

# Appendices

**APPENDIX-I**  
**Action taken on the recommendations accepted by the Departments/Government**  
*(Reference Para No. 1.8)*

Year of Audit Report	Name of PA	No. of recommendations	No. of recommendations accepted by the Department	Details of accepted recommendations	Status
2010-11	Utilisation of declaration forms in inter-state trade and commerce	5	4	Creating a database of exemption/concession of tax granted in inter-state trade and commerce.	The database of registered dealers is available in database.
				Evolving a proper mechanism for the safe custody of declaration forms at the central level as well as at the level of nodal officers.	Double lock system has been introduced for safe custody of such declaration forms. On-line system have been introduced for such declaration forms.
				Uploading data pertaining to Central forms on the TINXSYS website to enable online cross verification.	Process is running smoothly.
				Preparing and publishing a database of dubious/risky dealers in the official website of the Commercial Tax Department.	Status of all the dealers have been uploaded on official website.
2010-11	Computerisation in Motor Vehicles Department	8	8	Formulating a long term IT strategy/plan for proper functioning system	Regular Training programs as per requirement in connection with different Modules of "VAHAN" and "SARATHI" software are being organised at various administrative levels. Regular AMC of hardware was being done through MoU signed at HQ level. Proposal for establishment of Departmental IT cell has been submitted to Government and it is under consideration.
				Verification of data entry relating to registration of vehicles to ensure data integrity	"VAHAN" and "SARATHI" software have provision for verification of data entry through data approval. Approval privilege is given to competent authority.
				Introducing proper data validation checks	Proper data validation checks have been incorporated in "VAHAN" and "SARATHI" software by NIC.
				Modifying the software to fulfil requirements of business rules like generation of demand notice/ recovery certificate/ arrear and MIS reports etc for better enforcement of the act and rules.	Software has the provision for generation of demand notice, arrear and MIS reports. Generation of recovery certificate through VAHAN software is under process.

**Audit Report (Revenue Sector) for the year ended 31 March 2016**

Year of Audit Report	Name of PA	No. of recommendations	No. of recommendations accepted by the Department	Details of accepted recommendations	Status
				Strengthening the application controls to prevent use of fake documents and to ensure reliability and usefulness of data.	Reliability and usefulness of data is being harnessed by making various reports as well as online.
				Ensuring early implementation of SARATHI and the Enforcement Module of VAHAN software.	SARATHI software implemented fully and enforcement module of VAHAN implemented at all offices by February 2015.
				Framing an IT security policy with adequate documentation with a credible threat assessment mechanism for harnessing optimum output from the system.	All the requisite IT security measures have been implemented in the Department.
				Training of personnel on system management and database operations	Department conducts regular training of VAHAN and SARATHI software operations through NIC.
2011-12	Working of Stamps and Registration Department	3	1	Bringing out a notification declaring the areas developed under the UP Industrial Development Act as development areas for the purpose of levy of additional stamp duty to remove this disparity.	In compliance notification on dated 22 March 2016 has been issued.
2012-13	Working of Enforcement Wing in Commercial Tax Department	5	5	Provision of mandatory filling of transaction details before on-line downloading of Form-38.	Now it has been made mandatory.
				Establishing input and validation controls for Transit Declaration Forms and a Disaster Management System.	Requisite provisions have been made by the Department.
				Developing a module to maintain database of repeated tax evading dealers/transporters.	The database is uploaded and available online for departmental officers.
				Provision for suitable devices to enforcement officers so that they may use the data available on the Commercial Tax website.	The system has been made online.
				Establishing system of follow-up of monitoring of seizure/survey cases by enforcement officers regarding final tax imposed/realised by AAs.	Online system is functional for monitoring of seizure/survey cases.
2013-14	Assessment, levy and collection	5	5	Department while passing the assessment order may consider to discuss in assessment order that burden of tax has not been passed on to the contractee and	Circular on 20.07.2016 has been issued in this regard directing the AAs to discuss the burden of tax and record it in their assessment

Year of Audit Report	Name of PA	No. of recommendations	No. of recommendations accepted by the Department	Details of accepted recommendations	Status
	of Tax on works contract			supporting documents for evidence should also be placed in assessment file.	orders.
				Department may consider to record reasons or justification for not imposing the penalty in assessment order while exercising discretionary power regarding not imposing the penalty.	Circular on 20.07.2016 has been issued in this regard.
				Department may consider to strengthen the internal audit in an effective manner and annual audit plan should be prepared in a realistic way.	Efforts are being made to strengthen the internal audit wing.
				Department may consider for carrying out market survey to detect unregistered contractors and bring them under the tax net in the interest of the revenue.	Circular on dated 23.09.2015 has been issued in this regard.
				Department may consider to maintain a separate database of contractors/ contractees consisting of date of registration, date of filing of return, exercise of option regarding compounding scheme, TDS deduction vis-à-vis claim.	All the information regarding works contract is available in the system.
2014-15	System of Assessment under VAT	7	3	The Government may consider for developing a mechanism for inter-departmental exchange of data/information and modalities for survey for the purpose of identification of unregistered dealers.	The Department has got the data from FSSAI UPPCL, Mandi, Labour Department and Panchayat for increasing tax base.
				The Government may take effective steps for finalization of assessment cases within the prescribed time limit.	System is completely online
				The Government may ensure proper scrutiny of returns by the Assessing authorities at the time of assessments to prevent leakage of revenue.	Online scrutinising system is developed for assessment officers.

Source: Information provided by the Department and available in the audit office

**APPENDIX-II**  
**Audit execution for the financial year 2015-16**  
*(Reference Para No. 1.9)*

<b>Sl. No.</b>	<b>Principal Head</b>	<b>Total No of auditable units</b>	<b>Units planned for audit</b>	<b>Units audited during 2015-16</b>
1	Taxes on Vehicles, Goods and Passengers	76	45	45
2	Entertainment Tax	75	17	16
3	Non-Ferrous Mining and Metallurgical Industries	75	20	20
4	Tax on Sales, Trade etc.	1,536	277	277
5	Stamps and Registration Fees	354	140	140
6	State excise	236	86	82
	<b>Total</b>	<b>2,352</b>	<b>585</b>	<b>580</b>

Source: Information available in the audit office

**APPENDIX-III**  
**Excavation of minerals beyond the limits fixed in EC (Stone lease)**  
*(Reference Para No. 2.4.6.1)*

(Amount in ₹)											
Sl. No.	Name of Unit	Name of Lease holder	Lease period	Date of EC and quantity approved	Period in which mineral excavated	Total excavation in cubic meter	Approved Excavation in EC in TPA/cubic meter	Extra Excavation beyond EC in cubic meter	Paid royalty	Price of minerals	Penalty
1	DMO Allahabad	M/s A. K. Enterprises	05 April 2010 to 04 April 2020	05 April 13	09 April 15 to 18 January 2016	61,200	NA/30,000	31,200	22,46,400	1,12,32,000	1,00,000
2	DMO Mirzapur	Anirudha Kumar Tiwari	22 February 2010 to 21 February 2015	20 September 2013	28 September 2015 to 22 February 2016	19,224	30,000/17,647	1,577	1,13,544	5,67,720	1,00,000
3		Akhilesh Kumar Singh	15 July 2015 to 14 July 2025	11 November 2014	22 September 2015 to 06 November 2015	19,930	12,000/7,059	12,871	9,56,682	47,83,410	1,00,000
					16 December 2015 to 23 February 2016	19,800	12,000/7,059	12,741	9,17,352	45,86,760	
<b>TOTAL</b>						<b>1,20,154</b>		<b>58,389</b>	<b>42,33,978</b>	<b>2,11,69,890</b>	<b>3,00,000</b>

Source: Information available on the basis of audit findings.

**APPENDIX-IV**  
**Excavation of minerals beyond the limits fixed in EC (Sand lease)**  
*(Reference Para No. 2.4.6.2)*

											(Amount in ₹)
Sl. No.	Name of Unit  DMO	Name of Lease holder	Lease period	Date of EC	Period in which mineral excavated	Total excavation in cubic meter	Approved Excavation in EC in TPA	Approved Excavation in EC in cubic meter	Excess Excavation beyond EC in cubic meter	Paid royalty	Price of minerals
1	Agra	Madan Lal	21.09.07 to 20.09.10 (Badhit Awadhi 14.10.14 to 13.09.15)	21.10.13	17.10.14 to 07.07.15	87,000	49,900	24,950	62,050	20,47,650	1,02,38,250
2	Allahabad	Gulab	24.06.14 to 23.06.17	12.10.13	24.06.14 to 23.06.15	70,020	44,000	22,000	48,020	15,84,660	79,23,300
3		Smt Manju Nishad	27.08.13 to 26.08.16	23.11.13	27.08.13 to 26.08.14	1,17,414	1,80,000	90,000	27,414	9,04,662	45,23,310
4		Smt Meena Devi	18.02.14 to 17.02.17	21.10.14	18.02.14 to 17.02.15	79,300	1,20,000	60,000	19,300	6,36,900	31,84,500
					18.02.15 to 04.01.16	1,14,290	1,20,000	60,000	54,290	17,91,570	89,57,850
5	Banda	Manoj Tiwari	13.06.13 to 12.06.16	07.03.13	01.11.14 to 11.06.15	2,40,970	4,50,000	2,25,000	15,970	11,97,750	59,88,750
6	Chitrakoot	Ghanshyam	17.12.11 to 16.12.14	03.11.14	02.04.14 to 21.04.14	7,650	10,000	5,000	2,650	1,98,750	9,93,750
					10.11.14 to 29.11.14	5,100	10,000	5,000	100	7,500	37,500
7	Fatehpur	Devendra Prasad	04.04.13 to 03.04.16	06.09.12	04.04.13 to 03.04.14	33,200	63,000	31,500	1,700	1,27,500	6,37,500
					04.04.14 to 03.04.15	46,300	63,000	31,500	14,800	11,10,000	55,50,000
					04.04.16 to 05.01.16	40,300	63,000	31,500	8,800	6,60,000	33,00,000
8		Sahiruddin	06.04.13 to 05.04.16	10.12.12	06.04.13 to 05.04.14	1,59,000	1,08,000	54,000	1,05,000	78,75,000	3,93,75,000
					06.04.14 to 05.04.15	68,900	1,08,000	54,000	14,900	11,17,500	55,87,500
9		Anil kumar Gupta	14.06.13 to 13.06.16	06.09.12	14.06.13 to 13.06.14	69,000	90,000	45,000	24,000	18,00,000	90,00,000
10		Shiv Saran Singh	06.04.13 to 05.04.16	18.09.12	06.04.13 to 05.04.14	75,700	90,000	45,000	30,700	23,02,500	1,15,12,500
11		Sukh Raj	28.02.14 to 27.02.17	11.10.13	28.02.14 to 27.02.15	1,44,900	2,00,000	1,00,000	44,900	33,67,500	1,68,37,500
12	Faizabad	Ram Narayan Prasad	05.12.13 to 04.12.16	12.10.13	05.12.14 to 04.12.15	23,700	35,000	17,500	6,200	2,04,600	10,23,000
13	Hamirpur	Ashok Kumar	26.02.13 to 25.02.16	26.10.12	26.02.13 to 25.02.14	86,850	50,000	25,000	61,850	46,38,750	2,31,93,750
14		Harish Chandra	11.06.13 to 10.06.16	24.12.12	11.06.13 to 10.06.14	96,750	1,00,000	50,000	46,750	35,06,250	1,75,31,250
					12.06.16 to 10.06.15	63,000	1,00,000	50,000	13,000	9,75,000	48,75,000
15			Smt Kaushalya	27.12.14 to 26.12.17	30.09.13	27.12.14 to 26.12.15	63,600	1,20,150	60,075	3,525	2,64,375
16		Sunil Kumar	02.06.14 to 12.12.15	11.10.13	02.06.14 to 01.06.15	22,800	40,000	20,000	2,800	2,10,000	10,50,000

(Amount in ₹)											
Sl. No.	Name of Unit DMO	Name of Lease holder	Lease period	Date of EC	Period in which mineral excavated	Total excavation in cubic meter	Approved Excavation in EC in TPA	Approved Excavation in EC in cubic meter	Excess Excavation beyond EC in cubic meter	Paid royalty	Price of minerals
17	Jalaun	Anees Khan	07.11.13 to 06.11.16	07.10.13	07.11.13 to 06.11.14	67,500	50,000	25,000	42,500	31,87,500	1,59,37,500
18		Rajeev Kumar	29.06.13 to 28.06.16	03.06.13	29.06.14 to 28.06.15	1,68,741	3,05,900	1,52,950	15,791	11,84,325	59,21,625
19		Chhakki Lal	30.10.13 to 29.10.16	30.09.13	30.10.13 to 29.10.14	1,96,491	2,00,000	1,00,000	96,491	72,36,825	3,61,84,125
20		Babu Lal	21.11.13 to 20.11.16	07.10.13	21.11.13 to 20.11.14	81,150	50,000	25,000	56,150	42,11,250	2,10,56,250
21		Smt Moti Bai	18.04.13 to 17.04.16	22.11.12	18.04.14 to 17.04.15	2,43,750	4,37,000	2,18,500	25,250	18,93,750	94,68,750
22	Saharanpur	Mehmood Ali	19.11.12 to 18.11.15	26.10.12	19.11.12 to 18.11.13	12,7,100	1,08,000	54,000	66,095	27,27,135	1,36,35,675
					19.11.13 to 18.11.14	1,02,600	1,08,000	54,000	47,340	20,93,220	1,04,66,100
					19.11.14 to 18.11.15	93,700	1,08,000	54,000	30,965	14,44,845	72,24,225
23		Mohd Inam & others	14.08.12 to 13.08.15	09.04.12	14.08.13 to 13.08.14	69,900	54,000	27,000	39,610	17,18,130	85,90,650
					14.08.14 to 13.08.15	85,200	54,000	27,000	56,259	26,08,317	1,30,41,585
24		Amit Jain & Naseem	31.10.12 to 30.10.15	26.10.12	31.10.13 to 30.10.14	91,400	81,000	40,500	47,245	21,44,085	1,07,20,425
					31.10.14 to 30.10.15	84,400	81,000	40,500	68,020	33,93,760	1,69,68,800
25		Mehmood & Dilshad	19.11.12 to 18.11.15	26.10.12	19.11.12 to 18.11.13	1,18,650	90,000	45,000	68,415	28,37,695	1,41,88,475
					19.11.13 to 18.11.14	99,900	90,000	45,000	52,830	23,76,390	1,18,81,950
	19.11.14 to 18.11.15				81,000	90,000	45,000	32,970	14,51,010	72,55,050	
26	Vikash Agrawal & Wajid Ali	26.11.12 to 25.11.15	NA	26.11.12 to 25.11.13	1,03,050	72,000	36,000	66,375	23,73,375	1,18,66,875	
				26.11.13 to 25.11.14	81,000	72,000	36,000	43,320	20,38,560	1,01,92,800	
				26.11.14 to 25.11.15	61,500	72,000	36,000	22,650	10,41,450	52,07,250	
27	Sonebhadra	Dharmendra	29.10.11 to 28.10.14 (Badhit Awadhi 31.10.14 to 29.08.15)	11.10.13	01.11.14 to 28.08.15	31,820	50,000	25,000	6,820	5,11,500	25,57,500
						<b>37,04,596</b>		<b>1,693,480</b>	<b>14,93,815</b>	<b>8,30,01,539</b>	<b>41,50,07,695</b>

Source: Information available on the basis of audit findings.



**APPENDIX-V**  
**Excavation of brick earth without environment clearance**  
*(Reference Para No. 2.4.8)*

(Amount in ₹)						
Sl.No.	Name of Unit	No. of cases	Year of Bhattha	Paid Royalty	Due Price of Mineral	Due Penalty
1	D.M.O. Agra	64	2013-14	51,56,300	2,57,81,500	64,00,000
		56	2014-15	42,20,100	2,11,00,500	56,00,000
2	D.M.O. Allahabad	460	2014-15	1,03,72,207	5,18,61,035	4,60,00,000
3	D.M.O. Ambedker Nagar	215	2013-14	88,62,750	4,43,13,750	2,15,00,000
		182	2014-15	74,97,900	3,74,89,500	1,82,00,000
4	D.M.O. Baharaich	190	2013-14	84,73,220	4,23,66,100	1,90,00,000
		173	2014-15	63,90,800	31,95,40,00	1,73,00,000
5	D.M.O. Bulandshar	68	2013-14	46,61,550	2,33,07,750	68,00,000
		228	2014-15	1,74,23,150	8,71,15,750	2,28,00,000
6	D.M.O. Chitrakoot	02	2013-14	94,500	4,72,500	2,00,000
		02	2014-15	94,500	4,72,500	2,00,000
7	D.M.O. Faizabad	161	2013-14	67,25,750	3,36,28,750	1,61,00,000
		153	2014-15	64,35,850	3,21,79,250	1,53,00,000
8	D.M.O. Fatehpur	197	2014-15	73,28,450	3,66,42,250	1,97,00,000
9	D.M.O. G.B.Nagar	31	2013-14	25,31,250	1,26,56,250	31,00,000
		17	2014-15	13,89,150	69,45,750	17,00,000
10	D.M.O. Hamirpur	18	2013-14	7,58,300	37,91,500	18,00,000
		15	2014-15	5,97,500	29,87,500	15,00,000
11	D.M.O. Jalaun	06	2013-14	3,40,400	17,02,000	6,00,000
		06	2014-15	3,40,400	17,02,000	6,00,000
12	D.M.O. Mirzapur	283	2013-14	1,28,14,850	6,40,74,250	2,83,00,000
		261	2014-15	1,20,69,700	6,03,48,500	2,61,00,000
13	D.M.O. Saharanpur	106	2014-15	83,09,800	4,15,49,000	1,06,00,000
14	D.M.O. Sonebhadra	08	2013-14	3,80,500	19,02,500	8,00,000
		07	2014-15	3,33,950	16,69,750	7,00,000
<b>TOTAL</b>		<b>2,909</b>		<b>13,36,02,827</b>	<b>66,80,14,135</b>	<b>29,09,00,000</b>

Source: Information available on the basis of audit findings.

**APPENDIX-VI**  
**Excavation of mineral without mining plan (Sand leases)**  
*(Reference Para No.2.4.11.1 second bullet)*

(Amount in ₹)							
Sl No	Name of Unit DMO	Name of Minerals	No of Cases	Period	Quantity excavated/ transported in Cubic Meter	Paid Royalty	Mineral Price
1	Agra	Sand	2	January 2013 to June 2014	94,250	31,10,250	1,55,51,250
2	Allahabad	Sand/morrum	3	December 2013 to November 2015	2,20,732	72,84,156	3,64,20,780
3	Ambedkar Nagar	Sand/morrum	1	May 2013 to October 2014	9,627	3,17,691	15,88,455
4	Bahraich	Sand/morrum	1	December 2014 to June 2015	16,900	5,57,700	27,88,500
5	Banda	Sand/morrum	4	December 2013 to June 2015	6,93,400	5,20,05,000	26,00,25,000
6	Chitrakoot	Sand/morrum	2	April 2014 to November 2014	63,366	47,52,450	2,37,62,250
7	Fatehpur	Sand/morrum	6	December 2012 to January 2016	5,53,850	4,15,38,750	20,76,93,750
8	Faizabad	Sand/morrum	1	December 2013 to April 2014	64,100	21,15,300	1,05,76,500
9	Hamirpur	Sand/morrum	14	March 2013 to November 2015	22,12,110	16,59,08,250	82,95,41,250
10	Jalaun	Sand/morrum	2	April 2014 to March 2015	2,10,450	1,57,83,750	7,89,18,750
11	Mirzapur	Sand/morrum	4	December 2012 to October 2014	20,435	6,74,355	33,71,775
12	Sonebhadra	Sand/morrum	3	January 2013 to March 2013	1,44,200	1,08,15,000	5,40,75,000
<b>Total</b>			<b>43</b>		<b>43,03,420</b>	<b>30,48,62,652</b>	<b>1,52,43,13,260</b>

Source: Information available on the basis of audit findings.

**APPENDIX-VII**  
**Excavation of mineral without renewal of mining plan**  
*(Reference Para No.2.4.11.2)*

(Amount in ₹)											
Sl. No	Name of Unit DMO	Name of mineral	No of cases	Lease period	Mining plan renewal due	Period of excavation	total excavation without renewal of mining plan(in cum)	Quantity excavated before revised rate in Cum	Quantity excavated after revised rate in Cum	Paid royalty (₹ in lakh)	Value of mineral (₹ in lakh)
1	Agra	Gitti	2	29.06.11 to 28.06.16 29.06.11 to 28.06.16	30.11.14 27.06.15	December 14 to March 2016	12,759	11,400	1,359	9.70	48.51
2	Banda	Gitti/ Morrum	1	24.12.05 to 23.12.15	17.02.13	April 2013 to March 2015	6,750	6,750	0	5.04	25.18
3	Jalaun	Gitti	1	13.12.06 to 12.12.16	08.04.12	March 2014 to April 2014	600	600	0	0.61	3.06
4	Mahoba	Gitti	2	25.07.05 to 24.07.15 09.04.06 to 08.04.16	12.12.08 26.10.13	December 13 to April 2015	81,750	81,750	0	83.39	416.93
5	Sonebhadra	Gitti	9	13.12.10 to 12.12.20 30.08.08 to 29.08.18 21.12.06 to 20.12.16 11.02.11 to 10.02.21 11.06.08 to 10.06.18 06.08.10 to 05.08.20 13.04.11 to 12.04.21 11.02.11 to 10.02.21 13.04.11 to 12.04.21	28.01.14 02.04.12 29.01.10 03.03.14 26.06.11 06.09.13 03.05.14 03.03.14 03.05.14	April 2013 to January 2016	16,05,675	15,52,375	53,300	1,598.85	7,994.26
<b>Total</b>		<b>Gitti</b>	<b>15</b>				<b>17,07,534</b>	<b>16,52,875</b>	<b>54,659</b>	<b>1,697.59</b>	<b>8,487.94</b>

Source: Information available on the basis of audit findings.

