT Industries Limited 32110278895/2012-13	CTO, Special Circle, <u>Palakkad</u> Castrol India Ltd 32090264425/2012-13	0.19	0.14	0.0590	0.0153	0.1179	0.19	Reply not received	Final reply not received
			91.12	85.23	5.88	2.1728	11.7821	19.84		

Appendix -XIII

(Ref: Paragraph 2.4.7.10 - bullet 2)

Details of OR/CR cases reported on which no action was taken

						(₹ in crore)
Sl. No.	Office Name	Dealer Name	Assessment year	Crime No. of the Intelligence wing	Date of receipt of the case	Amount of penalty/CF
1	CTO (WC), Palakkad	M/s Premier Builders, Palakkad	2010-11	VCR-IV/149/11-12	20.09.12	0.0015
2		M/s Poshak Agrivael (P) Ltd	2011-12	E-123/11-12/VLM	18.12.12	0.0016
3		M/s Malabar Borewells	2011-12	E-395/10-11/LR	24.6.13	0.0008
4		Consolidated Consurtium Ltd	2013-14	OR-777/13-14	23.9.13	0.0189
5			2012-13	OR-1102/13-14	10.10.13	0.0034
6		Oceanus Dwelling(P) Ltd	2011-12	OR-755/11-12	28.11.13	0.0005
7		Vinod Kumar	2009-10	OR-173/109-10	13.2.14	0.0004
8		Cheerans Structural, Chalissery	13-14	OR-764/13-14	21.4.14	0.0012
9		PCM Automotive Designers	2011-12	VC-VIII/896/11-12	15.5.14	0.0012
10			2012-13	VC-VIII/192/12-13	15.5.14	0.0007
11		Span Constructions, Ottapalam	2013-14	IB(A)/14/2013-14 dated 28.4.14	25.5.14	0.0016
12		M/s Supergood homes, Metupalayam	2012-13	IB(B)67/2013-14	2.6.14	0.0008
13		P Manikandan, HK Constructions	2012-13	VC-IV/642/12-13 dated 6.5.13	16.6.14	0.0006
14		M/s Keechery Solutions (P) Ltd	2010-11	VC-I/686/2010-11 dated 2.5.12	23.6.14	0.0005
15		M/s Eagle and Omega Computers, Meenakshipuram	2012-13	VC-IV/683/12-13 dated 28.12.12	7.7.14	0.0010
16		M/s Medha Servo Drivers	2013-14	VCR 46/13-14 of IO, Rapid Action, Kozhikode	11.7.14	0.0149
17		M/s Eagle and Omega Constructions	2013-14	VC-IV/17/13-14 dated 15.7.14	5.9.14	0.0017
18		Anil Santhosh Associates	2014-15	VC-V/22/14-15 dated 18.7.14	5.9.14	0.0045
19		Consolidated construction Consortium	2011-12	E-161/11-12 dated 2.7.13	5.9.14	0.0004
20		M/s RPP Infra Projects Ltd	2011-12	E/33/11-12 of CTO (E), Palakkad	19.9.14	0.0015
21		K Manoj, Elapully	2011-12	E/1833/11-12	19.9.14	0.0009
22		Consolidated Construction Consortium	2010-11	E-1320/10-11 dated 2.9.13 of CTO(E), Palakkad	10.10.14	0.0006
23			2012-13	E-71/12-13 dated 19.9.13 of CTO (E), Palakkad	10.10.14	0.0030
24			2012-13	E-16/12-13 dated 19.9.13 of CTO (E), Palakkad	10.10.14	0.0142
25		M/s Sandhya Construction, Palakkad	2011-12	IPD/III/37/11-12 dated 24.2.12 of IO Squad No. III, Palakkad	25.10.14	0.0758
26		Shri Manikantan, Kanjikode	2013-14	VC-VII/584/2013-14 dated 22.9.14 of IO, Squad No. VII, CT, Palakkad	5.11.14	0.0015