\* Sand Stone Gitti @ ₹ 72/- (₹110/- from 19.01.2016)

Granite Gitti @ ₹ 102/-, (₹160/- from 19.01.2016)

Morrum @ ₹ 36/-, (₹75/- from 19.01.2016)

**APPENDIX-VIII**  
**Excess excavation**  
*(Reference Para No. 2.4.11.3)*

													(₹ in lakh)
Sl. No.	Name of Unit	Name of Lease holder	Name of minerals	Lease period	Validity of mining plan	Total reserved as per mining plan in cubic meter	Period of mining plan in which mineral excavated	Total excavation in mining plan period in cubic meter	Approved Excavation in mining plan period in cubic meter	Extra Excavation beyond mining plan in cubic meter	Quantity Excavated before revised rate* in cubic meter	Quantity Excavated after revision of rate** in cubic meter	Value of mineral
1	Agra	Rajveer Singh	Gitti, Khanda, boulder	29.06.11 to 28.06.16	30.11.11 to 29.11.14	83,232 (10 years) 8,000 cum per year	12/12 to 11/13	15,977	8,000	7,977	7,977	0	28.72
							12/13 to 11/14	8,287	8,000	287	287	0	1.03
2		Suket Sabharwal	Sand stone	29.06.11 to 28.06.16	27.06.12 to 26.06.15	4,34,416 (14 years) 30,000 cum per year	27.06.14 to 26.06.15	35,000	30,000	5,000	5,000	0	18.00
3	Chitrakoot	Jag Mohan Dwivedi	Granite Gitti, boulder	22/10/11 to 21/10/21	31/05/12 to 30/05/15	1,53,148 (31 years) 5,000 cum per year	10.11.14 to 16.05.15	7,050	5,000	2,050	2,050	0	10.46
4		Awadh Kumar Singh	Gitti, Khanda	30.12.11 to 29.12.21	23.10.15 to 22.10.20	1,35,910(27 yrs) per year 5,000cum	29.08.13 to 03.04.14	6,150	5,000	1,150	1,150	0	5.86
5	Jhansi	Chhtra Pal Singh	Stone ballast, Khanda boulder	07.04.09 to 06.04.19	30.11.11 to 29.11.14	5,26,972(26 yrs) per year 20,000 cum	07.12.11 to 27.11.12	72,250	20,000	52,250	49,250	3000	182.75
							15.12.12 to 14.10.13	36,750	20,000	16,750	16,750	0	85.42
							20.12.13 to 01.11.14	39,550	20,000	19,550	19,550	0	99.71
6	Mahoba	Nathu Ram Shukla	Granite, khanda, boulder	19.01.12 to 18.01.22	30.11.11 to 29.11.14	1,11,908 (11 years) 10,000 per year	30.11.11 to 29.11.12	16,500	10,000	6,500	6,500	0	22.10
							30.11.12 to 29.11.13	50,700	10,000	40,700	40,700	0	207.57
							30.11.13 to 29.11.14	36,000	10,000	26,000	26,000	0	132.60
7		Ram Singh	Granite, khanda, boulder	08.06.05 to 07.06.15	22.06.12 to 07.06.15	59,786 (10 years) 6,000	22.06.12 to 07.06.13	45,750	6,000	39,750	39,750	0	202.73

*Audit Report (Revenue Sector) for the year ended 31 March 2016*

(₹ in lakh)													
Sl. No.	Name of Unit  DMO	Name of Lease holder	Name of minerals	Lease period	Validity of mining plan	Total reserved as per mining plan in cubic meter	Period of mining plan in which mineral excavated	Total excavation in mining plan period in cubic meter	Approved Excavation in mining plan period in cubic meter	Extra Excavation beyond mining plan in cubic meter	Quantity Excavated before revised rate* in cubic meter	Quantity Excavated after revision of rate** in cubic meter	Value of mineral
						per year	22.06.13 to 07.06.14	42,000	6,000	36,000	36,000	0	183.60
							22.06.14 to 07.06.15	24,000	6,000	18,000	18,000	0	91.80
8		Smt Nutan Singh	Granite, khanda, boulder	18.08.06 to 17.08.16	04.12.14 to 17.08.16	54,684 (2.73 years)	18.12.14 to 28.04.15	81,300	20,000	61,300	61,300	0	312.63
9		Somesh Bhardwaj	Granite, khanda, boulder	19.01.12 to 18.01.22	30.11.11 to 29.11.14	91,464 (10 years)	05.12.13 to 27.11.14	57,750	9,000	48,750	48,750	0	248.63
10		Mujibur Rehman	Granite, khanda, boulder	30.11.07 to 29.11.17	05.09.14 to 29.11.17	80,141 (3 years)	16.09.14 to 28.04.15	1,34,250	25,000	1,09,250	109,250	0	557.18
11	Mirzapur	Jai Ram Ojha	Sand stone	26.05.2011 to 25.05.2021	11.09.2014 to 10.09.2019	68,595 ( 7 years) 9,800 per year	11.09.14 to 10.09.15	70,000	9,800	60,200	60,200	0	216.72
							11.09.15 to 20.01.16	83,996	9,800	74,196	72,796	1,400	269.77
12		Smt. Rekha Mishra	Sand stone	23.02.2012 to 22.02.2022	27.06.2012 to 26.06.2015	18,412 (6.1 years) 3,000 per year	27.06.13 to 26.06.14	14,091	3,000	11,091	11,091	0	39.22
							27.06.14 to 25.06.15	6,110	3,000	3,110	3,110	0	10.98
		<b>Total</b>						<b>8,83,461</b>	<b>2,43,600</b>	<b>6,39,861</b>	<b>6,35,461</b>	<b>4,400</b>	<b>2,927.48</b>

Source: Information available on the basis of audit findings.

\* Sand Stone Gitti @72/-, Boulder @ 68/-, Patiya @405/- For Mirzapur.

Granite Gitti @102/- For Jhansi, Mahoba and Sonbhadra

\*\* Sand Stone Gitti @110/-, Boulder @ 100/-, Patiya @650/- For Mirzapur.

Granite Gitti @160/- For Jhansi, Mahoba and Sonbhadra

**APPENDIX-IX**  
**Short levy of royalty due to revision of rates**  
*(Reference Para No. 2.4.15 )*

(Amount in ₹)										
Sl. No.	Name of unit	No. of Cases	Name of mineral	Period	Quantity of mineral	Old rate of royalty	Revised rate of royalty	Royalty due	Royalty paid	Royalty short
1	DMO Ambedkar Nagar	1	Sand	January 2016	1,285	33	65	83,525	42,405	41,120
2	DMO Banda	5	Red morrum	January 2016 to February 2016	1,796	36	75	2,53,080	1,54,944	98,136
3	DMO Bulandshahar	4	Ordinary clay	January 2016 to February 2016	15,400	14	30	4,62,000	2,15,600	2,46,400
4	DMO Faizabad	1	Sand	February 2016	1,398	33	65	12,285	6,237	6,048
5	DMO Fatehpur	1	Sand	January 2016	1,866	75	150	2,79,900	1,39,950	1,39,950
6	DMO G B Nagar	22	Sand, clay	January 2016 to March 2016	1,91,589	14/33	30/65	83,11,035	40,73,787	42,37,248
7	DMO Hamirpur	5	Gitti	January 2016	4,500	102	160	7,20,000	4,59,000	2,61,000
8	DMO Mahoba	1	Stone dust	February 2016	279	33	100	27,900	9,207	18,693
9	DMO Mirzapur	27	Gitti, boulder	January 2016 to February 2016	49,741	72/68	110/100	56,50,430	37,02,261	19,48,169
10	DMO Saharanpur	4	Sand, bajari	January 2016	24,800	33/63	65/110	21,97,000	12,08,400	9,88,600
11	DMO Sonebhadra	10	Sand stone, Dolo stone, Sand	January 2016	40,700	72/102/75	110/160/150	51,97,000	31,94,400	20,02,600
<b>Total</b>		<b>81</b>			<b>3,33,354</b>			<b>2,31,94,155</b>	<b>1,32,06,191</b>	<b>99,87,964</b>

Source: Information available on the basis of audit findings.

**APPENDIX-X**  
**Cost of minor mineral not recovered**  
*(Reference Para No. 2.4.16)*

(Amount in ₹)					
Sl.No.	Name of Unit	No. of cases	Period of royalty	Paid Royalty	Due Price of Mineral
1	D.M.O.Agra	180	2014-15	1,38,90,906	6,94,54,530
		183	2015-16	1,20,36,971	6,01,84,855
2	D.M.O.Allahabad	4	2014-15	8,76,195	43,80,975
		46	2015-16	1,00,87,144	5,04,35,720
3	D.M.O.Ambedker Nagar	70	2014-15	57,99,527	2,89,97,635
		66	2015-16	1,41,50,171	7,07,50,855
4	D.M.O.Baharaich	65	2014-15	1,98,46,227	9,92,31,135
		85	2015-16	2,91,87,714	14,59,38,570
5	D M O Banda	88	2014-15	2,62,77,041	13,13,85,205
		108	2015-16	3,45,30,409	17,26,52,045
6	D.M.O.Bulandshar	139	2014-15	1,38,90,162	6,94,50,810
		225	2015-16	1,73,53,142	8,67,65,710
7	D.M.O.Chitrakoot	97	2014-15	1,94,57,650	9,72,88,250
		180	2015-16	2,55,40,584	12,77,02,920
8	D.M.O.Faizabad	57	2014-15	43,89,463	2,19,47,315
		68	2015-16	83,76,567	4,18,82,835
9	D.M.O.Fatehpur	40	2014-15	52,75,718	2,63,78,590
		71	2015-16	84,86,832	4,24,34,160
10	D.M.O.G.B.Nagar	40	2014-15	2,68,36,922	13,41,84,610
		51	2015-16	2,49,79,906	12,48,99,530

(Amount in ₹)					
Sl.No.	Name of Unit	No. of cases	Period of royalty	Paid Royalty	Due Price of Mineral
11	D.M.O.Hamirpur	29	2014-15	38,86,960	1,94,34,800
		38	2015-16	1,14,42,639	5,72,13,195
12	D.M.O.Jalaun	196	2014-15	2,81,28,876	14,06,44,380
		249	2015-16	3,38,45,700	16,92,28,500
13	D.M.O.Jhansi	176	2014-15	6,45,14,562	32,25,72,810
		184	2015-16	6,52,13,932	32,60,69,660
14	D.M.O.Lalitpur	204	2014-15	10,02,87,129	50,14,35,645
		275	2015-16	10,70,81,404	53,54,07,020
15	D.M.O.Mahoba	190	2014-15	3,04,42,811	15,22,14,055
		110	2015-16	3,24,77,014	16,23,85,070
16	D.M.O.Mirzapur	199	2014-15	5,67,57,898	28,37,89,490
		168	2015-16	2,56,28,557	12,81,42,785
17	D.M.O.Saharanpur	124	2015-16	1,63,45,161	8,17,25,805
18	D.M.O.Sonebhadra	134	2015-16	4,08,23,121	20,41,15,605
	<b>TOTAL</b>	<b>3,379</b>		<b>93,81,45,015</b>	<b>4,69,07,25,075</b>

Source: Information available on the basis of audit findings.



**APPENDIX-XI**  
**Short levy of tax on school maxi cab vehicles**  
*(Reference Para No. 3.3.10)*

(Amount in ₹)								
Sl. No.	Name of unit	Number of objection	Name of vehicle	Period of registered vehicle	Period (Tax leviable)	One time tax paid	Tax leviable	Difference tax leviable
1	RTO Agra	36	Motor Cab / Maxi Cab /Lmv Van	December 2009 to April 2015	December 2009 to January 2016	2,59,053	9,61,222	7,02,169
2	ARTO Firozabad	11	Motor Cab / Maxi Cab	June 2010 to November 2014	June 2010 to January 2016	72,264	3,25,436	2,53,172
3	ARTO GB Nagar	116	Motor Cab / Maxi Cab	April 2010 to July 2015	April 2010 to January 2016	8,23,591	19,73,869	11,50,278
4	RTO Ghaziabad	117	Motor Cab / Maxi Cab	November 2009 to August 2015	November 2009 to September 2015	6,83,364	35,23,856	28,40,491
5	ARTO Hardoi	89	Jeep Taxi/Motor Cab	August 2010 to July 2015	August 2010 to March 2016	3,91,632	23,66,437	19,74,805
6	ARTO Hathras	69	Motor Cab / Maxi Cab	July 2010 to February 2015	July 2010 to January 2016	2,68,346	16,43,305	13,74,958
7	ARTO Jalaun	52	Jeep Taxi/Lmv car	November 2009 to August 2014	November 2009 to March 2016	2,82,469	15,45,229	12,62,760
8	RTO Lucknow	198	Motor Cab/Maxi Cab/LMV Van/ Jeep taxi	November 2009 to December 2015	November 2009 to March 2016	6,02,157	32,90,801	26,88,644
9	ARTO Mathura	29	Motor Cab / Maxi Cab	November 2010 to October 2014	November 2010 to January 2016	96,147	5,17,081	4,20,933
10	ARTO Reabareli	105	Jeep Taxi/Lmv car	April 2010 to September 2015	April 2010 to October 2015	4,50,846	22,85,109	18,34,263
11	ARTO Shahjahanpur	7	Maxi Cab	June 2010 to July 2015	June 2010 to February 2016	30,854	1,96,621	1,65,767
12	ARTO Unnao	161	Motor cab/Jeep Taxi	November 2010 to October 2015	November 2010 to November 2015	7,21,443	44,16,929	36,95,486
13	RTO Varanasi	67	Motor Cab/Maxi Cab/LMV Van/ Jeep taxi	March 2010 to December 2014	March 2010 to March 2016	5,88,376	28,23,869	22,35,493
<b>Total</b>		<b>1,057</b>		<b>November 2009 to October 2015</b>	<b>November 2009 to March 2016</b>	<b>52,70,543</b>	<b>2,58,69,762</b>	<b>2,05,99,219</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XII**  
**Registration of other than transport (private) vehicles not renewed**  
*(Reference Para No. 3.3.11)*

								(Amount in ₹)
Sl. No.	Name of office	Objection Found	Period of Registration	Period of Registration expired	Green Tax	Registration Fees & penalty	Fitness fees & Certificate	Total
1	RTO Allahabad	409	December 1999 to February 2001	December 2014 to February 2016	1,90,003	1,22,700	1,22,700	4,35,403
2	ARTO Ballia	153	April 1998 to March 2001	April 2013 to March 2016	1,64,869	45,900	45,900	2,56,669
3	RTO Bareilly	43	May 1990 to August 2000	January 2014 to February 2016	16,368	12,900	12,900	42,168
4	ARTO Firozabad	153	January 1999 to January 2001	December 2013 to January 2016	58,588	45,900	45,900	1,50,388
5	ARTO Hardoi	152	February 1999 to January 2001	February 2014 to March 2016	1,12,079	45,600	45,600	2,03,279
6	ARTO Hathras	189	January 1998 to February 2001	January 2013 to February 2016	1,21,795	56,700	56,700	2,35,195
7	ARTO Jalaun	237	January 1995 to January 2001	January 2010 to January 2016	2,31,635	71,100	71,100	3,73,835
8	RTO Jhansi	571	September 1998 to January 2001	September 2013 to January 2016	3,51,998	1,71,300	1,71,300	6,94,598
9	RTO Kanpur	107	January 2000 to January 2001	March 2015 to January 2016	92,995	32,100	32,100	1,57,195
10	RTO Lucknow	1,425	April 2000 to January 2001	March 2015 to January 2016	12,57,471	4,27,500	4,27,500	21,12,471
11	ARTO Mathura	266	January 2000 to January 2001	December 2014 to January 2016	1,25,192	79,800	79,800	2,84,792
12	ARTO Mau	238	July 1999 to January 2001	June 2014 to January 2016	1,35,332	71,400	71,400	2,78,132
13	ARTO Raebareli	640	January 1994 to January 2001	January 2009 to March 2016	2,96,324	1,92,000	1,92,000	6,80,324
14	ARTO Shahjahanpur	293	January 1999 to February 2001	January 2015 to February 2016	2,38,585	87,900	87,900	4,14,385
15	ARTO Unnao	538	January 1990 to January 2001	January 2005 to January 2016	4,08,411	1,61,400	1,61,400	7,31,211
16	RTO Varanasi	183	January 2000 to January 2001	January 2015 to February 2016	1,17,154	54,900	54,900	2,26,954
	<b>Total</b>	<b>5,597</b>	<b>January 1990 to February 2001</b>	<b>January 2005 to March 2016</b>	<b>39,18,799</b>	<b>16,79,100</b>	<b>16,79,100</b>	<b>72,76,999</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XIII**  
**Tax/additional tax from surrendered vehicles not realised**  
*(Reference Para No. 3.3.13)*

(Amount in ₹)								
Sl. No.	Name of unit	Number of objection	Name of vehicle	Period of surrendered vehicle	Period (Tax leviable)	Tax leviable	Add Tax leviable	Total Tax leviable
1	RTO Agra	14	PC/Tankar	December 2014 to September 2015	March 2015 to February 2016	1,81,742	0	1,81,742
2	RTO Allahabad	17	PC	March 2015 to June 2015	July 2015 to February 2016	2,71,282	0	2,71,282
3	ARTO Ballia	7	Bus/Truck	June 2014 to June 2015	October 2014 to December 2015	1,83,440	0	1,83,440
4	RTO Bareilly	120	Bus/PC	June 2014 to September 2015	October 2014 to February 2016	17,97,474	0	17,97,474
5	ARTO Firozabad	14	Bus/Truck/ Magic	December 2014 to June 2015	April 2015 to February 2016	3,37,282	0	3,37,282
6	ARTO Hathras	24	PC	June 2014 to June 2015	January 2015 to January 2016	5,51,276	0	5,51,276
7	ARTO Jalaun	23	Bus/PC	May 2014 to November 2015	August 2014 to March 2016	13,90,192	0	13,90,192
8	RTO Jhansi	5	Bus	December 2014 to October 2015	April 2015 to March 2016	2,29,080	0	2,29,080
9	RTO Kanpur	41	PC	May 2015 to October 2015	October 2015 to March 2016	3,17,746	0	3,17,746
10	RTO Lucknow	78	Bus/Truck/ Magic/T.W/ Motor Cab	January 2014 to July 2015	April 2014 to March 2016	42,17,160	0	42,17,160
11	ARTO Mathura	26	Bus/Truck	August 2014 to June 2015	December 2014 to January 2016	6,28,689	0	6,28,689
12	ARTO Mau	5	Bus	July 2015 to August 2015	October 2014 to December 2015	52,560	0	52,560
13	ARTO Raebareli	11	PC	August 2015 to October 2015	January 2016 to March 2016	40,656	0	40,656
14	ARTO Shahjahanpur	38	PC	March 2015 to October 2015	July 2015 to February 2016	2,78,058	0	2,78,058
15	ARTO Unnao	33	Bus/UPSRTC bus/truck/ taxi	September 2014 to July 2015	January 2015 to March 2016	8,85,005	4,68,000	13,53,005
16	RTO Varanasi	2	Bus	October 2015 to November 2015	February 2016 to March 2016	15,870	0	15,870
		<b>458</b>	<b>Total</b>	<b>January 2014 to November 2015</b>	<b>April 2014 to March 2016</b>	<b>1,13,77,512</b>	<b>4,68,000</b>	<b>1,18,45,512</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XIV**  
**Fitness certificate of vehicles not renewed**  
*(Reference Para No. 3.3.15)*

(Amount in ₹)															
Sl. No.	Name of unit	Number of vehicles	Period of fitness expired	Heavy Vehicle (@900 per vehicle)	Amount involve	Medium Vehicle (@700 per vehicle)	Amount involve	Light vehicle commercial (@500 per vehicle)	Amount involve	Three wheeler (@300 per vehicle)	Amount involve	Total Number of vehicles	Leviabale Fitness Fees amount	Penalty	Total Fees & Penalty
1	RTO Agra	561	November 2014 to December 2015	88	79,200	65	45,500	157	78,500	251	75,300	561	2,78,500	22,44,000	25,22,500
2	RTO Allahabad	688	February 2015 to March 2016	353	3,17,700	16	11,200	319	1,59,500	-	-	688	4,88,400	27,52,000	32,40,400
3	ARTO Ballia	467	September 2014 to March 2016	60	54,000	1	700	397	1,98,500	9	2,700	467	2,55,900	18,68,000	21,23,900
4	RTO Bareilly	313	November 2014 to December 2015	74	66,600	-	-	239	1,19,500	-	-	313	1,86,100	12,52,000	14,38,100
5	ARTO Firozabad	541	February 2014 to January 2016	106	95,400	-	-	435	2,17,500	-	-	541	3,12,900	21,64,000	24,76,900
6	ARTO GB Nagar	371	November 2014 to January 2016	201	1,80,900	13	9,100	157	78,500	-	-	371	2,68,500	14,84,000	17,52,500
7	RTO Ghaziabad	336	June 2014 to March 2016	226	2,03,400	59	41,300	51	25,500	-	-	336	2,70,200	13,44,000	16,14,200
8	ARTO Hardoi	76	October 2015 to March 2016	65	58,500	11	7,700	-	-	-	-	76	66,200	3,04,000	3,70,200
9	ARTO Hathras	403	January 2015 to January 2016	117	1,05,300	48	33,600	158	79,000	80	24,000	403	2,41,900	16,12,000	18,53,900
10	ARTO Jalaun	361	October 2014 to March 2016	99	89,100	29	19,600	233	1,17,000	-	-	361	2,25,900	14,44,000	16,69,900
11	RTO Jhansi	576	December 2014 to January 2016	149	1,34,100	-	-	200	1,00,000	227	68,100	576	3,02,200	23,04,000	26,06,200
12	RTO Kanpur	196	April 2015 to March 2016	196	1,76,400	-	-	-	-	-	-	196	1,76,400	7,84,000	9,60,400
13	RTO Lucknow	1,417	April 2015 to January 2016	168	1,51,200	33	23,100	915	4,57,500	301	90,300	1,417	7,22,100	56,68,000	63,90,100
14	ARTO Mathura	390	February 2015 to January 2016	182	1,63,800	79	55,300	129	64,500	-	-	390	2,83,600	15,60,000	18,43,600
15	ARTO Mau	387	September 2014 to March 2016	81	72,900	-	-	306	1,53,000	-	-	387	2,25,900	15,48,000	17,73,900
16	ARTO Raebareli	1,089	October 2014 to March 2016	177	1,59,300	63	44,100	587	2,93,500	262	78,600	1,089	5,75,500	43,56,000	49,31,500
17	ARTO Shahjahanpur	266	January 2015 to February 2016	122	1,09,800	10	7,000	134	67,000	-	-	266	1,83,800	10,64,000	12,47,800
18	ARTO Unnao	415	October 2014 to January 2016	96	86,400	3	2,100	316	1,58,000	-	-	415	2,46,500	16,60,000	19,06,500
19	RTO Varanasi	1,089	April 2015 to January 2015	170	1,53,000	19	13,300	113	56,500	787	2,36,100	1,089	4,58,900	43,56,000	48,14,900
	<b>Total</b>	<b>9,942</b>	<b>February 2014 to March 2016</b>	<b>2,730</b>	<b>24,57,000</b>	<b>449</b>	<b>3,13,600</b>	<b>4,846</b>	<b>24,23,500</b>	<b>1,917</b>	<b>5,75,100</b>	<b>9,942</b>	<b>57,69,400</b>	<b>3,97,68,000</b>	<b>4,55,37,400</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XV**  
**Penalty under Carriage by Road Act not imposed**  
*(Reference Para No. 3.3.19)*

(Amount in ₹)										
Sl. No.	Name of unit	Number of vehicles	Period of penalty imposed	Penalty imposed as per MVT Act	Penalty imposed as per 5(3) CBR Act	Difference of amount due	Payable of penalty as per 18(1) of CBR Act	Paid penalty as per 18(1) of CBR Act	Short Paid penalty as per 18(1) of CBR Act	Total payable amount
1	RTO Agra	33	October 2015 to December 2015	10,09,000	0	10,09,000	1,32,000	0	1,32,000	11,41,000
2	RTO Allahabad	9	November 2015 to February 2016	2,50,000	0	2,50,000	36,000	0	36,000	2,86,000
3	ARTO Ballia	12	January 2015 to November 2015	2,86,000	0	2,86,000	48,000	0	48,000	3,34,000
4	RTO Bareilly	24	October 2015 to November 2015	6,17,000	0	6,17,000	96,000	0	96,000	7,13,000
5	ARTO Firozabad	24	April 2015 to January 2016	6,07,000	0	6,07,000	96,000	0	96,000	7,03,000
6	ARTO GB Nagar	98	October 2015	20,37,000	0	20,37,000	3,92,000	0	3,92,000	24,29,000
7	RTO Ghaziabad	89	July 2014 to February 2016	18,99,000	0	18,99,000	3,56,000	0	3,56,000	22,55,000
8	ARTO Hardoi	17	January 2016 to February 2016	5,15,000	0	5,15,000	68,000	0	68,000	5,83,000
9	ARTO Hathras	43	November 2015 to January 2016	7,07,000	0	7,07,000	1,72,000	44,000	1,28,000	8,35,000
10	ARTO Jalaun	58	April 2015 to March 2016	21,13,000	0	21,13,000	2,32,000	0	2,32,000	23,45,000
11	RTO Jhansi	76	November 2015 to February 2016	21,75,000	0	21,75,000	3,04,000	0	3,04,000	24,79,000
12	RTO Kanpur	34	January 2016	14,59,000	0	14,59,000	1,36,000	0	1,36,000	15,95,000
13	RTO Lucknow	62	September 2015 to January 2016	17,86,000	0	17,86,000	2,48,000	0	2,48,000	20,34,000
14	ARTO Mathura	53	November 2015 to January 2015	13,21,000	0	13,21,000	2,12,000	0	2,12,000	15,33,000
15	ARTO Mau	21	March 2015 to March 2016	4,35,000	0	4,35,000	84,000	0	84,000	5,19,000
16	ARTO Raebareli	59	July 2015 to March 2016	17,82,500	0	17,82,500	2,36,000	0	2,36,000	20,18,500
17	ARTO Shahjahanpur	52	October 2015 to January 2016	12,45,000	0	12,45,000	2,08,000	4,000	2,04,000	14,49,000
18	ARTO Unnao	25	April 2015 to January 2016	6,16,000	0	6,16,000	1,00,000	0	1,00,000	7,16,000
19	RTO Varanasi	50	December 2015 to January 2016	16,42,000	0	16,42,000	2,00,000	0	2,00,000	18,42,000
	<b>Total</b>	<b>839</b>	<b>July 2014 to March 2016</b>	<b>2,25,01,500</b>	<b>0</b>	<b>2,25,01,500</b>	<b>33,56,000</b>	<b>48,000</b>	<b>33,08,000</b>	<b>2,58,09,500</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XVI**  
**Absence of monitoring and follow up mechanism for realisation of arrears**  
*(Reference Para No. 3.3.24.1)*

(Amount in ₹)						
Sl. No.	Name of unit	Number of RCs issued	Period of RCs issued	Period of arrear	Amount of RCs	Time taken in issuing RCs
1	RTO Agra	50	January 2014 to October 2014	April 2004 to December 2014	27,04,340	0 to 120 Month
2	RTO Allahabad	9	December 2014 to May 2015	April 2010 to December 2014	9,26,057	0 to 62 Month
3	ARTO Ballia	5	January 2014	July 1998 to September 2007	1,20,990	75 to 174 Month
4	RTO Bareilly	31	August 2014 to December 2014	October 2009 to December 2014	26,01,762	0 to 58 Month
5	ARTO Firozabad	21	September 2014	January 2010 to September 2014	16,08,359	0 to 56 Month
6	ARTO GB Nagar	35	November 2014 to December 2014	April 2008 to December 2014	32,47,823	0 to 80 Month
7	RTO Ghaziabad	70	November 2012	July 2005 to September 2011	8,77,050	14 to 89 Month
8	ARTO Hathras	13	April 2015	July 2012 to June 2015	8,61,660	0 to 34 Month
9	RTO Lucknow	29	July 2015	July 2005 to June 2015	33,81,675	0 to 120 Month
10	ARTO Mathura	13	December 2014 to June 2015	October 2007 to August 2015	19,35,030	0 to 86 Month
11	ARTO Mau	13	July 2014 to August 2014	January 2011 to September 2014	12,30,702	0 to 115 Month
12	ARTO Shahjahanpur	14	July 2015	October 2009 to June 2015	12,29,740	1 to 70 Month
13	ARTO Unnao	33	October 2013 to April 2015	October 2009 to December 2015	14,02,149	0 to 67 Month
	<b>Total</b>	<b>336</b>	<b>November 2012 to July 2015</b>	<b>April 2004 to August 2015</b>	<b>2,21,27,337</b>	<b>1 to 174 Month</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XVII**  
**Return of Recovery Certificate without realisation of revenue**  
*(Reference Para No. 3.3.24.2)*

(Amount in ₹)							
Sl. No.	Name of unit	Number of RCs	Period of RCs issued	Period of Arrear	Period of Return RCs	Amount of RCs	Reason of Return RCs
1	RTO Agra	12	October 2007 to September 2013	October 2006 to March 2015	August 2012 to April 2015	10,12,734	Due to wrong address, death and not property and not mention any reason
2	RTO Allahabad	4	June 2015	January 2011 to October 2014	June 2015 to July 2015	1,82,445	Due to wrong address, death and not property
3	RTO Bareilly	10	May2013 to August 2014	January 2010 to December 2014	August 2014 to June 2015	7,39,391	Due to wrong address, death and not property
4	ARTO Firozabad	31	December 2014 to December 2015	October 2009 to September 2015	January 2016	64,08,412	Not trace the defaulter address
5	RTO Ghaziabad	24	August 2014	October 2009 to June 2014	August 2014 to October 2015	23,82,123	Not mention any reason
6	ARTO GB Nagar	20	June 2009 to April 2015	January 2009 to September 2015	November 2015 to December 2015	12,44,957	Due to wrong address, death and not property
7	ARTO Jalaun	12	December 2014 to December 2015	October 2009 to June 2015	March 2015 to July 2015	21,77,109	Due to wrong address, death and not property
8	RTO Jhansi	6	December 2014 to January 2015	October 2009 to August 2015	February 2015 to October 2015	1,10,250	Due to death and not property
9	ARTO Mathura	12	December 2012 to September 2014	October 2001 to November 2014	August 2014 to June 2015	23,51,748	Due to wrong address, death and not property
10	ARTO Raebareilly	10	July 2010 to August 2014	April 2006 to September 2014	January 2015	4,70,086	Not trace the defaulter address
		5	August 2014 to December 2014	May 2011 to April 2015	January 2015	1,52,298	RC not related to mentioned tehsil
11	ARTO Unnao	23	September 2012 to October 2013	January 2010 to June 2012	October 2012 to September 2013	8,07,450	Not trace the defaulter address
12	RTO Varanasi	10	May 2011 to September 2014	July 2011 to March 2014	March 2015 to July 2015	6,11,411	Due to wrong address, death and not property
<b>Total</b>		<b>179</b>	<b>October 2007 to December 2015</b>	<b>October 2001 to September 2015</b>	<b>August 2012 to January 2016</b>	<b>1,86,50,414</b>	

Source: Information available on the basis of audit findings.

**APPENDIX-XVIII**  
**Stamp Duty not levied on vehicles registered with hypothecation agreements**  
*(Reference Para No. 3.3.26)*

(Amount in ₹)							
Sl. No.	Name of unit	Type of vehicles	Period	Total number of vehicles	Total sale value	Total adapted 80% bank loan of sale value	Total due stamp duty @0.5 per cent
1	RTO Agra	Transport	April 2011 to January 2016	8,531	4,48,74,83,295	3,58,99,86,660	1,75,29,729
		Non-Transport		1,04,767	23,50,88,24,298	18,80,70,58,481	9,24,68,581
2	RTO Allahabad	Transport	April 2011 to January 2016	18,766	11,82,78,44,312	9,46,22,75,328	4,61,27,491
		Non-Transport		68,707	18,58,29,82,463	14,86,63,87,062	7,39,74,558
3	ARTO Ballia	Transport	April 2011 to March 2016	3,656	2,08,12,14,316	1,66,49,71,432	79,23,788
		Non-Transport		8,716	3,26,72,77,136	2,61,38,21,629	1,30,67,765
4	RTO Barreily	Transport	April 2011 to February 2016	6,071	5,21,29,66,400	4,17,03,73,077	1,51,13,642
		Non-Transport		53,975	9,18,75,23,663	7,35,00,18,990	3,62,80,862
5	ARTO Firozabad	Transport	April 2011 to January 2016	13,186	13,94,78,59,322	11,15,82,87,441	3,97,85,988
		Non-Transport		18,092	4,61,96,63,671	3,69,57,30,766	1,84,22,120
6	ARTO GB Nagar	Transport	April 2011 to January 2016	24,625	14,08,60,13,501	11,26,88,11,312	4,76,19,909
		Non-Transport		94,405	45,16,05,13,476	36,12,84,10,771	16,39,08,381
7	RTO Ghaziabad	Transport	April 2011 to March 2016	22,665	10,89,31,34,878	8,71,45,07,185	4,24,33,580
		Non-Transport		1,34,238	43,78,88,95,542	35,03,11,15,323	16,88,07,255
8	ARTO Hardoi	Transport	April 2011 to March 2016	9,775	7,57,45,09,009	6,05,96,07,184	2,58,73,063
		Non-Transport		17,796	3,13,85,00,169	2,51,08,00,496	1,25,45,944
9	ARTO Hathras	Transport	April 2011 to January 2016	4,461	2,77,99,02,150	2,22,39,21,731	1,04,67,443
		Non-Transport		12,593	2,08,34,96,415	1,66,67,97,036	83,31,307
10	RTO Jhansi	Transport	April 2011 to March 2016	5,848	3,98,55,38,869	3,18,84,31,055	1,58,40,235
		Non-Transport		28,650	6,81,36,35,363	5,45,09,08,320	2,69,67,143
11	ARTO Jalaun	Transport	April 2011 to March 2016	3,204	2,86,04,63,980	2,28,83,71,175	1,12,97,867
		Non-Transport		6,850	2,04,53,06,766	1,63,62,45,464	81,54,097
12	RTO Kanpur	Transport	April 2011 to March 2016	12,391	17,66,63,47,716	14,13,30,78,150	5,49,98,931
		Non-Transport		1,21,852	31,76,65,64,327	25,41,32,50,266	12,35,38,411



(Amount in ₹)							
Sl. No.	Name of unit	Type of vehicles	Period	Total number of vehicles	Total sale value	Total adapted 80% bank loan of sale value	Total due stamp duty @0.5 per cent
13	RTO Lucknow	Transport	April 2011 to March 2016	16,232	12,07,27,98,639	9,65,82,38,943	4,02,79,386
		Non-Transport		2,04,639	64,22,87,99,877	51,38,30,38,170	25,10,21,851
14	ARTO Mathura	Transport	April 2011 to January 2016	9,104	6,91,32,28,161	5,53,05,82,559	2,29,44,854
		Non-Transport		30,157	6,76,42,23,826	5,41,13,79,090	2,66,04,731
15	ARTO Mau	Transport	April 2011 to March 2016	4,066	2,15,89,75,141	1,72,71,80,100	85,34,535
		Non-Transport		7,441	2,11,94,03,170	1,69,55,22,540	84,61,482
16	ARTO Raebareli	Transport	April 2011 to March 2016	7,003	4,60,09,77,214	3,68,07,81,909	1,69,91,234
		Non-Transport		20,418	4,59,71,61,498	3,67,77,29,381	1,75,49,350
17	ARTO Shahjahanpur	Transport	April 2011 to February 2016	5,291	3,35,13,25,198	2,68,10,60,186	1,17,39,590
		Non-Transport		15,620	3,01,97,26,059	2,41,57,80,520	1,19,57,007
18	ARTO Unnao	Transport	April 2011 to March 2016	8,155	4,98,46,55,572	3,98,77,24,398	1,77,76,842
		Non-Transport		26,490	3,53,07,83,294	2,82,46,26,620	1,40,43,088
19	RTO Varanasi	Transport	April 2011 to March 2016	17,730	10,40,86,41,643	8,32,69,13,498	3,59,91,603
		Non-Transport		64,919	15,52,66,84,027	12,42,13,47,658	6,16,05,797
		<b>Total</b>	<b>April 2011 to March 2016</b>	<b>12,41,085</b>	<b>4,35,64,38,44,356</b>	<b>3,48,51,50,71,906</b>	<b>1,62,69,79,440</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XIX**  
**Fitness certificate of transport vehicles not renewed**  
*(Reference Para no. 3.7.1)*

Sl. No.	Name of Units	Period	Heavy vehicle (900 per vehicle)	Amount involved	Medium Vehicle (700 per vehicle)	Amount involved	Light vehicle commercial (500 per vehicle)	Amount involved	Light vehicle three wheeler (300 per vehicle)	Amount involved	Total No of Vehicles	Total amount	Penalty (@ ₹ 4000)	Total (in ₹)
1	ARTO Ambedkar Nagar	December 2014 to June 2015	9	8,100	8	5,600	57	28,500	22	6,600	96	48,800	3,84,000	4,32,800
2	ARTO Auraiya	June 2014 to May 2015	17	15,300	3	2,100	154	77,000			174	94,400	6,96,000	7,90,400
3	ARTO Bagpat	August 2014 to November 2015	127	1,14,300	33	23,100	327	1,63,500	44	13,200	531	3,14,100	21,24,000	24,38,100
4	ARTO Bahraich	June 2014 to April 15	20	18,000	14	9,800	130	65,000	95	28,500	259	1,21,300	10,36,000	11,57,300
5	ARTO Bijnore	December 2014 to December 2015	1	900	1	700	232	1,16,000	23	6,900	257	1,24,500	10,28,000	11,52,500
6	ARTO Budaun	July 2014 to July 2015	30	27,000	4	2,800	202	1,01,000	1	300	237	1,31,100	9,48,000	10,79,100
7	ARTO Bulandshahar	September 2014 to September 2015	171	1,53,900			288	1,44,000			459	2,97,900	18,36,000	21,33,900
8	ARTO Deoria	July 2014 to November 2015	113	1,01,700	26	18,200	269	1,34,500			408	2,54,400	16,32,000	18,86,400
9	ARTO Hapur	March 2008 to March 2015	25	22,500	15	10,500	165	82,500			205	1,15,500	8,20,000	9,35,500
10	ARTO Jaunpur	November 2014 to December 2015	49	44,100	11	7,700	115	57,500			175	1,09,300	7,00,000	8,09,300
11	ARTO JP Nagar	May 2014 to April 2015	20	18,000	14	9,800	152	76,000			186	1,03,800	7,44,000	8,47,800
12	ARTO Mainpuri	August 2014 to October 2015	17	15,300	13	9,100	240	1,20,000			270	1,44,400	10,80,000	12,24,400
13	ARTO Pratapgarh	September 2014 to August 2015	21	18,900	28	19,600	313	1,56,500	11	3,300	373	1,98,300	14,92,000	16,90,300
14	ARTO Sambhal	April 2014 to March 2015	27	24,300	3	2,100	55	27,500			85	53,900	3,40,000	3,93,900
15	RTO Basti	July 2014 to July 2015	91	81,900	25	17,500	360	1,80,000			476	2,79,400	19,04,000	21,83,400
16	RTO Lucknow	June 2014 to April 2015	118	1,06,200	48	33,600	667	3,33,500	256	76,800	1,089	5,50,100	43,56,000	49,06,100
17	RTO Varanasi	October 2014 to April 2015	218	1,96,200	50	35,000	756	3,78,000			1,024	6,09,200	40,96,000	47,05,200
	<b>Total</b>	<b>March 2008 to December 2015</b>	<b>1,074</b>	<b>9,66,600</b>	<b>296</b>	<b>2,07,200</b>	<b>4,482</b>	<b>22,41,000</b>	<b>452</b>	<b>1,35,600</b>	<b>6,304</b>	<b>35,50,400</b>	<b>2,52,16,000</b>	<b>2,87,66,400</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XX**  
**Penalty under Carriage by Road Act not levied**  
*(Reference Para no. 3.9)*