(₹ in crore)						
Sl. No.	Office Name	Dealer Name	Assessment year	Crime No. of the Intelligence wing	Date of receipt of the case	Amount of penalty/CF
27	CTO (WC), Kannur	M/s Kancos Kadirur	2012-13	IB-1-3/14-15 dated 31.5.14 of IO (IB), Kozhikode	23.7.14	0.0020
28		M/s Peak Developers, Kannur	2012-13	Order No. 15©5/14-15 of IO, Squad No. IV, Kannur	23.9.14	0.0177
29	CTO (WC), Kozhikode	M/s Kaliyan Erectors, Kozhikode	2010-11	VCR NO.1075/2010-11 dated 22.06.11 of the IO, Rapid action	22.2.12	0.0020
30		M/s Gunja Constructions	2011-12	Order No. SQ V/Or-233/2011-12 dated 22.3.12 of IO, Sq IV Kozhikode	26.6.12	0.0800
31		M/s Techno Plumping and Sanitary works, Kozhikode	2011-12	Order No. ER.V/2/2012-13 dated 21.4.12 of IO, Squad IV, Kozhikode	26.6.12	0.0033
32		M/s SS New life style, RC road, Kozhikode	2009-10	Order No. IB.II/E/18/11-12/E dated 30.11.12 of IO(IB) Kozhikode	20.7.12	0.0141
33		M/s SS New life style, RC road, Kozhikode	2010-11	Order No. IB.II/E/18/11-12/E dated 25.8.12 of IO(IB) Kozhikode	3.9.12	0.0758
34		M/s Malabar Aluminium Fabricators, Orkateri	2011-12	Order No. TCR 15/11-12 dated 22.9.12 of IO, Sq. IV Kozhikode	7.1.13	0.0208
35		M/s Soubhaya Builders, Kozhikode	2011-12	Order No. IB.II/E/2/12-13/D dated 16.5.13 of IO(IB), Kozhikode	14.6.13	0.0032
36		M/s Rods and Creels, Malaparamba	2010-11	Order No. VCR.341/10-11 dated 5.6.12 of IO, Rapid Action	27.6.13	0.0013
37		M/s PMK Constructions, Kozhikode	2010-11	Order No. ER 84/11-12 OR No.162/10-11 dated 19.8.13 of STO (E), Kozhikode	26.8.13	0.0004
38		M/s Safe Coating system (P) Ltd	2011-12	Order No. IB.II/E/2/12-13/D dated 7.12.13 of IO(IB), Kozhikode	10.1.14	0.0001
39			2011-12	Order No. IB.II/E/19/12-13/E dated 7.12.13 of IO(IB), Kozhikode	10.1.14	0.0010
40		M/s Bharat Geo System (P) Ltd	2011-12	Order No ER 557/11-12 dated 8.1.14 of STO (E), Kozhikode	21.1.14	0.0042
41		M/s Alfa Architectural System	2011-12	Order No VCR No.344/11-12	24.1.14	0.0022
42		M/s Rods and Creels, Calicut	2011-12	ER 617/11-12 dated 15.3.14	21.3.14	0.0030
43		M/s Gina Enterprises	2012-13	VCR 3247/12-13	24.3.14	0.0035
44		Universal road marketing	2012-13	VCR No.234/12-13	24.3.14	0.0115

						(₹ in crore)
Sl. No.	Office Name	Dealer Name	Assessment year	Crime No. of the Intelligence wing	Date of receipt of the case	Amount of penalty/CF
45		Express Foundation, Calicut	2012-13	ER 92/12-13/OR81/1/12-13 dated 21.3.14 of STO (E), Kozhikode	12.5.14	0.0047
46		Safiyulla KV, Calicut	2011-12	IB.IIE 17/13-14 of IO (IB) II, Calicut	30.5.14	0.0093
47		Hajee AP Bava, Calicut	2012-13	VCR518/12-13 dated 12.2.14 of IO (I), Rapid action, Kozhikode	26.6.14	0.0135
48		M/s Sigma Machine and Engineering Co	2013-14	IB.II.E/01/14-15 dated 31.5.14	26.6.14	0.0014
49		IP Steel Decors, Calicut	2014-15	IB.II/2/14—15/F	6.8.14	0.0054
50		Origin Consultants	2012-13	IBI/E75/14-15	7.8.14	0.0016
51		Aluminium World, Calicut	2012-13	ER 609/12-13	18.9.14	0.0031
52		Sabi Engg. Co	2013-14	VCR OR 124/13-14 dated 13.5.14 of IO, Rapid action, Kozhikode	4.10.14	0.0094
53		PS Constructions Chalappuram	2013-14	VCR II/308//13-14 dated 3.4.14 of IO, Rapid action, Kozhikode	14.10.14	0.0003
54		Metro tech, Calicut	2013-14	IB II E14*2013-14/D dated 12.11.14 of IO (IB) II, Kozhikode	4.12.14	0.0057
55	CTO (WC), Ernakulam	M/s Infra interiors, Palarivattom	2009-10	OR.III/246/09-10 dated 8.10.10 of IO, Squad No.III, Ernakulam	6.3.14	0.0007
56		M/s L&T Ltd, Ernakulam	2008-09	OR No. II/VC/777/2007-08 dated 12.2.14 of IO, Squad No. II, Ernakulam	8.3.14	0.0056
57		M/s L&T Ltd, Ernakulam	2007-08	OR No. II/VC/776/2007-08 dated 12.2.14 of IO, Squad No. II, Ernakulam	8.3.14	0.0034
58		M/s Travancore Communications	2011-12	OR III/847/11-12 dated 14.1.13 of the IO, Squad III, Ernakulam	11.3.14	0.0006
59		M/s Universal Electricals, Vytilla	2011-12	OR No.III/1081/2011-12 dated 14.1.13 of the IO, Squad No. III, Ernakulam	11.3.14	0.0009
60		M/s Skyline Builders, Kochi	2008-09	OR No. VII/235/12-13 dated 10.2.14 of IO, Squad No. III, Ernakulam	13.3.14	0.0082
61		M/s Suncon Some JV, Rohini	2008-09	OR 470/A-1/08-09 dated 1.1.14 of the CTO (E) Mattanchery	20.3.14	0.0035
62		Wire less TT Info services	2008-09	OR 994/6/08-09 dated 17.1.14 of the CTO (E), Mattanchery	20.3.14	0.0016
63		Alacets Enterprises, Kochi	2008-09	OR-189/08-09 dated 20.06.13 of the CTO (E), Mattancherry	20.3.14	0.0010
64		Escon Elevators (P) Ltd	2009-10	OR I/834/2009-10	25.3.14	0.0298