Sl. No.	Name of unit	No of Vehicles in which objection found	Period of penalty imposed	Penalty imposed as per MVT Act	Penalty imposed as per section 5(3) of CBR Act	Penalty imposed as per section 18(1) of CBR Act	TOTAL Amount due (in ₹)
1	ARTO Ambedkar Nagar	7	January 2015 to April 2015	1,45,000	1,45,000	28,000	1,73,000
2	ARTO Auraiya	21	April 2015 to May 2015	5,65,000	5,65,000	84,000	6,49,000
3	ARTO Bagpat	28	January 2015 to November 2015	6,67,000	6,67,000	1,12,000	7,79,000
4	ARTO Bahraich	12	September 2014 to April 2015	3,35,000	3,35,000	48,000	3,83,000
5	ARTO Bijnore	12	September 2015 to November 2015	4,27,000	4,27,000	48,000	4,75,000
6	ARTO Budaun	11	May 2015 to June 2015	3,67,000	3,67,000	44,000	4,11,000
7	ARTO Bulandshahr	32	September 2014 to February 2015	8,24,000	8,24,000	1,28,000	9,52,000
8	ARTO Deoria	49	July 2014 to November 2015	4,44,000	4,44,000	1,96,000	6,40,000
9	ARTO Hapur	16	October 2013 to January 2015	4,01,000	4,01,000	64,000	4,65,000
10	ARTO Jaunpur	33	June 2015 to December 2015	6,84,000	6,84,000	1,32,000	8,16,000
11	ARTO JP Nagar	42	November 2014 to January 2015	4,73,000	4,73,000	1,68,000	6,41,000
12	ARTO Kannauj	12	January 2015 to March 2015	4,10,000	4,10,000	48,000	4,58,000
13	ARTO Kanpur Dehat	12	January 2015	4,39,000	4,39,000	48,000	4,87,000
14	ARTO Mahoba	6	September 2014 to May 2015	2,28,000	2,28,000	24,000	2,52,000
15	ARTO Pilibhit	54	December 2014 to January 2015	8,31,000	8,31,000	2,16,000	10,47,000
16	ARTO Pratapgarh	13	August 2015	3,07,000	3,07,000	52,000	3,59,000
17	ARTO Rampur	40	January 2015 to February 2015	6,20,000	6,20,000	1,60,000	7,80,000
18	ARTO Sambhal	23	January 2014 to March 2015	2,81,000	2,81,000	92,000	3,73,000
19	ARTO Shamli	12	December 2014 to May 2015	3,90,000	3,90,000	48,000	4,38,000
20	RTO Basti	44	May 2014 to December 2014	4,44,000	4,44,000	1,76,000	6,20,000
21	RTO Faizabad	12	February 2015 to November 2015	1,09,000	1,09,000	48,000	1,57,000
22	RTO Lucknow	50	March 2015	13,65,000	13,65,000	2,00,000	15,65,000
23	RTO Varanasi	50	November 2014 to April 2015	11,09,000	11,09,000	2,00,000	13,09,000
<b>Total</b>		<b>591</b>		<b>1,18,65,000</b>	<b>1,18,65,000</b>	<b>23,64,000</b>	<b>1,42,29,000</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXI**  
**Tax/additional tax from surrendered vehicles not realised**  
*(Reference Para no. 3.10)*

Sl. No.	Name of Unit	No. of vehicles	Category of vehicle	Period of Surrendered vehicle	Period (Tax leviable)	Tax leviable in ₹
1	ARTO Auraiya	3	Passenger vehicle /Goods vehicle	June 2014 to December 2014	October 2014 to May 2015	1,47,864
2	ARTO Bagpat	58	Passenger vehicle /Goods vehicle	December 2014 to June 2015	April 2015 to November 2015	8,13,889
3	ARTO Budaun	7	Goods Vehicle/ Passenger vehicle	August 2014 to December 2014	November 2014 to July 2015	1,09,572
4	ARTO Farrukhabad	4	Goods Vehicle/ Passenger vehicle	June 2014 to March 2015	October 2014 to September 2015	1,09,169
5	ARTO JP Nagar	27	Passenger vehicle	June 2014 to December 2014	October 2014 to May 2015	3,12,834
6	ARTO Mainpuri	22	Passenger vehicle	June 2014 to June 2015	October 2014 to November 2015	15,53,371
7	ARTO Pratapgarh	11	Goods Vehicle/ Passenger vehicle	October 2014 to April 2015	January 2015 to August 2015	59,451
8	ARTO Rampur	21	Goods Vehicle	November 2014 to June 2015	March 2015 to December 2015	1,55,364
9	RTO Lucknow	21	Goods Vehicle	July 2014 to April 2015	October 2014 to April 2015	2,01,056
10	RTO Varanasi	40	Bus/PC	July 2014 to April 2015	October 2014 to April 2015	4,32,918
<b>Total</b>		<b>214</b>				<b>38,95,488</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXII**  
**Incorrect date and rate of interest mentioned in RRCs**  
*(Reference Para No. 4.4.7.5)*

(₹ in lakh)							
Sl. No.	Name of the sector	No. of dealer	Assessment year (Month and year of assessment)	No. of RRCs	Amount of tax	Date from which interest was due/ date mentioned in RRCs	Correct rate of interest/ rate mentioned in RRCs
1.	Sec. 3 Ghaziabad	1	2011-12 (April 2015)	1	1,060.00	Correct	12/15
2.	Sec. 3 Hapur	1	2010-11 (March 2014)	1	8.28	Correct	12/15
		1	2011-12 (April 2015)	1	9.96	Correct	12/15
		1	2009-10 (May 2013)	1	25.36	Correct	12/15
			2010-11 (March 2014)	1	434.38	Correct	12/15
			2013-14 (September 2015)	3	152.58	Correct	12/15
3.	Sec. 12 Lucknow	1	2007-08 (May 2010)	1	13,781.87	Correct	12/15
4.	Sec. 2 Noida	1	2008-09 (November 2012)	1	138.17	Correct	12/15
5.	Sec. 3 Noida	1	2011-12 (April 2015)	1	2,741.18	Correct	12/15
6.	Sec. 14 Noida	1	2010-11 ( January 2014)	1	151.64	10.02.2014 /01.10.2008	12/15
		1	2008-09 (September 2013)	1	157.15	Correct	12/15
7.	Sec. 2 Raibareli	1	2012-13 (June 2014)	1	115.00	Correct	12/15
			2013-14 (March 2015)	1	210.00	Correct	12/15
<b>Total</b>		<b>10</b>		<b>15</b>	<b>18,985.57</b>		

Source: Information available on the basis of audit findings.

**APPENDIX-XXIII**  
**Short charging of interest due to erroneous RRCs**  
*(Reference Para No. 4.4.7.6)*

								(₹ in lakh)
Sl. No.	Name of the office	Number of dealer	Assessment year(month and year of assessment)	Amount of arrear of tax	Date from which interest was chargeable	Date mentioned in RRCs	Period of delay in days	Interest chargeable
1.	Sec. 3 Allahabad	1	2010-11 (June 2014)	1.08	01.10.2009	26.08.2014	1790	0.79
2.	Sec. 5 Allahabad	1	2008-09 (April 2013)	0.59	01.10.2008	18.08.2013	1782	0.43
3.	Sec. 8 Allahabad	1	2010-11 (June 2014)	1.00	01.10.2010	10.06.2014	1348	0.55
4.	Sec. 14 Allahabad	1	2010-11 (March 2014)	2.18	01.10.2010	17.07.2014	1385	1.24
5.	Sec. 1 Basti	1	2011-12 (June 2015)	0.54	01.10.2011	12.10.2015	1472	0.33
6.	Sec. 2 Ghaziabad	1	2012-13 (March 2015)	45.92	01.10.2012	26.05.2015	967	18.25
		1	2011-12 ( April 2015)	77.46	01.10.2011	27.06.2015	1365	43.45
7.	JC (CC) Gorakhpur	1	2011-12 (March 2015)	0.29	01.10.2011	28.08.2015	1427	0.17
8.	Sec. 1 Gorakhpur	1	2010-11 (December 2013)	19.64	01.10.2010	03.04.2014	1280	10.33
9.	Sec. 2 Raibareli	1	2013-14 (March 2015)	52.09	01.10.2013	04.06.2015	611	13.08
<b>Total</b>		<b>10</b>		<b>200.79</b>				<b>88.62</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXIV**  
**Reconciliation of R-3 and R-27 register**  
*(Reference Para No. 4.4.7.7)*

(₹ in lakh)					
Sl. No.	Name of the sector	No. of dealer	No. of RRCs	Amount in RRCs	Nature of irregularity
1.	Sec. 1 Allahabad	2	2	18.64	Arrear shown as disposed off in R-3 register Demand shown as arrear in R-27 register
2.	Sec. 8 Allahabad	2	2	9.18	Arrear shown as disposed off in R-3 register Demand shown as arrear in R-27 register
		2	2	0.14	Demand shown as arrear in R-3 register Arrear shown as disposed off in R-27 register
3.	Sec. 12 Allahabad	1	1	0.33	Arrear shown as disposed off in R-3 register Demand shown as arrear in R-27 register
4.	Sec. 14 Allahabad	2	2	0.06	Arrear shown as disposed off in R-3 register Demand shown as arrear in R-27 register
5.	Sec. 1 G.B. Nagar	4	5	85.38	Arrear shown as disposed off in R-3 register Demand shown as arrear in R-27 register
6.	Sec. 1 Lucknow	1	1	9.33	Demand shown as arrear in R-3 register Case showed as open under section-32. Demand shown as disposed off.
<b>Total</b>		<b>14</b>	<b>15</b>	<b>123.06</b>	

Source: Information available on the basis of audit findings.

**APPENDIX-XXV**  
**Application of incorrect rate of tax**  
**(Reference Para No. 4.6.1.1)**

(₹ in lakh)							
Sl. No.	Name of the unit	Number of dealer	Assessment year (month and year of assessment)	Name of the commodity(Schedule)	Value of goods	Rate of Tax leviable/ levied (per cent)	Tax short levied
1	DC Sec 16 Agra	1	2011-12 (February 2015)	Cosmetics (V)	19.59	13.5/5	1.67
2	DC Sec 4 Allahabad	1	2012-13 (January 2014)	Action Shot, Piston Ring (V)	30.81	13.5/5	2.62
3	DC Sec 8 Allahabad	1	2011-12 (February 2014)	Stone Dust (V)	129.25	13.5/5	10.99
4	DC Sec 12 Allahabad	1	2012-13 (March 2015)	Modem (V)	13.05	13.5/5	1.11
5	DC Sec 1 Banda	1	2008-09 (February 2015)	Stone Boulder/Khanda (V)	9.35	12.5/4	0.79
			2009-10 (April 2014)	Stone Boulder/Khanda (V)	51.07	13.5/4.5	4.60
		1	2012-13 (May 2014)	Tractor Accessories (V)	19.88	13.5/5	1.69
6	DC Sec 1 Deoria	1	2011-12 (March 2015)	Hardware (II)	214.72	5/4	2.15
7	DC Sec 6 Ghaziabad	1	2011-12 (January 2015)	Plastic Goods (V)	271.52	13.5/5	23.08
		1	2011-12 (January 2015)	Crockery, Cutlery China (V)	106.91	13.5/5	9.09
		1	2011-12 (March 2015)	Compressed Natural Gas (V)	72.45	13.5/0	9.78
8	DC Sec 11 Ghaziabad	1	2011-12 (July 2014)	Toners and Developers (V)	58.53	13.5/5	4.98
9	DC Sec 5 Jaunpur	1	2011-12 (February 2015)	Kerosene Oil Other than kerosene oil sold through PDS (V)	160.63	13.5/5	13.65
10	DC Sec 5 Kanpur	1	2010-11 (October 2013)	Rubber Moulded Goods (V)	23.55	13.5/5	2.00
			2011-12 (July 2014)	Rubber Moulded Goods (V)	23.09	13.5/5	1.96
11	AC Sec 9 Kanpur	1	2008-09 (January 2012)	Sadileri Fitting (V)	60.53	12.5/4	5.14
			2009-10 (February 2013)	Sadileri Fitting (V)	3.26	12.5/4	0.28
					54.28	13.5/4.5	4.89
					8.40	13.5/5	0.71
		1	2009-10 (November 2012)	Machinery Parts (V)	2.68	12.5/4	0.23
		15.20	13.5/4.5		1.37		
3.30	13.5/5	0.28					
12	DC Sec 12 Kanpur	1	2011-12 (April 2014)	S S Sheet, Coil Rod, Patta (II)	137.25	5/4	1.37
13	DC Sec 24 Kanpur	1	2011-12 (February 2015)	Plastic Frame (V)	10.43	13.5/5	0.89
14	DC Sec 1 Lucknow	1	2011-12 (December 2014)	Modem (V)	85.85	13.5/5	7.30
15	DC Sec 5 Lucknow	1	2010-11 (December 2013)	Safety Goods (V)	27.48	13.5/5	2.34
			2011-12 (September 2014)	Safety Goods (V)	35.03	13.5/5	2.98
16	DC Sec 11 Lucknow	1	2011-12 (May 2014)	Rubber Moulded Goods (V)	165.84	13.5/5	14.10
17	DC Sec 2 Meerut	1	2011-12 (February 2014)	Paints (V)	13.61	13.5/5	1.16
18	CTO Sec 8 Meerut	1	2011-12 (March 2014)	Auto Parts (V)	13.42	13.5/5	1.16
19	DC Sec Sardhana Meerut	1	2011-12 (February 2015)	Mobile Charger (V)	18.90	13.5/5	1.61
		1	2011-12 (March 2015)	Press Mudd (V)	20.46	13.5/0	2.76



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(₹ in lakh)							
Sl. No.	Name of the unit	Number of dealer	Assessment year (month and year of assessment)	Name of the commodity(Schedule)	Value of goods	Rate of Tax leviable/levied (per cent)	Tax short levied
20	CTO Sec 1 Noida	1	2009-10 (March 2013)	Software (II)	17.89	5/0	0.89
21	CTO Sec 2 Noida	1	2009-10 (May 2013)	Generator Spares (V)	1.81	12.5/4	0.15
					11.42	13.5/4.5	1.03
					0.83	13.5/5	0.07
22	DC Sec 4 Noida	1	2011-12 (July 2014)	Mobile Charger (V)	172.01	13.5/5	14.62
23	JC (CC) Noida	1	2007-08 (VAT) (May 2014)	Current Transfer Panel Parts (V)	228.31	12.5/4	19.41
24	DC Sec 12 Noida	1	2010-11 (November 2013)	Plastic Aluminium Composite Panel Sheet (V)	323.89	13.5/5	27.53
			2011-12 (July 2014)	Plastic Aluminium Composite Panel Sheet (V)	309.59	13.5/5	26.31
25	DC Sec 1 Raebareli	1	2011-12 (January 2015)	Toffee (V)	20.28	13.5/5	1.72
26	DC Sec 1 Rampur	1	2010-11 (December 2013)	Tobacco (V)	39.72	13.5/5	3.38
27	DC Sec 2 Saharanpur	1	2011-12 (January 2015)	Emulsion (V)	266.24	13.5/5	22.63
28	DC Sec 3 Shahjahanpur	1	2011-12 (April 2014)	Set Top Box (V)	12.41	13.5/5	1.05
29	DC Sec 1 Chandauli, Varansi	1	2012-13 (March 2015)	Set top box (V)	22.71	13.5/5	1.93
					11.64	14/5	1.05
30	JC (CC) Zone-II Varansi at Robertsganj, Sonbhadra	1	2011-12 (January 2015)	Motor Cycle (V)	1,113.85	14.5/13.5	11.14
<b>Total</b>		<b>35</b>			<b>4,432.92</b>		<b>271.64</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXVI**  
**Misclassification of goods**  
**(Reference Para 4.6.1.2)**

(₹ in lakh)							
Sl. No.	Name of the unit	Number of the dealer	Assessment year (month and year of assessment)	Name of the Commodity	Value of Goods	Rate of Tax leviable/levied (per cent)	Tax not/short levied
1	DC Sec 10 Ghaziabad	1	2011-12 (May 2014)	Decorative roof tiles treated as <i>Khaprali Mitti</i>	14.09	13.5/0	1.90
		1	2011-12 (March 2015)	Welding accessories treated as welding equipment	34.43	13.5/5	2.93
2	DC Sec 5 Kanpur	1	2011-12 (December 2014)	Parafliide Powder treated as mineral	80.58	13.5/5	6.85
3	DC Sec 8 Kanpur	1	2011-12 (January 2015)	Macaroni treated as <i>sewai</i>	20.42	13.5/0	2.76
4	AC Sec 9 Kanpur	1	2008-09 (May 2012)	Cutting tool treated as tools used by carpenter	15.92	12.5/4	1.35
		1	2010-11 (March 2014)	Grease and Lubricant treated as PVC pipe (S)	22.90	13.5/5	1.95
				Grease and Lubricant treated as PVC pipe (C)	27.22	13.5/5	2.31
		1	2011-12 (January 2015)	Rubber wheel, PVC Helmet treated as plywood	13.66	13.5/5	1.16
5	DC Sec 14 Kanpur	1	2010-11 (February 2015)	Thermoplastic sheet treated as plastic sheet	125.79	13.5/5	10.69
		1	2011-12 (December 2014)	<i>Baggas</i> board particle treated as plywood	13.91	13.5/5	1.18
6	DC Sec 20 Lucknow	1	2011-12 (December 2014)	Battery treated as Renewable Energy device and spare parts	117.89	13.5/5	10.02
		1	2011-12 (December 2014)	Battery treated as Renewable Energy device and spare parts	50.67	13.5/5	4.31
7	DC Sec 10 Meerut	1	2011-12 (February 2015)	Sauce treated as milk powder	6.06	13.5/5	0.51
8	DC Sec 1 Noida	1	2011-12 (February 2015)	Telephone cable treated as transmission wire	16.39 (S)	13.5/5	1.39
				Telephone cable treated as transmission wire	164.08 (C)	13.5/5	13.95
<b>Total</b>		<b>13</b>			<b>543.54</b>		<b>63.26</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXVII**  
**Turnover escaping assessment**  
**(Reference Para No. 4.6.1.3)**

(₹ in lakh)							
Sl. No.	Name of the unit	Number of dealers	Assessment year (month & year of assessment)	Name of commodity	Escaped turnover	Rate of Tax leviable (per cent)	Tax not levied
1.	DC Sec 13 Agra	1	2011-12 (March 2015)	Moulds and dies	33.81	5	1.69
				Old Plant and machinery	2.54	5	0.13
2.	JC(CC) Allahabad	1	2012-13 (July 2014)	Vehicle spare parts, lubricants, paints and accessories	44.80	13.5	6.05
3.	DC Sec. 4 Allahabad	1	2012-13 (June 2014)	Right to use	201.64	5	10.08
4.	AC Sec. 5 Allahabad	1	2011-12 (January 2015)	Paints	10.60	13.5	1.43
5.	DC Sec. 12 Allahabad	1	2012-13 (March 2015)	Fixed assets	3.40	5	0.17
6.	JC(CC) Bareilly	1	2011-12 (March 2015)	Used plant and machinery	482.00	5	24.10
				Used Motor Car	23.28	5	1.16
				Used Furniture	3.55	5	0.18
		1	2011-12 (January 2015)	Used plant and machinery	4.85	5	0.24
				Used Vehicle	18.30	5	0.91
1	2011-12 (October 2014)	Used plant and machinery	22.24	5	1.11		
7.	JC(CC)-II Ghaziabad	1	2011-12 (March 2015)	Used plant and machinery	444.85	5	22.24
8.	DC Sec. 2 Gorakhpur	1	2011-12 (March 2015)	Used hydra machine	10.21	5	0.51
9.	DC Sec. 8 Kanpur	1	2011-12 (March 2015)	Used plant and machinery	46.31	5	2.32
10.	DC Sec. 4 Lucknow	1	2010-11 (March 2015)	Used plant and machinery	85.08	5	4.25
				Used office equipment	1.36	5	0.07
				Used vehicles	27.96	5	1.40
11.	DC Sec. 10 Lucknow	1	2010-11 (January 2015)	Warranty claim	1.79	13.5	0.24
				Teflon	5.59	13.5	0.76
12.	DC Sec. 2 Meerut	1	2011-12 (February 2015)	Used car, used motorcycle	21.24	5	1.06
13.	CTO Sec 1 Noida	1	2009-10 (May 2013)	Used office appliances, furniture, vehicles	32.77	4.5	1.47
<b>Total</b>		<b>15</b>			<b>1,528.17</b>		<b>81.57</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXVIII**  
**Delayed deposit of tax**  
*(Reference Para No. 4.7.2.1)*

(₹ in lakh)							
Sl No.	Name of the unit	No. of dealer	Assessment year (month and year of assessment)	Amount of admitted Tax	Period of delay (In days)	Penalty Imposable	Penalty Imposed
1	AC Sec 15 Agra	1	2010-11 (January 2014)	5.74	28 to 60	1.15	0
2	JC(CC) Allahabad	1	2011-12 (September 2014)	125.32	05 to 27	25.06	0
		1	2011-12 (February 2015)	58.75	30	11.75	0
		1	2011-12 (March 2015)	5.52	10	1.10	0
3	DC Sec Bharthana	1	2008-09 (March 2012)	2.43	39	0.49	0.49
		1	2008-09 (January 2012)	1.53	43 to 74	0.31	0.31
4	DC Sec 1 Ghazipur	1	2011-12 (June 2014)	6.35	29	1.27	0
5	JC(CC)-II Ghaziabad	1	2012-13 (January 2015)	38.00	791	7.60	0
6	DC Sec 3 Ghaziabad	1	2011-12 (January 2015)	15.74	07 to 11	3.15	3.15
7	DC Sec 6 Ghaziabad	1	2010-11 (January 2014)	5.92	05 to 11	1.18	1.18
		1	2010-11 (March 2014)	3.92	1,104 to 1,388	0.78	0.78
8	DC Sec 13 Ghaziabad	1	2010-11 (December 2014)	4.42	8 to 9	0.88	0.88
9	DC Sec 4 Hardoi	1	2011-12 (March 2015)	8.77	12 to 19	1.75	1.75
10	DC Sec 5 Jaunpur	1	2011-12 (July 2014)	21.88	11	4.38	0
		1	2011-12 (June 2014)	20.47	10	4.09	0
11	JC(CC) Jhansi	1	2011-12 (March 2015)	78.21	90 to 153	15.64	0
		1	2007-08(VAT) (November 2014)	5.65	569	1.13	0
12	JC(CC)-I Kanpur	1	2011-12 (January 2015)	31.53	05 to 07	6.31	0
13	DC Sec 4 Lucknow	1	2012-13 (January 2015)	14.19	05 to 23	2.84	2.84
		1	2012-13 (February 2015)	5.89	8	1.18	1.18
14	DC.Sec Koshikalan Mathura	1	2011-12 (March 2015)	72.85	10	14.57	0
15	DC Sec 2 Mathura	1	2010-11 (March 2014)	5.42	07 to 09	1.08	1.08
16	JC(CC) Moradabad	1	2011-12 (May 2014)	5.78	221	1.16	0
		1	2011-12 (March 2015)	79.43	06 to 38	15.89	0
17	DC Sec 1 Noida	1	2011-12 (March 2015)	6.20	10	1.24	0
18	DC Sec 5 Noida	1	2011-12 (July 2014)	12.94	06 to 09	2.59	0
19	DC Sec 6 Noida	1	2011-12 (March 2015)	9.87	05 to 08	1.97	0
20	DC Sec 5 Saharanpur	1	2010-11 (October 2013)	6.03	45 to 58	1.21	1.21

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(₹ in lakh)							
Sl No.	Name of the unit	No. of dealer	Assessment year (month and year of assessment)	Amount of admitted Tax	Period of delay (In days)	Penalty Imposable	Penalty Imposed
21	JC (CC)-II Varanasi (at Sonbhadra)	1	2009-10 (April 2013)	55.70	05 to 07	11.14	11.14
		1	2010-11 (March 2014)	10.00	05	2.00	2.00
<b>Total</b>		<b>30</b>		<b>724.45</b>		<b>144.89</b>	<b>27.99</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXIX**  
**Entry tax short/ not levied**  
**(Reference Para No. 4.8.1)**

(₹ in lakh)										
Sl. No.	Name of the unit	No of dealer	Assessment year (month and year of assessment)	Name of goods	Taxable turnover	Rate of entry tax leviable/ levied (per cent)	Entry tax leviable	Entry tax levied	Amount of entry tax not/ Short levied	
1	DC Sec 1 Ghazipur	1	2011-12 (July 2014)	Iron and Steel	194.02	1/0	1.94	0	1.94	
2	DC Sec 2 G.B. Nagar	1	2011-12 (June 2014)	Iron and Steel	334.86	5/1	16.74	3.35	13.39	
		1	2011-12 (June 2014)	Iron and Steel	54.72	5/1	2.74	0.55	2.19	
					69.39	5/0	3.47	0	3.47	
1	2010-11 (July 2014)	C R Coil	85.00	5/0	4.25	0	4.25			
3	DC Sec 3 G.B. Nagar	1	2010-11 (August 2014)	Steel Tube	568.81	1/0	5.69	0	5.69	
4	DC Sec 6 Ghaziabad	1	2010-11 (November 2014)	Base Paper, Craft Paper	51.22	2/0	1.02	0	1.02	
5	DC Sec 2 Kanpur	1	2010-11 (July 2014)	Rim	43.03	1/0	0.43	0	0.43	
			2011-12 (March 2015)	Rim	26.55	5/0	1.33	0	1.33	
6	DC Sec 8 Kanpur	1	2011-12 (July 2014)	Gutkha	30.91	5/0	1.55	0	1.55	
			1	2011-12 (July 2014)	Iron and Steel	27.51	5/1	1.38	0.28	1.10
					Pre Fabricated Steel	59.36	5/0	2.97	0	2.97
	Paper Core	21.60	2/0	0.43	0	0.43				
7	JC (CC)-II Lucknow	1	2011-12 (March 2015)	Wheel and Rim	847.85	5/0	42.39	0	42.39	
			1	2011-12 (March 2015)	MS Bar, Rod, Plate	141.20	5/0	7.06	0	7.06
			1	2012-13 (July 2014)	Iron Sheet	30.26	5/0	1.51	0	1.51
8	DC Sec 11 Lucknow	1	2009-10 (November 2011)	Steel Forging	115.02	5/0	5.75	0	5.75	
9	JC(CC) Meerut	1	2011-12 (July 2014)	Iron and Steel	110.68	5/1	5.53	1.10	4.43	
			1	2011-12 (July 2014)	G I pipe, Channel	17.32	5/0	0.87	0	0.87
10	JC(CC) Noida	1	2011-12 (February 2014)	Iron and Steel	54.11	5/1	2.71	0.54	2.16	
11	DC Sec 10 Noida	1	2011-12 (March 2015)	Iron and Steel	79.19	5/0	3.96	0	3.96	
12	DC Sec 14 Noida	1	2011-12 (December 2014)	Iron and Steel	225.80	5/0	11.29	0	11.29	
			1	2011-12 (February 2015)	Iron and Steel	79.99	5/0	4.00	0	4.00
			1	2011-12 (March 2015)	Iron and Steel	65.55	5/0	3.28	0	3.28
			1	2011-12 (March 2015)	C R Strip	31.04	5/0	1.55	0	1.55
13	DC Sec 2 Saharanpur	1	2011-12 (March 2015)	Steel Shuttering , Plate	25.37	5/0	0.51	0	0.51	
<b>Total</b>		<b>22</b>			<b>3,390.36</b>		<b>134.35</b>	<b>5.82</b>	<b>128.52</b>	

Source: Information available on the basis of audit findings.

**APPENDIX-XXX**

**Interest short/not charged  
(Reference Para No. 4.10)**

(₹ in lakh)									
Sl. No.	Name of the unit	Number of dealer	Assessment year (month and year of assessment)	Amount deposited	Rate of interest per annum (per cent)	Period of delay in days	Total interest leviable	Interest deposited by dealer	Interest not/ short charged
1	DC Sec 14 Allahabad	1	2007-08 (December 2014)	116.11	14	920	42.44	0	42.44
				176.96	14	953	62.44	0	62.44
2	JC (CC)-II Ghaziabad	1	2012-13 (January 2015)	38.00	15	792	12.37	0	12.37
3	DC Sec 15 Ghaziabad	1	2006-07 (August 2014)	2.91	14	3080	3.44	0	3.44
4	DC Sec 3 G.B.Nagar	1	2010-11 (August 2014)	25.22	15	1505	15.60	0	15.60
5	JC (CC) Jhansi	1	2011-12 (March 2015)	78.21	15	90 to153	4.70	0	4.70
6	JC (CC) II Kanpur	1	2011-12 (March 2015)	17.00	15	1282	8.96	0	8.96
7	DC Sec 12 Lucknow	1	2011-12 (March 2015)	60.20	15	1364	33.74	0	33.74
8	DC Sec Sikandrabad	1	2010-11 (December 2013)	176.75	15	460	33.41	0	33.41
		<b>8</b>		<b>691.36</b>			<b>217.10</b>	<b>0</b>	<b>217.10</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXXI**  
**False/fraudulent claim of ITC**  
*(Reference Para No. 4.11.2)*

(₹ in lakh)							
Sl No.	Name of the unit	Number of dealer	Assessment year (month and year of assessment)	Amount of false claim of ITC reversed by AAs	Brief description of ITC claimed	Penalty leviable	Penalty imposed
1	DC Sec 4 Allahabad	1	2010-11 (June 2014)	0.56	Purchase from firm not in existence	2.80	0
2	DC Sec 8 Allahabad	1	2011-12 (March 2015)	0.93	Purchase from firm not in existence	4.65	0
3	JC(CC)-II Ghaziabad	1	2010-11 (March 2014)	17.34	Purchase from firm not in existence	86.70	0
4	DC Sec 10 Ghaziabad	1	2011-12 (June 2014)	2.49	Purchase from firm not in existence	12.45	0
5	DC Sec 2 Gonda	1	2011-12 (June 2014)	0.86	Purchase from firm not in existence	4.30	0
6	AC Sec 1 Hapur	1	2009-10 (March 2013)	1.15	Purchase from firm not in existence	5.75	0
		1	2011-12 (February 2015)	0.33	Purchase from firm not in existence	1.65	0
7	DC Sec 3 Kanpur	1	2011-12 (July 2014)	1.48	Purchase from firm not in existence	7.40	7.40
8	AC Sec 4 Kanpur	1	2011-12 (July 2014)	1.17	Purchase from firm not in existence	5.85	0
9	DC Sec Koshikalan, Mathura	1	2011-12 (February 2015)	1.44	Purchase from firm not in existence	7.20	0
		1	2011-12 (March 2015)	0.90	Purchase from firm not in existence	4.50	0
10	DC Sec 5 Mathura	1	2010-11 (February 2014)	0.51	Purchase from firm not in existence	2.55	2.55
11	DC Sec 6 Meerut	1	2010-11 (March 2014)	1.73	Purchase from firm not in existence	8.65	8.63
<b>Total</b>		<b>13</b>		<b>30.89</b>		<b>154.45</b>	<b>18.58</b>

Source: Information available on the basis of audit findings.



**APPENDIX-XXXII**  
**Inadmissible ITC**  
*(Reference Para No. 4.11.4)*

							(₹ in lakh)
Sl. No.	Name of the unit	Number of dealers	Assessment year (month and year of assessment)	Amount of RITC not done by AAs	Reason of wrongly claim ITC	Period for interest	Interest leviable
1	DC Sec 8 Allahabad	1	2011-12 (March 2015)	0.93	Not verified purchase	01.10.11 to 25.03.15	0.48
2	DC Sec 2 Auriya	1	2012-13 (March 2015)	4.34	ITC on commission	01.10.12 to 20.03.15	1.61
3.	DC Sec Bharthana	1	2009-10 (January 2013)	5.93	Wrong carry forward	01.10.09 to 11.01.13	2.92
4	DC Sec 3 G.B.Nagar	1	2011-12 (February 2015)	8.98	Inadmissible claim	01.10.11 to 12.02.15	4.54
5	DC Sec 1 Hapur	1	2011-12 (February 2015)	2.70	Excess claim	01.10.11 to 21.02.15	1.38
6	DC Sec 2 Hardoi	1	2011-12 (October 2014)	2.21	Excess claim	01.10.11 to 07.10.14	1.00
7	JC(CC)-I Kanpur	1	2011-12 (June 2014)	1.59	Excess claim	01.10.11 to 28.06.14	0.65
8	JC(CC)-II Kanpur	1	2011-12 (February 2015)	0.67	Excess claim	01.10.11 to 18.02.15	0.34
9	DC Sec. 10 Kanpur	1	2011-12 (March 2015)	1.39	Excess claim	01.10.11 to 12.03.15	0.72
		1	2011-12 (December 2012)	8.39	Wrong carry forward	01.10.11 to 28.12.12	1.57
10	DC Sec. 16 Kanpur	1	2012-13 (July 2014)	6.26	Excess claim	01.10.12 to 14.07.14	1.68
		1	2012-13 (July 2014)	11.73	Excess claim	01.10.12 to 25.06.14	3.05
11	DC Sec. 28 Kanpur	1	2011-12 (January 2015)	0.92	Excess claim	01.10.11 to 19.01.15	0.45
12	DC Sec. 2 Meerut	1	2011-12 (March 2015)	0.20	Excess claim	01.10.11 to 20.03.15	0.11
13	DC Sec. 5 Noida	1	2011-12 (March 2015)	0.27	Excess claim	01.10.11 to 16.03.15	0.14
<b>Total</b>		<b>15</b>		<b>56.51</b>			<b>20.64</b>

Source: Information available on the basis of audit findings.

## APPENDIX-XXXIII

**Incorrect claim of ITC on goods purchased which were taxable at lower rates than claimed by dealers**  
(Reference Para No. 4.11.6)

(₹ in lakh)									
Sl. No.	Name of the unit	No of dealers	Assessment year (month and year of assessment)	Name of goods (Schedule)	Value of goods	Rate of tax applicable/wrongly applied (per cent)	Amount of RITC not done by AAs	Period for interest	Interest leviable
1	DC Sec 2 Ambedkarnagar	1	2011-12 (February 2015)	Tyre and Tubes of Bicycles. Cycle Rickshaws (II)	63.32	5/15.5	6.09	01.10.11 to 28.02.15	3.12
2	DC Sec 2 G.B. Nagar	1	2011-12 (March 2015)	Aluminium Conductor, Aluminium Wire (II)	13.01	5/13.5	1.11	01.10.11 to 24.03.15	0.58
3	DC Sec. 12 Kanpur	1	2011-12 (July 2014)	Non-ferrous Metals, such as Aluminium, Copper, Zinc and extrusions (II)	12.53	5/13.5	1.07	01.10.11 to 26.07.14	0.45
4	DC Sec. 14 Kanpur	1	2012-13 (March 2015)	Cotton Kapok (Section-14 of CST)	106.08	4/5	1.81	01.10.12 to 31.03.15	0.68
5	DC Sec. 29 Kanpur	1	2010-11 (January 2014)	Duplex Board (II)	9.41	5/13.5	0.80	01.10.10 to 06.01.14	0.39
			2011-12 (February 2015)	Duplex Board (II)	7.78	5/13.5	0.66	01.10.11 to 28.02.15	0.34
		1	2011-12 (March 2015)	Duplex Board (II)	50.62	5/13.5	4.30	01.10.11 to 04.03.15	2.21
6	DC Sec. 4 Lucknow	1	2011-12 (March 2015)	Duplex Board (II)	8.59	5/13.5	0.73	01.10.11 to 17.03.15	0.38
<b>Total</b>		<b>7</b>			<b>271.34</b>		<b>16.57</b>		<b>8.15</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXXIV**  
**Residential land valued at agriculture rate**  
*(Reference para No.5.4.8.1)*

(Amount in ₹)																		
Sl. No.	Name of District	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/khasra no.	Gata / Khasra No.	Land sold (In Sq. M)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (In Sq Metre)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable Stamp Duty	Due Registration fees	Leviable stamp duty and registration fee	Stamp duty paid	Registration fee paid	Paid stamp duty and registration fee	Difference
1	Allahabad	SR Meja	2200/14.07.15	1299/22.05.15	702/2	2,280.00	4,70,000	4,500	1,02,60,000	1,02,60,000	4 & 5	5,03,000	10,000	5,13,000	19,010	9,400	28,410	4,84,590
2	Barabanki	SR Sadar	4291/04.03.15	11489/21.01.15	363 Mi	1,500.00	13,00,000	2,200	33,00,000	33,00,000	5	1,65,000	10,000	1,75,000	65,000	10,000	75,000	1,00,000
3	Barabanki	SR Sadar	12023/2.7.14	3021/18.02.14	746	2,103.00	8,42,000	3,500	73,60,500	73,61,000	7	5,15,270	10,000	5,25,270	59,000	10,000	69,000	4,56,270
4	GBNagar	SR Dadri	5459/30.03.16	3577/01-03-16	764	1,687.00	27,00,000	4,500	75,91,500	75,92,000	5	3,79,600	20,000	3,99,600	1,35,000	20,000	1,55,000	2,44,600
5	GBNagar	SR Dadri	4306/11.03.16	3603/01-03-16	55	2,726.00	54,53,000	7,000	1,90,82,000	1,90,82,000	5	9,54,100	20,000	9,74,100	2,72,700	20,000	2,92,700	6,81,400
6	GBNagar	SR Dadri	4565/17.03.16	4113/10-03-16	645/942	811.00	16,25,000	7,000	56,77,000	56,77,000	5	2,83,850	20,000	3,03,850	81,500	20,000	1,01,500	2,02,350
7	GBNagar	SR Dadri	2827/17.02.16	2457/11-02-16	435	1,513.00	30,26,000	8,500	1,28,60,500	1,28,61,000	5	6,43,050	20,000	6,63,050	1,51,700	20,000	1,71,700	4,91,350
8	GBNagar	SR Dadri	7877/15.04.15	19809/04.10.14	350	843.00	15,18,000	7,200	60,69,600	60,70,000	4 & 5	2,93,480	10,000	3,03,480	66,000	10,000	76,000	2,27,480
9	GBNagar	SR Dadri	10237/18.05.15	8012/18.04.15	609	1,562.00	28,12,000	6,500	1,01,53,000	1,01,53,000	5	5,07,650	10,000	5,17,650	1,40,600	10,000	1,50,600	3,67,050
10	GBNagar	SR Dadri	8011/18.04.15	19809/04.10.14	350	1,265.00	24,04,000	7,200	91,08,000	91,08,000	5	4,55,400	10,000	4,65,400	1,20,500	10,000	1,30,500	3,34,900
11	GBNagar	SR Dadri	16769/18.08.15	15844/31.07.15	30	753.00	6,78,000	4,500	33,88,500	33,89,000	5	1,69,450	10,000	1,79,450	34,000	10,000	44,000	1,35,450
12	GBNagar	SR Greater Noida	11275/25.05.15	15355/17.05.14	36	8,314.50	73,63,000	4,200	3,49,20,900	3,49,21,000	5	17,46,050	10,000	17,56,050	3,68,200	10,000	3,78,200	13,77,850
13	GBNagar	SR Greater Noida	11274/25.05.15	33713/10.11.14	36	8,314.50	73,63,000	4,200	3,49,20,900	3,49,21,000	5	17,46,050	10,000	17,56,050	3,68,200	10,000	3,78,200	13,77,850
14	GBNagar	SR Greater Noida	13130/17.06.15	1295/17.01.15	65. 66	7,660.00	89,86,000	5,000	3,83,00,000	3,83,00,000	5	19,15,000	10,000	19,25,000	4,50,000	10,000	4,60,000	14,65,000
15	GBNagar	SR Greater Noida	20311/04.09.15	2262/30.01.15	8m,9,10,11, 12	2,024.00	26,15,000	5,500	1,11,32,000	1,11,32,000	5	5,56,600	10,000	5,66,600	1,31,000	10,000	1,41,000	4,25,600
16	GBNagar	SR Greater Noida	250/05.01.16	32334/18.10.14	781	2,047.00	25,27,000	5,500	1,12,58,500	1,12,59,000	5	5,62,950	10,000	5,72,950	1,26,500	10,000	1,36,500	4,36,450
17	GBNagar	SR I Noida	5664/20.10.15	6089/05.12.14	51Mi, 65	1,659.00	43,79,760	13,000	2,15,67,000	2,15,67,000	5	10,78,350	10,000	10,88,350	2,19,000	10,000	2,29,000	8,59,350
18	GBNagar	SR I Noida	5662/20.10.15	6089/05.12.14	51Mi, 65	1,658.00	43,77,120	13,000	2,15,54,000	2,15,54,000	5	10,77,700	10,000	10,87,700	2,18,900	10,000	2,28,900	8,58,800
19	Ghaziabad	SR II	6426/20.05.15	12266/09.10.14	139	997.00	11,97,000	5,000	49,85,000	49,85,000	7	3,48,950	10,000	3,58,950	84,000	10,000	94,000	2,64,950
20	Ghaziabad	SR II	14707/15.12.15	11836/23.09.15	422	418.00	15,50,000	8,500	35,53,000	35,53,000	7	2,48,710	20,000	2,68,710	1,08,500	20,000	1,28,500	1,40,210
21	Ghaziabad	SR II	10525/20.08.15	9020/15.07.15	16	556.00	6,23,000	5,000	27,80,000	27,80,000	7	1,94,600	10,000	2,04,600	43,610	10,000	53,610	1,50,990
22	Ghaziabad	SR III	9258/08.12.15	7128/16-09-15	881	920.66	7,60,000	4,000	36,82,640	36,83,000	6 & 7	2,47,810	20,000	2,67,810	45,600	15,200	60,800	2,07,010
23	Ghaziabad	SR III	3448/11.05.15	1284/18.02.15	1166 ka Mi	2,910.00	49,48,000	4,000	1,16,40,000	1,16,40,000	7	8,14,800	10,000	8,24,800	3,46,700	10,000	3,56,700	4,68,100
24	Ghaziabad	SR III	3997/27.05.15	3297/06.05.15	154 Ka	716.60	12,20,000	4,000	28,66,400	28,67,000	7	2,00,690	10,000	2,10,690	85,400	10,000	95,400	1,15,290
25	Ghaziabad	SR III	8283/30.10.15	5329/15.07.15	967	834.00	11,93,000	5,000	41,70,000	41,70,000	7	2,91,900	10,000	3,01,900	83,700	10,000	93,700	2,08,200