(₹ in crore)						
Sl. No.	Office Name	Dealer Name	Assessment year	Crime No. of the Intelligence wing	Date of receipt of the case	Amount of penalty/CF
				dated 14.2.2014 of Squad No. I, Ernakulam		
65		Ajila Charms & Controls	2011-12	CR-02/11-12 dated 27.5.13 of the IO, Squad No. IV Ernakulam	28.3.14	0.0050
66		L & T, Ernakulam	2008-09	E-2279/08-09/WLR dated 16.09.09 of CTO (E), Palakkad	28.3.14	0.0008
67		Geographic infra Structure	2009-10	ORI/686/2009-10 dated 27.01.2013 of IO, Squad No.I, Ernakulam	28.3.14	0.0071
68		M/s Olive Builders	2011-12	Order No.IBE/OR-23/2013-14 dated 26.2.14 of IO(IB), Ernakulam	1.4.14	0.0302
69		M/s Sree Narayana Shopping Complex	2012-13	Order No IBH-I/IP-150/12-13 dated 15.1.2014	7.5.14	0.0006
70		Assured Services (P) Ltd	2011-12	Order No. IBE-IIIR-101/2013-14 dated 27.02.14 of the IO(IB), Ernakulam	20.6.14	0.0400
71		Infra Constructions, Vallarpadom	2008-09	Order No. 4093/08-09 dated 30.9.13 of the CTO (E), Mattanchery	18.7.14	0.0127
72		KM Elias Constructions, Kakkanad	2013-14	Order No. IBM/IV/IP-32/13-14 dated 29.5.14 of the IO(IB), Mattanchery	2.8.14	0.0028
73		M/s Square Associates, Kochi	2010-11	Order No IBE-IV/OP-5/2014-15 dated 10.06.14 of IO(IB), Ernakulam	14.08.14	0.0057
74		Seawood Homes (India)(P) Ltd	2011-12	Order No. IBE/V/OR-3/2013-14 dated 20.11.13 of the IO(IB), Ernakulam	14.8.14	0.0063
75			2012-13	Order No. IBE/V/OR-4/2013-14 dated 20.11.13 of the IO(IB), Ernakulam	14.8.14	0.0516
76		KA Hassanair, Kakkand	2014-15	Order No. IBM-IV/IR-16/14-15/OR-9/ dated 10.6.14 of IO(IB), Mattancherry	29.9.14	0.0005
77		Incration Designs & Contracts (P) Ltd	2011-12	Order No. IBM/III/OR-19/14-15 dated 23.06.14 of IO(IB), Mattancherry	27.9.14	0.0029
78		Kirloskar Brothers (P) Ltd	2009-10	Order No. OR-307/09-10 dated 17.7.14 of the CTO (E), Mattancherry	4.10.14	0.0016
79		Valiyilil Engineers, Kalamassery	2014-15	Order No. CR V/07/14-15 dated 22.07.14 of IO, Squad	4.10.14	0.0010

						(₹ in crore)
Sl. No.	Office Name	Dealer Name	Assessment year	Crime No. of the Intelligence wing	Date of receipt of the case	Amount of penalty/CF
				No. IV, Ernakulam		
80		Arvin Interiors (P) Ltd, Cochin	2009-10	Order No. E-346/09-10/MLR dated 28.3.12 of the CTO (E), Palakkad	23.10.14	0.0005
81		Flair Alliance Builders, Kaloor	2012-13	Order No. IR-59/14-15/OR-17/14-15 dated 22.08.14 of the CTO (E), Mattancherry	23.10.14	0.1063
82		Soma Enterprises Ltd, Cheranallur	2009-10	Order No. OR 240/3/09-10 dated 13.9.14 of the CTO (E), Mattancherry	7.11.14	0.1024
Total						0.89

Glossary of terms

Are	Unit of measuring land; 100 ares = one hectare
Check post module	Module of the KVATIS in which the transactions of check post are recorded.
JanaSevena Kendram	Single window system provided by Government under Kerala State IT Mission to receive revenues of various departments in each district.
One case	Box containing eight bottles of liquor
Special Circle	Circle dealing with assessment files having tax effect more than ₹ 10 lakhs
ARR&ERC	Aggregate Revenue Requirement & Expected Revenue from Charges
CEI	Chief Electrical Inspector
EHT	Extra High Tension
EI	Electrical Inspector
HT	High Tension
JSK	JanaSevana Kendram
KDHP	Kannan Devan Hills Plantations Company (P) Ltd
KSEBL	Kerala State Electricity Board Limited
KSERC	Kerala State Electricity Regulatory Commission
T&D	Transmission and Distribution
TRAI	Telecom Regulatory Authority of India