(Amount in ₹)																		
Sl. No.	Name of District	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/khasra no.	Gata / Khasra No.	Land sold (In Sq. M)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (In Sq Metre)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable Stamp Duty	Due Registration fees	Leviable stamp duty and registration fee	Stamp duty paid	Registration fee paid	Paid stamp duty and registration fee	Difference
26	Ghaziabad	SR IV	19516/26.10.15	9584/18.05.15	1227	843.00	31,09,000	9,000	75,87,000	75,87,000	7	5,31,090	10,000	5,41,090	2,17,700	10,000	2,27,700	3,13,390
27	Ghaziabad	SR IV	19717/28.10.15	20912/17.07.14	1579/1	1,605.00	59,20,000	9,000	1,44,45,000	1,44,45,000	7	10,15,150	10,000	10,25,150	4,15,000	10,000	4,25,000	6,00,150
28	Ghaziabad	SR IV	18965/15.10.15	17184/25.04.13	1321	705.00	20,50,000	9,000	63,45,000	63,45,000	7	4,44,150	10,000	4,54,150	1,82,100	10,000	1,92,100	2,62,050
29	Ghaziabad	SR Modinagar	11394/18.09.15	2285/20.02.15	1253 Mi	1,256.00	30,34,000	3,500	43,96,000	43,96,000	7	3,07,720	10,000	3,17,720	2,12,500	10,000	2,22,500	95,220
30	Ghaziabad	SR Modinagar	0723/21.01.16	6034/20-05-15	553	918.00	26,17,000	9,000	82,62,000	82,62,000	7	5,78,340	20,000	5,98,340	1,83,200	20,000	2,03,200	3,95,140
31	Ghaziabad	SR Modinagar	11393/18.09.15	2285/20-02-15	1253 Mi	2,513.00	60,69,000	3,500	87,96,000	87,96,000	7	6,15,720	10,000	6,25,720	4,25,000	10,000	4,35,000	1,90,720
32	Ghaziabad	SR V	1085/23.02.15	5658/26.08.14	872	1,686.00	15,85,000	7,500	1,26,45,000	1,26,45,000	7	8,85,150	10,000	8,95,150	1,11,000	10,000	1,21,000	7,74,150
33	Ghaziabad	SR V	1082/23.02.15	5658/26.08.14	872	843.00	7,93,000	7,500	63,22,000	63,22,000	7	4,42,610	10,000	4,52,610	55,600	10,000	65,600	3,87,010
34	Ghaziabad	SR V	5063/15-09-15	4980/10-09-15	447	3,359.00	12,99,000	4,600	1,54,51,400	1,51,52,000	7	10,81,640	10,000	10,91,640	91,000	10,000	1,01,000	9,90,640
35	Lucknow	SR Baxi ka talab	5401/22.04.15	567/15.01.15	119	2,490.00	21,42,000	4,000	81,72,000	81,72,000	7	5,72,400	10,000	5,82,400	1,50,000	10,000	1,60,000	4,22,400
36	Lucknow	SR Baxi ka talab	7939/09.06.15	5625/27.04.15	360	820.00	5,90,400	3,500	28,70,000	28,70,000	5	1,43,500	10,000	1,53,500	30,000	10,000	40,000	1,13,500
37	Lucknow	SR Baxi ka talab	5351/22.04.15	5364/22.04.15	1178	850.00	2,00,000	1,400	11,90,000	11,90,000	5	59,500	10,000	69,500	10,000	2,000	12,000	57,500
38	Lucknow	SR II	942/21.01.15	839/05.12.14	1530Mi	1,840.00	16,92,800	4,000	63,52,000	63,52,000	7	4,44,640	10,000	4,54,640	1,18,510	10,000	1,28,510	3,26,130
39	Lucknow	SR II	10247/03.07.15	11534/14.07.14	1102	2,255.00	13,07,900	3,000	56,35,500	56,36,000	6 & 7	3,84,520	10,000	3,94,520	81,100	10,000	91,100	3,03,420
40	Lucknow	SR II	7694/25.05.15	2328/23.02.15	475/2252	5,060.00	60,52,000	4,000	1,53,68,000	1,53,68,000	6 & 7	10,65,760	10,000	10,75,760	4,14,000	10,000	4,24,000	6,51,760
41	Lucknow	SR II	1167/28.01.15	474/14.12.14	537 Sa	5,060.00	32,38,400	1,500	57,63,000	57,63,000	7	4,03,410	10,000	4,13,410	2,27,000	10,000	2,37,000	1,76,410
42	Lucknow	SR IV	3122/29.02.16	2871/25.02.16	739	3,392.50	37,58,750	5,200	1,39,08,700	1,39,09,000	7	9,73,630	20,000	9,93,630	2,63,200	20,000	2,83,200	7,10,430
43	Lucknow	SR IV	11422/05.08.15	8039/04-06-15	13	2,365.00	33,23,410	3,600	70,39,800	70,40,000	7	4,92,800	10,000	5,02,800	2,32,700	10,000	2,42,700	2,60,100
44	Lucknow	SR IV	9579/30.06.15	8313/09.06.15	232 sa	2,277.00	24,59,160	6,200	1,17,42,180	1,17,43,000	7	8,22,010	10,000	8,32,010	1,72,200	10,000	1,82,200	6,49,810
45	Lucknow	SR IV	12094/17.08.15	7861/01.06.15	13 mi	2,365.00	30,00,000	3,600	70,39,800	70,40,000	7	4,92,800	10,000	5,02,800	2,32,700	10,000	2,42,700	2,60,100
46	Lucknow	SR IV	6007/29-04-15	5778/27-04-15	721 sa	1,468.00	12,62,480	4,700	62,30,360	62,31,000	7	4,36,170	10,000	4,46,170	88,500	10,000	98,500	3,47,670
47	Lucknow	SR Mohanlalganj	4364/15.03.16	3925/08.03.16	242Na	5,060.00	31,88,000	7,700	2,95,83,400	2,95,84,000	5	14,79,200	20,000	14,99,200	1,59,500	20,000	1,79,500	13,19,700
48	Lucknow	SR Mohanlalganj	3160/23.02.16	2271/09.02.16 2272/09.02.16	974, 978	2,530.00	11,15,000	5,000	1,03,55,000	1,03,55,000	5	5,17,750	20,000	5,37,750	56,000	20,000	76,000	4,61,750
49	Lucknow	SR Mohanlalganj	0985/19.01.16	1051/09.01.16	1408	4,938.00	15,81,000	5,000	1,87,83,000	1,87,83,000	5	9,39,150	20,000	9,59,150	79,500	20,000	99,500	8,59,650
50	Lucknow	SR Mohanlalganj	4841/21.03.16	4462/16.03.16	235	760.00	6,69,000	7,700	58,52,000	58,52,000	5	2,92,600	20,000	3,12,600	33,500	13,380	46,880	2,65,720
51	Lucknow	SR Mohanlalganj	1855/01-02-16	1324/23.01.16	304 Mi	700.00	3,08,000	5,000	35,00,000	35,00,000	5	1,75,000	20,000	1,95,000	15,500	6,160	21,660	1,73,340
52	Lucknow	SR Mohanlalganj	4828/18.03.15	4384/11.03.15	145 Mi	890.00	2,73,000	4,500	40,05,000	40,05,000	5	2,00,250	10,000	2,10,250	13,700	5,460	19,160	1,91,090
53	Lucknow	SR Mohanlalganj	11509/22.06.15	10217/04.06.15	120 Mi	2,500.00	22,71,500	4,500	92,25,000	92,25,000	5	4,61,250	10,000	4,71,250	1,13,600	10,000	1,23,600	3,47,650
54	Lucknow	SR Mohanlalganj	3359/26.02.15	3398/26.02.15	117	1,060.00	10,00,000	2,000	20,84,000	20,84,000	5	1,04,200	10,000	1,14,200	50,000	10,000	60,000	54,200

(Amount in ₹)																		
Sl. No.	Name of District	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/khasra no.	Gata / Khasra No.	Land sold (In Sq. M)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (In Sq Metre)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviabale Stamp Duty	Due Registration fees	Leviabale stamp duty and registration fee	Stamp duty paid	Registration fee paid	Paid stamp duty and registration fee	Difference
55	Lucknow	SR Mohanlalganj	11124/16.06.15	10218/04.06.15	120 Mi	2,500.00	7,50,000	4,500	92,25,000	92,25,000	5	4,61,250	10,000	4,71,250	37,500	10,000	47,500	4,23,750
56	Lucknow	SR Mohanlalganj	10432/08.06.15	7892/30.04.15	276	700.00	1,25,000	700	14,00,000	14,00,000	5	70,000	10,000	80,000	6,250	1,250	7,500	72,500
57	Lucknow	SR V	14349/12.12.14	13221/02.12.14	47/1 &	5,820.00	2,31,36,200	7,200	3,14,92,800	3,14,93,000	7	22,04,510	10,000	22,14,510	16,20,000	10,000	16,30,000	5,84,510
58	Lucknow	SR V	4117/01.05.15	4116/01.05.15	23	3,944.75	1,60,08,910	6,200	1,89,80,400	1,89,81,000	7	13,28,650	10,000	13,38,650	11,21,000	10,000	11,31,000	2,07,650
59	Mathura	SR Chaata	17873/07.12.15	1885/04.02.15	84	30,350.00	1,06,23,000	1,600	2,91,36,000	2,91,36,000	7	20,39,520	10,000	20,49,520	7,45,000	10,000	7,55,000	12,94,520
60	Mathura	SR Chaata	18024/09.09.15	5647/27.04.15	807	4,050.00	15,00,000	2,200	62,37,000	62,37,000	4 & 5	3,01,850	20,000	3,21,850	65,000	20,000	85,000	2,36,850
61	Mathura	SR I	3814/14-03-16	3557/09-03-16	70	2,670.00	1,00,10,000	7,000	1,86,90,000	1,86,90,000	7	13,08,300	20,000	13,28,300	7,01,000	20,000	7,21,000	6,07,300
62	Mathura	SR I	2910/23-02-16	2441/17-02-16	273 & 278	1,229.00	24,58,000	7,000	86,03,000	86,03,000	7	6,02,210	20,000	6,22,210	1,72,060	20,000	1,92,060	4,30,150
63	Mathura	SR I	16292/14.10.15	14655/08.09.15	7A, B	8,190.00	98,28,000	4,500	2,57,98,500	2,57,99,000	7	18,05,900	10,000	18,15,900	6,87,960	10,000	6,97,960	11,17,940
64	Mathura	SR I	14889/14.09.15	6873/06.05.15	465	1,790.00	28,64,000	4,500	80,55,000	80,55,000	7	5,63,850	10,000	5,73,850	2,00,500	10,000	2,10,500	3,63,350
65	Mathura	SR I	8411/28.05.15	5339/08.04.15	136	3,860.00	96,50,000	6,500	1,75,63,000	1,75,63,000	7	12,29,450	10,000	12,39,450	6,75,500	10,000	6,85,500	5,53,950
66	Mathura	SR I	16726/20.10.15	13602/19.08.15	434 &	3,035.00	30,35,000	4,500	95,60,250	95,61,000	7	6,69,300	10,000	6,79,300	2,12,450	10,000	2,22,450	4,56,850
67	Mathura	SR Mahawan	4232/30.05.15	3454/08.05.15	681	1,440.00	11,52,000	5,000	72,00,000	72,00,000	7	5,04,000	10,000	5,14,000	81,000	10,000	91,000	4,23,000
68	Mathura	SR Mahawan	4231/30.05.15	3454/08.05.15	681	3,620.00	28,96,000	5,000	1,26,70,000	1,26,70,000	7	8,86,900	10,000	8,96,900	2,03,000	10,000	2,13,000	6,83,900
69	Rae bareli	SR Sadar	10872/10.08.15	9636/14.07.15	807	315.00	1,11,000	4,700	14,80,500	14,81,000	5	74,050	10,000	84,050	5,550	2,220	7,770	76,280
<b>TOTAL (in lakh ₹)</b>						<b>1.92</b>	<b>30.87</b>	<b>3.68</b>	<b>37.24</b>	<b>37.35</b>		<b>33.13</b>	<b>8.50</b>	<b>34.62</b>	<b>29.93</b>	<b>7.95</b>	<b>34.88</b>	<b>34.75</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXXV**  
**Undervaluation of land**  
*(Reference para No.5.4.8.2)*

(Amount in ₹)																		
Sl. No.	Name of District	Name of Unit	Property declared under section 143 or cases of undervaluation	Deed No. & date of execution	Gata / Khasra No.	Land sold (In Sq. M)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (In Sq Metre)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable Stamp Duty	Leviable Reistration fees	Leviable stamp duty and registration fee	Stamp duty levied	Registration fee levied	Levied stamp duty and registration fee	Difference
1	Allahabad	SR Meja	Declared u/s 143	3411/03.11.15	2098 min	20,490.00	36,90,000	4,200	8,60,58,000	8,60,58,000	5	43,02,900	10,000	43,12,900	1,85,010	10,000	1,95,010	41,17,890
2	Allahabad	SR Meja	Declared u/s 143	2588/09.10.14	2098 min	12,550.00	20,59,000	3,800	4,76,90,000	4,76,90,000	5	23,84,500	10,000	23,94,500	1,03,000	10,000	1,13,000	22,81,500
3	Allahabad	SR Meja	Declared u/s 143	2897/11.11.14	2098 min	12,550.00	20,60,000	3,800	4,76,90,000	4,76,90,000	5	23,84,500	10,000	23,94,500	1,03,000	10,000	1,13,000	22,81,500
4	Allahabad	SR Meja	Declared u/s 143	1921,1922,1923,1924/28.07.14	2098 min	50,200.00	71,80,000	3,300	16,56,60,000	16,56,60,000	5	82,83,000	40,000	83,23,000	3,59,040	40,000	3,99,040	79,23,960
5	Bulandshahar	SR Syana	Declared u/s 143	10628/16.11.15	611/2	520.00	2,62,000	2,400	12,48,000	12,48,000	4 & 5	52,400	10,000	62,400	10,510	5,240	15,750	46,650
6	Lucknow	SR V Lucknow	On link Road	12263/11.11.14	2202	4,560.00	2,15,33,300	8,600	2,31,91,000	2,31,91,000	7	16,23,370	10,000	16,33,370	15,07,500	10,000	15,17,500	1,15,870
7	Mathura	SR Mahawan	Declared u/s 143	9128/21.11.15	375	1,820.00	12,29,000	2,400	43,68,000	43,68,000	4 & 5	2,08,400	10,000	2,18,400	51,500	10,000	61,500	1,56,900
8	Raebareli	SR Sadar	Declared u/s 143	11223/18.11.14	89	1,900.00	9,50,000	2,500	47,50,000	47,50,000	7	3,32,500	10,000	3,42,500	66,500	10,000	76,500	2,66,000
<b>Total</b>						<b>46,615</b>	<b>2,62,74,000</b>	<b>36,380</b>	<b>12,37,04,800</b>	<b>12,37,05,000</b>		<b>76,12,050</b>	<b>1,10,000</b>	<b>77,22,050</b>	<b>17,21,770</b>	<b>1,07,120</b>	<b>18,28,890</b>	<b>58,93,160</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXXVI**  
**Delayed locking of e-Stamp certificates by SROs**  
*(Reference para No.5.4.11.2)*

Sl. No.	District	Name of Unit	Detail of Deed in which e-Stamp used			Value of e-Stamp	e-Stamp Certificate No.	Date of issue of e-Stamp by SHCIL/Collection centre	Date of locking the e-Stamp	Due date of locking of e-Stamp	Delay in days
			Khand No.	Deed No.	Date of Registration						
1	Allahabad	SR Meja	1886	1380	05.06.2014	3,00,000	INUP00385990983844M	27.05.2014	06.06.2014	05.06.2014	1
2	Allahabad	SR Meja	1886	1382	05.06.2014	3,00,000	INUP00386003262680M	27.05.2014	06.06.2014	05.06.2014	1
3	GB Nagar	SR Dadri	8841	21135	09.11.2015	1,13,000	INUP01468879022982N	09.11.2015	10.11.2015	09.11.2015	1
4	GB Nagar	SR Dadri	8901	22171	01.12.2015	99,000	INUP01505771440909N	30.11.2015	02.12.2015	01.12.2015	1
5	GB Nagar	SR Dadri	8800	20190	27.10.2015	2,00,000	INUP01434478385554N	26.10.2015	28.10.2015	27.10.2015	1
6	GB Nagar	SR Dadri	8800	20191	27.10.2015	1,00,000	INUP01434518374922N	26.10.2015	28.10.2015	27.10.2015	1
7	GB Nagar	SR Dadri	8800	20193	27.10.2015	1,61,500	INUP01435139849419N	27.10.2015	28.10.2015	27.10.2015	1
8	GB Nagar	SR Dadri	8800	20194	27.10.2015	1,00,500	INUP01435167721339N	27.10.2015	28.10.2015	27.10.2015	1
9	GB Nagar	SR Dadri	8800	20195	27.10.2015	1,50,000	INUP01435143879652N	27.10.2015	28.10.2015	27.10.2015	1
10	GB Nagar	SR Dadri	8800	20197	27.10.2015	1,50,000	INUP01434315145897N	26.10.2015	28.10.2015	27.10.2015	1
11	GB Nagar	SR Dadri	8800	20198	27.10.2015	1,00,000	INUP01434565826737N	26.10.2015	28.10.2015	27.10.2015	1
12	GB Nagar	SR Dadri	8800	20199	27.10.2015	1,50,000	INUP01434346886813N	26.10.2015	28.10.2015	27.10.2015	1
13	GB Nagar	SR Dadri	8799	20180	27.10.2015	1,60,000	INUP01432921823360N	26.10.2015	28.10.2015	27.10.2015	1
14	GB Nagar	SR Dadri	8799	20181	27.10.2015	1,50,000	INUP01432918594920N	26.10.2015	28.10.2015	27.10.2015	1
15	GB Nagar	SR Dadri	8799	20182	27.10.2015	1,50,000	INUP01434464065303N	26.10.2015	28.10.2015	27.10.2015	1
16	GB Nagar	SR Dadri	8799	20183	27.10.2015	1,50,000	INUP01434290873107N	26.10.2015	28.10.2015	27.10.2015	1
17	GB Nagar	SR Greater Noida	18672	18622	19.08.2015	1,43,000	INUP01281888382023N	06.08.2015	20.08.2015	19.08.2015	1
18	GB Nagar	SR Greater Noida	18672	18631	19.08.2015	2,80,700	INUP01150131516061N	15.06.2015	20.08.2015	19.08.2015	1
19	GB Nagar	SR Greater Noida	18663	18491	18.08.2015	52,700	INUP01302604123656N	18.08.2015	19.08.2015	18.08.2015	1
20	GB Nagar	SR Greater Noida	18663	18493	18.08.2015	49,200	INUP01302581645278N	18.08.2015	19.08.2015	18.08.2015	1
21	GB Nagar	SR Greater Noida	18663	18496	18.08.2015	1,75,000	INUP01244012976283N	27.07.2015	19.08.2015	18.08.2015	1
22	GB Nagar	SR Greater Noida	18663	18500	18.08.2015	2,95,850	INUP01302271006452N	17.08.2015	19.08.2015	18.08.2015	1
23	GB Nagar	SR Greater Noida	18663	18503	18.08.2015	86,900	INUP01302513676222N	17.08.2015	19.08.2015	18.08.2015	1
24	GB Nagar	SR Greater Noida	18663	18504	18.08.2015	2,51,450	INUP01281406005385N	05.08.2015	19.08.2015	18.08.2015	1

Sl. No.	District	Name of Unit	Detail of Deed in which e-Stamp used			Value of e-Stamp	e-Stamp Certificate No.	Date of issue of e-Stamp by SHCIL/Collection centre	Date of locking the e-Stamp	Due date of locking of e-Stamp	Delay in days
			Khand No.	Deed No.	Date of Registration						
25	GB Nagar	SR Greater Noida	18696	18983	24.08.2015	1,57,000	INUP00913063508833N	24.02.2015	25.08.2015	24.08.2015	1
26	GB Nagar	SR Greater Noida	18666	18540	18.08.2015	4,29,500	INUP01299726748984N	14.08.2015	19.08.2015	18.08.2015	1
27	GB Nagar	SR Greater Noida	18666	18556	19.08.2015	1,49,000	INUP00985362914707N	30.03.2015	20.08.2015	19.08.2015	1
28	GB Nagar	SR Greater Noida	18663	18494	18.08.2015	1,67,500	INUP01225205575448N	21.07.2015	29.04.2016	18.08.2015	255
29	GB Nagar	SR I Noida	4883	5661	20.10.2015	27,000	INUP01352279274137N	10.09.2015	17.03.2016	20.10.2015	149
30	GB Nagar	SR II Noida	6846	5218	06.08.2015	1,41,000	INUP01281351833631N	05.08.2015	07.08.2015	06.08.2015	1
31	GB Nagar	SR II Noida	6245	7668	01.08.2014	4,25,500	INUP00496401636629M	24.07.2014	02.08.2014	01.08.2014	1
32	GB Nagar	SR II Noida	6245	7670	01.08.2014	3,61,200	INUP00517277931183M	30.07.2014	02.08.2014	01.08.2014	1
33	GB Nagar	SR II Noida	6245	7675	01.08.2014	3,00,000	INUP00531287092568M	01.08.2014	02.08.2014	01.08.2014	1
34	GB Nagar	SR II Noida	6245	7676	01.08.2014	11,77,000	INUP00459493946528M	08.07.2014	02.08.2014	01.08.2014	1
35	GB Nagar	SR II Noida	6245	7677	01.08.2014	1,50,000	INUP00515856986980M	30.07.2014	02.08.2014	01.08.2014	1
36	GB Nagar	SR II Noida	6246	7682	01.08.2014	1,05,000	INUP00522264183587M	31.07.2014	02.08.2014	01.08.2014	1
37	GB Nagar	SR II Noida	6246	7691	02.08.2014	5,85,000	INUP00532632192492M	01.08.2014	04.08.2014	02.08.2014	2
38	GB Nagar	SR II Noida	6247	7706	02.08.2014	3,44,100	INUP00524411227330M	31.07.2014	04.08.2014	02.08.2014	2
39	GB Nagar	SR II Noida	6247	7708	02.08.2014	3,44,100	INUP00524453087777M	31.07.2014	04.08.2014	02.08.2014	2
40	GB Nagar	SR II Noida	6846	5219	07.08.2015	1,98,100	INUP01237348709953N	24.07.2015	10.08.2015	07.08.2015	3
41	GB Nagar	SR II Noida	6846	5220	07.08.2015	1,98,100	INUP01191533608254N	03.07.2015	10.08.2015	07.08.2015	3
42	GB Nagar	SR II Noida	6846	5227	07.08.2015	7,00,000	INUP01239455273775N	25.07.2015	10.08.2015	07.08.2015	3
43	GB Nagar	SR II Noida	6847	5234	07.08.2015	14,25,000	INUP01272124207085N	31.07.2015	10.08.2015	07.08.2015	3
44	GB Nagar	SR II Noida	6847	5236	07.08.2015	2,43,000	INUP01281121681606N	05.08.2015	10.08.2015	07.08.2015	3
45	GB Nagar	SR II Noida	6847	5237	07.08.2015	2,95,500	INUP01279453109168N	05.08.2015	10.08.2015	07.08.2015	3
46	GB Nagar	SR II Noida	6847	5238	07.08.2015	2,56,000	INUP01279394052528N	05.08.2015	10.08.2015	07.08.2015	3
47	GB Nagar	SR II Noida	6847	5239	07.08.2015	3,42,000	INUP01284373242739N	07.08.2015	10.08.2015	07.08.2015	3
48	GB Nagar	SR II Noida	6847	5240	07.08.2015	2,91,500	INUP01279473975080N	05.08.2015	10.08.2015	07.08.2015	3
49	Ghaziabad	SR II	10839	2629	09.03.2016	2,46,000	INUP01684454226501O	11.02.2016	10.03.2016	09.03.2016	1
50	Ghaziabad	SR II	10818	2435	03.03.2016	2,76,500	INUP01733816031831O	29.02.2016	05.03.2016	03.03.2016	2



Sl. No.	District	Name of Unit	Detail of Deed in which e-Stamp used			Value of e-Stamp	e-Stamp Certificate No.	Date of issue of e-Stamp by SHCIL/Collection centre	Date of locking the e-Stamp	Due date of locking of e-Stamp	Delay in days
			Khand No.	Deed No.	Date of Registration						
51	Ghaziabad	SR III	11712	1110	12.02.2016	85,000	INUP016863858269190	12.02.2016	15.02.2016	12.02.2016	3
52	Ghaziabad	SR III	11724	1247	19.02.2016	2,59,800	INUP017047908261250	19.02.2016	22.02.2016	19.02.2016	3
53	Ghaziabad	SR III	11724	1244	19.02.2016	2,49,800	INUP016714323828560	08.02.2016	22.02.2016	19.02.2016	3
54	Ghaziabad	SR III	11724	1243	19.02.2016	2,49,800	INUP016918799212600	15.02.2016	22.02.2016	19.02.2016	3
55	Ghaziabad	SR III	11724	1242	19.02.2016	2,49,800	INUP017023027855230	18.02.2016	22.02.2016	19.02.2016	3
56	Ghaziabad	SR III	11723	1232	18.02.2016	8,00,000	INUP016899749791230	15.02.2016	22.02.2016	18.02.2016	4
57	Ghaziabad	SR III	11723	1229	18.02.2016	2,92,500	INUP016682845027420	06.02.2016	22.02.2016	18.02.2016	4
58	Ghaziabad	SR III	10457	6777	07.08.2014	7,83,000	INUP00525569722175M	31.07.2014	12.08.2014	07.08.2014	5
59	Ghaziabad	SR III	10456	6776	07.08.2014	70,600	INUP00526089229569M	31.07.2014	12.08.2014	07.08.2014	5
60	Ghaziabad	SR III	11724	1245	19.02.2016	3,90,200	INUP015873844255400	05.01.2016	27.04.2016	19.02.2016	68
61	Ghaziabad	SR IV	30045	14538	03.08.2015	3,52,000	INUP01221099751552N	20.07.2015	04.08.2015	03.08.2015	1
62	Ghaziabad	SR IV	30045	14539	03.08.2015	3,52,000	INUP01240165718671N	27.07.2015	04.08.2015	03.08.2015	1
63	Ghaziabad	SR IV	30045	14540	03.08.2015	3,52,000	INUP01223722465848N	21.07.2015	04.08.2015	03.08.2015	1
64	Ghaziabad	SR IV	30046	14541	03.08.2015	3,66,500	INUP01217188969735N	16.07.2017	04.08.2015	03.08.2015	1
65	Ghaziabad	SR IV	30046	14542	03.08.2015	2,35,800	INUP01276334530942N	03.08.2015	04.08.2015	03.08.2015	1
66	Ghaziabad	SR IV	30047	14561	03.08.2015	4,84,300	INUP01252174768560N	29.07.2015	04.08.2015	03.08.2015	1
67	Ghaziabad	SR IV	30047	14559	03.08.2015	5,53,700	INUP01252055440652N	29.07.2015	04.08.2015	03.08.2015	1
68	Ghaziabad	SR IV	30049	14578	03.08.2015	5,53,700	INUP01252146185993N	29.07.2015	04.08.2015	03.08.2015	1
69	Ghaziabad	SR IV	30050	14588	04.08.2015	1,36,500	INUP01254526606307N	29.07.2015	05.08.2015	04.08.2015	1
70	Ghaziabad	SR IV	30050	14590	04.08.2015	1,36,500	INUP01255840284474N	29.07.2015	05.08.2015	04.08.2015	1
71	Ghaziabad	SR IV	30050	14593	04.08.2015	1,03,600	INUP01254566533348N	29.07.2015	05.08.2015	04.08.2015	1
72	Ghaziabad	SR IV	30050	14594	04.08.2015	4,30,500	INUP01232846324587N	23.07.2015	05.08.2015	04.08.2015	1
73	Ghaziabad	SR IV	30050	14596	04.08.2015	1,26,500	INUP01257817456558N	29.07.2015	05.08.2015	04.08.2015	1
74	Ghaziabad	SR IV	30050	14597	04.08.2015	1,26,500	INUP01254516947373N	29.07.2015	05.08.2015	04.08.2015	1
75	Ghaziabad	SR IV	30051	14602	04.08.2015	4,34,000	INUP01270831762562N	31.07.2015	05.08.2015	04.08.2015	1
76	Ghaziabad	SR IV	30052	14616	04.08.2015	3,30,000	INUP01277833665555N	04.08.2015	05.08.2015	04.08.2015	1

Sl. No.	District	Name of Unit	Detail of Deed in which e-Stamp used			Value of e-Stamp	e-Stamp Certificate No.	Date of issue of e-Stamp by SHCIL/Collection centre	Date of locking the e-Stamp	Due date of locking of e-Stamp	Delay in days
			Khand No.	Deed No.	Date of Registration						
77	Ghaziabad	SR IV	30054	14640	04.08.2015	6,45,000	INUP01277817279193N	04.08.2015	05.08.2015	04.08.2015	1
78	Ghaziabad	SR IV	30054	14638	04.08.2015	16,03,000	INUP01278051419756N	04.08.2015	05.08.2015	04.08.2015	1
79	Ghaziabad	SR IV	31161	3816	02.03.2016	4,57,000	INUP01689669038132O	15.02.2016	08.03.2016	02.03.2016	6
80	Ghaziabad	SR IV	31161	3814	02.03.2016	6,20,000	INUP01726261982286O	25.02.2016	08.03.2016	02.03.2016	6
81	Ghaziabad	SR Modinagar	8277	723	20.01.2016	1,77,000	INUP01618879729963O	20.01.2016	23.02.2016	20.01.2016	34
82	Ghaziabad	SR Modinagar	7989	9779	04.08.2015	1,04,200	INUP01277998186259N	04.08.2015	10.09.2015	04.08.2015	37
83	Ghaziabad	SR Modinagar	8165	13630	19.11.2015	94,000	INUP01478018384841N	18.11.2015	02.01.2016	19.11.2015	44
84	Ghaziabad	SR Modinagar	8165	13632	19.11.2015	42,500	INUP01477900692751N	18.11.2015	02.01.2016	19.11.2015	44
85	Ghaziabad	SR Modinagar	8163	13593	18.11.2015	71,500	INUP01477894125522N	18.11.2015	02.01.2016	18.11.2015	45
86	Ghaziabad	SR Modinagar	8122	12732	28.10.2015	1,56,000	INUP01430089139934N	23.10.2015	22.12.2015	28.10.2015	55
87	Ghaziabad	SR Modinagar	8114	12597	19.10.2015	4,25,000	INUP01420516890014N	19.10.2015	22.12.2015	19.10.2015	64
88	Ghaziabad	SR Modinagar	8114	12587	19.10.2015	1,38,000	INUP01271977413278N	31.07.2015	22.12.2015	19.10.2015	64
89	Ghaziabad	SR Modinagar	8114	12586	19.10.2015	1,95,000	INUP01271989304935N	31.07.2015	22.12.2015	19.10.2015	64
90	Ghaziabad	SR Modinagar	8108	12464	16.10.2015	4,52,000	INUP01416202630933N	16.10.2015	22.12.2015	16.10.2015	67
91	Ghaziabad	SR Modinagar	8108	12466	16.10.2015	1,25,700	INUP01416560100448N	16.10.2015	22.12.2015	16.10.2015	67
92	Ghaziabad	SR V	5045	4381	07.08.2015	2,45,000	INUP01285792431516N	07.08.2015	07.09.2015	07.08.2015	31
93	Ghaziabad	SR V	5045	4377	07.08.2015	1,81,000	INUP01281315066667N	05.08.2015	07.09.2015	07.08.2015	31
94	Ghaziabad	SR V	5040	4316	05.08.2015	16,84,000	INUP01257596014857N	29.07.2015	07.09.2015	05.08.2015	33
95	Ghaziabad	SR V	5263	226	12.01.2016	6,00,000	INUP01430693801055N	23.10.2015	06.05.2016	12.01.2016	115
96	Ghaziabad	SR V	5264	229	12.01.2016	14,36,000	INUP01601859449489O	12.01.2016	06.05.2016	12.01.2016	115
97	Ghaziabad	SR V	5259	146	07.01.2016	1,50,000	INUP01593058919499O	07.01.2016	06.05.2016	07.01.2016	120
98	Ghaziabad	SR V	5253	82	06.01.2016	2,50,000	INUP01564431901615N	23.12.2015	06.05.2016	06.01.2016	121
99	Ghaziabad	SR V	5118	5239	23.09.2015	70,000	INUP01376356555197N	22.09.2015	10.05.2016	23.09.2015	230
100	Ghaziabad	SR V	5118	5240	23.09.2015	70,000	INUP01376348166500N	22.09.2015	10.05.2016	23.09.2015	230
101	Ghaziabad	SR V	5113	5186	22.09.2015	1,57,500	INUP01375454885358N	22.09.2015	10.05.2016	22.09.2015	231
102	Ghaziabad	SR V	5110	5153	21.09.2015	5,80,000	INUP01371881987036N	21.09.2015	10.05.2016	21.09.2015	232

Sl. No.	District	Name of Unit	Detail of Deed in which e-Stamp used			Value of e-Stamp	e-Stamp Certificate No.	Date of issue of e-Stamp by SHCIL/Collection centre	Date of locking the e-Stamp	Due date of locking of e-Stamp	Delay in days
			Khand No.	Deed No.	Date of Registration						
103	Ghaziabad	SR V	5110	5152	21.09.2015	7,52,000	INUP01371905274320N	21.09.2015	10.05.2016	21.09.2015	232
104	Ghaziabad	SR V	5096	4968	09.09.2015	12,77,000	INUP01348032253957N	08.09.2015	10.05.2016	09.09.2015	244
105	Lucknow	SR II	17650	19686	18.12.2015	1,67,600	INUP01554975814452N	19.12.2015	19.12.2015	18.12.2015	1
106	Lucknow	SR III	11541	8157	17.12.2015	99,000	INUP01552053879483N	18.12.2015	18.12.2015	17.12.2015	1
107	Lucknow	SR IV	13118	12542	25.08.2015	3,00,000	INUP01317390788764N	25.08.2015	27.08.2015	25.08.2015	2
108	Lucknow	SR IV	13522	18843	17.12.2015	23,300	INUP01542383826890N	14.12.2015	22.12.2015	17.12.2015	5
109	Lucknow	SR IV	13525	18881	17.12.2015	56,000	INUP01538421862695N	14.12.2015	22.12.2015	17.12.2015	5
110	Lucknow	SR IV	13525	18883	17.12.2015	48,000	INUP01538404539874N	14.12.2015	22.12.2015	17.12.2015	5
111	Lucknow	SR IV	13525	18885	17.12.2015	56,000	INUP01538459346096N	14.12.2015	22.12.2015	17.12.2015	5
112	Lucknow	SR IV	13525	18887	17.12.2015	48,000	INUP01538446278328N	14.12.2015	22.12.2015	17.12.2015	5
113	Lucknow	SR IV	13528	18928	17.12.2015	2,63,000	INUP01549046270112N	17.12.2015	22.12.2015	17.12.2015	5
114	Lucknow	SR IV	13524	18864	17.12.2015	72,000	INUP01537581064219N	12.12.2015	22.12.2015	17.12.2015	5
115	Lucknow	SR IV	13522	18832	15.12.2015	58,500	INUP01546213222063N	15.12.2015	22.12.2015	15.12.2015	7
116	Lucknow	SR IV	13521	18819	15.12.2015	3,10,100	INUP01545259334318N	15.12.2015	22.12.2015	15.12.2015	7
117	Lucknow	SR IV	13521	18823	15.12.2015	17,800	INUP01546021549170N	15.12.2015	22.12.2015	15.12.2015	7
118	Lucknow	SR IV	13521	18824	15.12.2015	1,33,500	INUP01546199061522N	15.12.2015	22.12.2015	15.12.2015	7
119	Lucknow	SR IV	13520	18805	15.12.2015	1,26,500	INUP01540524133769N	14.12.2015	22.12.2015	15.12.2015	7
120	Lucknow	SR IV	13114	12470	24.08.2015	1,03,000	INUP01314025232709N	22.08.2015	31.08.2015	24.08.2015	7
121	Lucknow	SR IV	13521	18818	15.12.2015	2,94,000	INUP01537026034849N	11.12.2015	29.03.2016	15.12.2015	105
122	Lucknow	SR Mohanlalganj	5620	7001	18.04.2015	83,800	INUP00967905497509N	24.03.2015	21.04.2015	18.04.2015	3
123	Lucknow	SR Mohanlalganj	5620	7003	18.04.2015	43,750	INUP00967893072373N	24.03.2015	21.04.2015	18.04.2015	3
124	Lucknow	SR Mohanlalganj	5620	7007	18.04.2015	52,800	INUP00964738333703N	23.03.2015	21.04.2015	18.04.2015	3
125	Lucknow	SR Mohanlalganj	5620	7009	18.04.2015	1,15,650	INUP00748665865667M	29.11.2014	21.04.2015	18.04.2015	3
126	Lucknow	SR Mohanlalganj	5686	8612	13.05.2015	1,58,900	INUP01068354535255N	11.05.2015	16.06.2015	13.05.2015	34
127	Lucknow	SR Mohanlalganj	5685	8576	12.05.2015	45,000	INUP01068105143494N	11.05.2015	16.06.2015	12.05.2015	35
128	Lucknow	SR Mohanlalganj	5686	8579	12.05.2015	1,50,000	INUP01067996249108N	11.05.2015	16.06.2015	12.05.2015	35

Sl. No.	District	Name of Unit	Detail of Deed in which e-Stamp used			Value of e-Stamp	e-Stamp Certificate No.	Date of issue of e-Stamp by SHCIL/Collection centre	Date of locking the e-Stamp	Due date of locking of e-Stamp	Delay in days
			Khand No.	Deed No.	Date of Registration						
129	Lucknow	SR Mohanlalganj	5686	8580	12.05.2015	1,35,000	INUP01067954040388N	11.05.2015	16.06.2015	12.05.2015	35
130	Lucknow	SR Mohanlalganj	5686	8581	12.05.2015	1,50,000	INUP01068045223846N	11.05.2015	16.06.2015	12.05.2015	35
131	Lucknow	SR Mohanlalganj	5686	8582	12.05.2015	50,000	INUP01068002979916N	11.05.2015	16.06.2015	12.05.2015	35
132	Lucknow	SR Mohanlalganj	5686	8583	12.05.2015	40,000	INUP01068025085350N	11.05.2015	16.06.2015	12.05.2015	35
133	Lucknow	SR Mohanlalganj	5686	8584	12.05.2015	2,32,500	INUP01068077120966N	11.05.2015	16.06.2015	12.05.2015	35
134	Lucknow	SR Mohanlalganj	5686	8585	12.05.2015	75,000	INUP01067971612286N	11.05.2015	16.06.2015	12.05.2015	35
135	Lucknow	SR Mohanlalganj	5677	8371	08.05.2015	90,000	INUP01048799557926N	30.04.2015	16.06.2015	08.05.2015	39
136	Lucknow	SR Mohanlalganj	5677	8374	08.05.2015	60,000	INUP01048764353171N	30.04.2015	16.06.2015	08.05.2015	39
137	Lucknow	SR Mohanlalganj	5648	7704	28.04.2015	35,000	INUP00964097469439N	23.03.2015	16.06.2015	28.04.2015	49
138	Lucknow	SR Mohanlalganj	5648	7705	28.04.2015	5,000	INUP00986808316137N	31.03.2015	16.06.2015	28.04.2015	49
139	Lucknow	SR Mohanlalganj	5648	7705	28.04.2015	40,700	INUP00964114918828N	23.03.2015	16.06.2015	28.04.2015	49
140	Lucknow	SR Mohanlalganj	5646	7644	27.04.2015	21,350	INUP01037895689387N	27.04.2015	16.06.2015	27.04.2015	50
141	Lucknow	SR Mohanlalganj	5646	7646	27.04.2015	15,300	INUP01037912030227N	27.04.2015	16.06.2015	27.04.2015	50
142	Lucknow	SR V	10903	11125	09.11.2015	1,00,000	INUP01467374809839N	09.11.2015	10.11.2015	09.11.2015	1
143	Lucknow	SR V	10902	11113	09.11.2015	55,100	INUP01468157291144N	09.11.2015	10.11.2015	09.11.2015	1
144	Lucknow	SR V	11195	1676	19.02.2016	3,12,200	INUP01705560811861O	19.02.2016	20.02.2016	19.02.2016	1
145	Lucknow	SR V	11195	1679	19.02.2016	6,00,000	INUP01673228254749O	08.02.2016	20.02.2016	19.02.2016	1
146	Lucknow	SR V	11188	1593	17.02.2016	83,800	INUP01698970321872O	17.02.2016	18.02.2016	17.02.2016	1
147	Lucknow	SR V	11237	2166	02.03.2016	52,000	INUP01741086433818O	02.03.2015	04.03.2016	02.03.2016	2
148	Mathura	SR Chaata	5453	16638	05.11.2015	2,00,000	INUP01459152740351N	05.11.2015	06.11.2015	05.11.2015	1
149	Mathura	SR Chaata	5453	16639	05.11.2015	7,30,000	INUP01459136762145N	05.11.2015	06.11.2015	05.11.2015	1
150	Mathura	SR Chaata	5442	16263	28.10.2015	5,50,000	INUP01438711436004N	28.10.2015	30.10.2015	28.10.2015	2
151	Mathura	SR Chaata	5485	17529	30.11.2015	12,00,000	INUP01506360516469N	30.11.2015	04.12.2015	30.11.2015	4
152	Mathura	SR Chaata	5485	17531	30.11.2015	3,50,000	INUP01506681337560N	30.11.2015	04.12.2015	30.11.2015	4
153	Mathura	SR Chaata	5550	711	14.01.2016	2,10,000	INUP01351256531832N	09.09.2015	21.01.2016	14.01.2016	7
154	Mathura	SR Chaata	5550	712	14.01.2016	3,60,000	INUP01351269485055N	09.09.2015	21.01.2016	14.01.2016	7

Sl. No.	District	Name of Unit	Detail of Deed in which e-Stamp used			Value of e-Stamp	e-Stamp Certificate No.	Date of issue of e-Stamp by SHCIL/Collection centre	Date of locking the e-Stamp	Due date of locking of e-Stamp	Delay in days
			Khand No.	Deed No.	Date of Registration						
155	Mathura	SR Chaata	5550	713	14.01.2016	1,05,000	INUP01351201326044N	09.09.2015	21.01.2016	14.01.2016	7
156	Mathura	SR Chaata	5549	708	14.01.2016	3,00,000	INUP01351281667506N	09.09.2015	21.01.2016	14.01.2016	7
157	Mathura	SR Chaata	5458	16824	10.11.2015	1,88,000	INUP01351312825198N	09.09.2015	18.11.2015	10.11.2015	8
158	Mathura	SR Chaata	5459	16839	10.11.2015	14,35,000	INUP01470602695081N	10.11.2015	18.11.2015	10.11.2015	8
159	Mathura	SR Chaata	5515	18550	22.12.2015	3,00,000	INUP01511516527467N	02.12.2015	21.01.2016	22.12.2015	30
160	Mathura	SR Chaata	5511	18425	19.12.2015	7,40,000	INUP01555282356695N	19.12.2015	21.01.2016	19.12.2015	33
161	Mathura	SR Chaata	5511	18427	19.12.2015	3,50,000	INUP01555292820879N	19.12.2015	21.01.2016	19.12.2015	33
162	Mathura	SR Chaata	5500	18025	10.12.2015	2,00,000	INUP01531588221708N	10.12.2015	21.01.2016	10.12.2015	42
163	Mathura	SR I	11937	14916	14.09.2015	81,920	INUP01353222225211N	10.09.2015	15.09.2015	14.09.2015	1
164	Mathura	SR I		14747	09.09.2015	2,84,200	INUP01350516830232N	09.09.2015	10.09.2015	09.09.2015	1
165	Mathura	SR I	10940	15908	12.09.2014	5,14,000	INUP00609685488880M	12.09.2014	15.09.2014	12.09.2014	3
166	Mathura	SR I	11935	14876	11.09.2015	11,08,000	INUP01356664709704N	11.09.2015	14.09.2015	11.09.2015	3
167	Mathura	SR I	11940	14999	15.09.2015	36,440	INUP01359821859005N	15.09.2015	19.09.2015	15.09.2015	4
168	Mathura	SR I		14789	10.09.2015	90,000	INUP01349496354541N	09.09.2015	14.09.2015	10.09.2015	4
169	Mathura	SR I		14792	10.09.2015	84,730	INUP01329177374985N	28.08.2015	14.09.2015	10.09.2015	4
170	Mathura	SR I		14799	10.09.2015	30,700	INUP01350341403210N	09.09.2015	14.09.2015	10.09.2015	4
171	Mathura	SR I		14814	10.09.2015	40,280	INUP01329775461828N	31.08.2015	14.09.2015	10.09.2015	4
172	Mathura	SR I		15054	16.09.2015	1,78,300	INUP01274773345283N	01.08.2015	21.09.2015	16.09.2015	5
173	Mathura	SR I		15090	16.09.2015	1,57,320	INUP01332210564658N	31.08.2015	21.09.2015	16.09.2015	5
174	Mathura	SR I		15092	16.09.2015	1,03,230	INUP01361337301286N	15.09.2015	21.09.2015	16.09.2015	5
175	Mathura	SR I		15095	16.09.2015	59,500	INUP01363692632650N	16.09.2015	21.09.2015	16.09.2015	5
176	Mathura	SR I		15105	16.09.2015	1,44,500	INUP01326775648549N	28.08.2015	21.09.2015	16.09.2015	5
177	Mathura	SR I		15106	16.09.2015	58,000	INUP01363640519379N	16.09.2015	21.09.2015	16.09.2015	5
178	Mathura	SR I		15113	16.09.2015	44,500	INUP01363747619802N	16.09.2015	21.09.2015	16.09.2015	5
179	Mathura	SR I		15120	16.09.2015	1,22,000	INUP01364684636885N	16.09.2015	21.09.2015	16.09.2015	5
180	Mathura	SR I		15124	16.09.2015	74,020	INUP01364025662272N	16.09.2015	21.09.2015	16.09.2015	5

Sl. No.	District	Name of Unit	Detail of Deed in which e-Stamp used			Value of e-Stamp	e-Stamp Certificate No.	Date of issue of e-Stamp by SHCIL/Collection centre	Date of locking the e-Stamp	Due date of locking of e-Stamp	Delay in days
			Khand No.	Deed No.	Date of Registration						
181	Mathura	SR I		14832	11.09.2015	1,05,400	INUP01329832395266N	31.08.2015	21.09.2015	11.09.2015	10
182	Mathura	SR Mahawan		6449	10.08.2015	22,600	INUP01286219079985N	07.08.2015	11.08.2015	10.08.2015	1
183	Mathura	SR Mahawan		6450	10.08.2015	1,89,100	INUP01286241490386N	07.08.2015	11.08.2015	10.08.2015	1
184	Mathura	SR Mahawan		9167	26.11.2015	1,76,700	INUP01496258514520N	26.11.2015	27.11.2015	26.11.2015	1
185	Mathura	SR Mahawan		4051	27.05.2015	1,50,650	INUP01098061441422N	23.05.2015	29.05.2015	27.05.2015	2
186	Mathura	SR Mahawan		4052	27.05.2015	1,03,500	INUP01098055013165N	23.05.2015	29.05.2015	27.05.2015	2
187	Mathura	SR Mahawan		1340	20.02.2016	1,50,000	INUP01711874839717O	20.02.2016	22.02.2016	20.02.2016	2
188	Mathura	SR Mahawan		5573	10.07.2015	3,54,500	INUP01204362034224N	10.07.2015	15.07.2015	10.07.2015	5
189	Mathura	SR Mahawan		9205	27.11.2015	42,500	INUP01499593407310N	27.11.2015	04.12.2015	27.11.2015	7
190	Mathura	SR Mahawan		8203	15.10.2015	91,750	INUP01406980420767N	14.10.2015	02.11.2015	15.10.2015	18
191	Meerut	SR III	10563	6877	12.06.2015	65,500	INUP01141514198657N	11.06.2015	15.06.2015	12.06.2015	3
192	Meerut	SR III	10563	6887	12.06.2015	83,770	INUP01143539481569N	12.06.2015	15.06.2015	12.06.2015	3
193	Meerut	SR III	10564	6898	12.06.2015	1,90,000	INUP01139646431210N	10.06.2015	15.06.2015	12.06.2015	3
194	Meerut	SR III	10560	6834	11.06.2015	1,30,000	INUP01130009028334N	05.06.2015	15.06.2015	11.06.2015	4
195	Meerut	SR III	10561	6841	11.06.2015	67,500	INUP01140803826232N	11.06.2015	15.06.2015	11.06.2015	4
196	Meerut	SR III	10561	6842	11.06.2015	1,49,100	INUP01139757157236N	10.06.2015	15.06.2015	11.06.2015	4
197	Meerut	SR III	10561	6844	11.06.2015	67,000	INUP01140818949222N	11.06.2015	15.06.2015	11.06.2015	4
198	Rae bareli	SR Sadar	6934	4782	09.04.2015	25,100	INUP01001521070925N	09.04.2015	10.04.2015	09.04.2015	1
199	Rae bareli	SR Sadar	6934	4784	09.04.2015	77,200	INUP01002160058143N	09.04.2015	10.04.2015	09.04.2015	1
200	Rae bareli	SR Sadar	6927	4526	04.04.2015	1,07,500	INUP00989125054668N	04.04.2015	06.04.2015	04.04.2015	2
201	Rae bareli	SR Sadar	6927	4528	04.04.2015	1,04,700	INUP00990183090433N	04.04.2015	06.04.2015	04.04.2015	2
202	Rae bareli	SR Sadar	6937	4926	13.04.2015	47,000	INUP01008838029948N	13.04.2015	15.04.2015	13.04.2015	2
203	Rae bareli	SR Sadar	7272	967	25.01.2016	63,000	INUP01630805668684O	25.01.2016	27.01.2016	25.01.2016	2

Source: Information available on the basis of audit findings.

**APPENDIX-XXXVII**  
**Residential land valued at agriculture rate**  
*(Reference para No.5.6)*

Sl. No.	Name of District	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/khasra no.	Gata / Khasra No.	Land sold (In Sq. M)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (In Sq Metre)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable Stamp Duty	Due Reistrati on fees	Leviable stamp duty and registrati on fee	Stamp duty paid	Registrati on fee paid	Paid stamp duty and registrati on fee	Difference
1	Agra	Etmadpur	3644/16.3.15	12533/14.8.14	287 Mi	4,610	25,36,000	2,500	1,15,25,000	1,15,25,000	7	8,06,750	10,000	8,16,750	1,77,600	10,000	1,87,600	6,29,150
2	Agra	Khairagarh	7819/10.10.14	753/04.02.13	446	3,485	14,29,000	2,400	83,64,000	83,64,000	7	5,85,480	10,000	5,95,480	1,00,100	10,000	1,10,100	4,85,380
3	Agra	Khairagarh	6506/21.08.14	3828/23.05.14	258	1,900	16,16,000	4,000	76,00,000	76,00,000	5	3,80,000	10,000	3,90,000	81,000	10,000	91,000	2,99,000
4	Agra	Khairagarh	6509/21.08.14	3828/23.05.14	258	1,095	9,31,000	4,000	43,80,000	43,80,000	5	2,19,000	10,000	2,29,000	46,700	10,000	56,700	1,72,300
5	Agra	Khairagarh	2076/04.04.15	1095/16.02.15	590/1	645	3,95,000	4,200	27,09,000	27,09,000	5	1,35,450	10,000	1,45,450	19,800	7,900	27,700	1,17,750
6	Agra	Sadar V	1641/18.05.15	1184/10.04.15	521	1,152	4,96,000	5,000	57,60,000	57,60,000	5	2,88,000	10,000	2,98,000	24,900	4,960	29,860	2,68,140
7	Agra	SR Fatehabad	2565/30.03.14	2402/06.04.13	810	6,495	25,98,000	4,000	2,59,80,000	2,59,80,000	5	12,99,000	10,000	13,09,000	1,29,900	10,000	1,39,900	11,69,100
8	Agra	SR Fatehabad	8917/08.09.14	4777/01.07.14	702	930	3,26,000	3,000	27,90,000	27,90,000	4&5	1,29,500	10,000	1,39,500	13,040	6,520	19,560	1,19,940
9	Agra	SR Fatehabad	3012/01.04.15	2647/17.03.15	13	1,885	45,32,000	2,500	47,13,500	47,14,000	5	2,35,700	10,000	2,45,700	14,200	2,840	17,040	2,28,660
10	Agra	SR Sadar III	2524/05.03.14	2525/05.03.14	134	2,305	39,19,000	4,600	1,06,03,000	1,06,03,000	7	7,42,210	10,000	7,52,210	2,74,500	10,000	2,84,500	4,67,710
11	Allahabad	Hadia	2861/18.06.14	2771/13.06.14	675	9,240	49,54,000	5,200	4,80,48,000	4,98,23,000	5	24,81,150	10,000	24,91,150	2,37,700	10,000	2,47,700	22,43,450
12	Allahabad	SR I Sadar	7108/26.12.14	2161/26.04.14	244	4,045	14,20,593	3,000	1,21,35,000	1,21,35,000	6&7	8,39,450	10,000	8,49,450	95,248	10,000	1,05,248	7,44,202
13	Allahabad	SR I Sadar	297/19.01.15	6381/21.11.14	124	1,942	19,16,000	3,000	58,26,000	58,26,000	6&7	3,97,820	10,000	4,07,820	1,24,200	10,000	1,34,200	2,73,620
14	Allahabad	SR I Sadar	3957/22.07.15	3955/22.07.15	337 K	1,798	30,90,000	2,800	50,34,960	50,35,000	6&7	3,42,450	10,000	3,52,450	2,06,300	10,000	2,16,300	1,36,150
15	Allahabad	SR I Sadar	3928/21.07.15	3209/11.06.15	254	325	3,53,453	4,600	14,94,540	14,95,000	7	1,04,650	10,000	1,14,650	26,823	10,000	36,823	77,827
16	Allahabad	SR II Sadar	4187/19.05.15	7530/17.10.14	23	2,211	33,88,000	5,000	1,10,55,000	1,10,55,000	7	7,73,850	10,000	7,83,850	2,37,500	10,000	2,47,500	5,36,350
17	Allahabad	SR II Sadar	2523/09.04.15	2587/08.04.15	847/1	1,400	19,25,000	5,000	70,00,000	70,00,000	7	4,90,000	10,000	5,00,000	1,34,800	10,000	1,44,800	3,55,200
18	Allahabad	SR II Sadar	4485/26.05.15	4048/17.06.14	55	1,344	25,94,000	5,000	67,20,000	67,20,000	7	4,70,400	10,000	4,80,400	1,81,600	10,000	1,91,600	2,88,800
19	Allahabad	SR II Sadar	6940/05.08.15	6302/27.05.15	702	684	12,30,000	5,000	34,20,000	34,20,000	6&7	2,29,400	10,000	2,39,400	76,100	10,000	86,100	1,53,300
20	Allahabad	SR II Sadar	6476/28.07.15	5533/03.08.13	321	1,026	31,97,000	4,500	46,17,000	46,17,000	6&7	3,13,190	10,000	3,23,190	2,14,000	10,000	2,24,000	99,190
21	Allahabad	SR Phoolpur	7137/17.08.15	3247/30.04.15	482	1,854	25,06,000	6,500	1,20,51,000	1,20,51,000	7	8,43,570	10,000	8,53,570	1,75,500	10,000	1,85,500	6,68,070
22	Ambedkar Nagar	SR Akbarpur	5759/30.10.14	5770/30.10.14	1194	520	3,26,000	8,400	43,68,000	43,68,000	7	3,05,760	10,000	3,15,760	22,820	6,520	29,340	2,86,420
23	Ambedkar Nagar	SR Akbarpur	194/13.01.15	3254/16.06.14	305	630	4,26,000	6,300	39,69,000	39,69,000	7	2,77,830	10,000	2,87,830	29,820	8,520	38,340	2,49,490
24	Azamgarh	S.R. Lalganj	2988/30.4.15	1199.1200/26.3.15	1114	958	9,60,000	7,420	71,07,024	71,08,000	4&5	3,45,400	10,000	3,55,400	38,400	10,000	48,400	3,07,000
25	Azamgarh	S.R. Lalganj	4290/8.12.14	1118/3.4.14	1092	1,134	9,32,000	6,300	71,44,200	71,45,000	5	3,57,250	10,000	3,67,250	46,600	10,000	56,600	3,10,650
26	Azamgarh	S.R. Lalganj	303/14.1.15	1321/22.4.14	1090	794	7,04,000	6,300	50,00,940	50,01,000	4&5	2,40,050	10,000	2,50,050	28,160	10,000	38,160	2,11,890
27	Balia	Sadar	2538/25.4.15	2260/15.4.15	872Sa	2,340	9,42,000	4,500	1,05,30,000	1,05,30,000	5	5,26,500	10,000	5,36,500	47,110	10,000	57,110	4,79,390
28	Balrampur	SR Sadar	8189/17.12.2014	6977/30.10.14	2887	1,740	10,44,000	9,500	1,65,30,000	1,65,30,000	7	11,57,100	10,000	11,67,100	73,000	10,000	83,000	10,84,100
29	Balrampur	SR Sadar	6579/10.10.14	5962/04.9.14	171	460	87,000	4,100	18,86,000	18,86,000	5	1,03,730	10,000	1,13,730	4,350	870	5,220	1,08,510
30	Balrampur	SR Sadar	793/5.2.15	6036/08.9.14	407	1,460	1,61,000	1,450	21,17,000	21,17,000	5	1,16,435	10,000	1,26,435	8,050	1,610	9,660	1,16,775
31	Balrampur	SR Tulsipur	9864/1.12.14	7090/06.9.14	736	1,010	2,28,800	2,450	24,74,500	24,75,000	5	1,23,750	10,000	1,33,750	11,400	2,280	13,680	1,20,070

Sl. No.	Name of District	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/khasra no.	Gata / Khasra No.	Land sold (In Sq. M)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (In Sq Metre)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable Stamp Duty	Due Reistration fees	Leviable stamp duty and registration fee	Stamp duty paid	Registration fee paid	Paid stamp duty and registration fee	Difference
32	Balrampur	SR Tulsipur	10108/6.12.14	10099/05.12.14	304	1,580	2,94,000	3,000	47,40,000	47,40,000	4&5	1,83,550	10,000	1,93,550	11,760	5,880	17,640	1,75,910
33	Banda	Sadar	5761/27.07.15	2338/31.03.15	119	3,105	11,52,000	3,300	1,02,46,500	1,02,47,000	7	7,17,290	10,000	7,27,290	80,640	10,000	90,640	6,36,650
34	Banda	Sadar	6652/20.08.15	4513/18.06.15	5489	1,545	7,11,000	3,500	54,07,500	54,08,000	7	3,78,560	10,000	3,88,560	43,150	10,000	53,150	3,35,410
35	Banda	Sadar	7432/18.09.15	6791/26.8.15	5489	1,545	6,60,000	3,500	54,07,500	54,08,000	6&7	3,68,560	10,000	3,78,560	40,000	10,000	50,000	3,28,560
36	Banda	Sadar	5759/27.07.15	2338/31.3.15	119	655	2,45,000	3,300	21,61,500	21,62,000	7	1,51,340	10,000	1,61,340	17,150	2,450	19,600	1,41,740
37	Bijnour	S.R. Dhampur	19283/16.09.14 & 24355/06.12.14	19266/16.9.14	434	620	3,72,000	4,200	26,04,000	26,04,000	5	1,30,200	20,000	1,50,200	18,600	3,740	22,340	1,27,860
38	Budaun	Sadar	2860/08.04.15	2057/11.03.15	585 Mi	710	4,62,000	6,000	42,60,000	42,60,000	7	2,98,200	10,000	3,08,200	32,340	9,240	41,580	2,66,620
39	Deoria	Sadar	5516/17.06.15	5037/04.06.15	338 Mi	5,130	12,95,000	4,400	2,25,72,000	2,90,92,000	6&7	20,26,440	10,000	20,36,440	12,95,500	10,000	13,05,500	7,30,940
40	Deoria	Sadar	6479/14.7.15	6393/13.07.15	576	1,360	24,81,000	4,400	59,84,000	59,84,000	7	4,18,880	10,000	4,28,880	1,73,700	10,000	1,83,700	2,45,180
41	Deoria	Sadar	10907/17.12.15	10799/14.12.15	272 Mi	1,300	25,20,000	4,500	58,50,000	58,50,000	6&7	3,99,500	20,000	4,19,500	1,16,000	20,000	1,36,000	2,83,500
42	Deoria	Sadar	5170/09.06.15	2353/19.03.15	161	1,420	33,57,000	4,400	62,48,000	62,48,000	7	4,37,360	10,000	4,47,360	2,35,000	10,000	2,45,000	2,02,360
43	Deoria	SR Salempur	1588/06.05.15	29865/20.8.14	25	3,920	26,66,000	4,600	1,80,32,000	1,80,32,000	4 & 5	8,91,600	10,000	9,01,600	1,18,300	10,000	1,28,300	7,73,300
44	Fatehapur	Khaga	10834/6.12.14	3293/17.4.14 & 3294/ 17.4.14	9mi	1,310	24,04,000	5,200	68,12,000	68,12,000	5	3,40,600	10,000	3,50,600	1,20,200	10,000	1,30,200	2,20,400
45	Gazipur	Sadar	1285/16.3.15	6310/28.11.14	44	3,160	56,88,000	6,500	2,05,40,000	2,05,40,000	5	10,27,000	10,000	10,37,000	2,84,500	10,000	2,94,500	7,42,500
46	Gazipur	Sadar	3866/16.07.15	1821/13.04.15	353	2,340	30,42,000	5,600	1,31,04,000	1,31,04,000	4 & 5	6,45,200	10,000	6,55,200	1,42,100	10,000	1,52,100	5,03,100
47	Gazipur	Sadar	3789/13.07.15	3395/23.06.15	671 KA	2,530	28,46,000	2,600	65,78,000	65,78,000	4 & 5	3,18,900	10,000	3,28,900	1,32,500	10,000	1,42,500	1,86,400
48	Gazipur	Sadar	5330/8.10.15	816/14.02.14	1437	760	10,64,000	6,500	49,40,000	49,40,000	5	2,47,000	10,000	2,57,000	43,200	10,000	53,200	2,03,800
49	Ghaziabad	SR II Sadar	13405/11.11.14	11962/29.09.14	1424 Mi	7,980	2,00,42,568	5,000	3,99,00,000	3,99,00,000	7	27,93,000	10,000	28,03,000	14,03,100	10,000	14,13,100	13,89,900
50	Gorakhpur	SR I sadar	175/12.01.15	3264/23.04.14	686	2,545	12,75,000	4,500	1,14,52,500	1,14,53,000	5	5,72,650	10,000	5,82,650	63,750	10,000	73,750	5,08,900
51	Gorakhpur	SR I sadar	6403/28.07.14	5596/07.07.14	299	690	12,94,000	5,000	34,50,000	34,50,000	5	1,72,500	10,000	1,82,500	64,700	10,000	74,700	1,07,800
52	Gorakhpur	SR I sadar	3502/30.04.14	5153/13.06.13	101 M	910	15,93,000	5,000	45,50,000	45,50,000	4&5	2,17,500	10,000	2,27,500	69,650	10,000	79,650	1,47,850
53	Gorakhpur	SR I sadar	6986/08.08.14	6696/01.08.14	435	1,060	58,30,000	9,500	1,00,70,000	1,00,70,000	7	7,04,900	10,000	7,14,900	4,08,200	10,000	4,18,200	2,96,700
54	Gorakhpur	SR II sadar	7211/01.07.14	12136/28.11.13	290	1,010	31,31,000	6,500	65,65,000	65,65,000	7	4,59,550	10,000	4,69,550	2,19,230	10,000	2,29,230	2,40,320
55	Hapur	SR Dhaulana	1310/04.02.14	1674/11.03.13 1675/11.03.13 1676/11.03.13	465 Mi	5,060	88,55,000	6,000	3,03,60,000	3,03,60,000	5	15,18,000	10,000	15,28,000	4,43,000	10,000	4,53,000	10,75,000
56	Hardoi	SR Sadar	15657/31.10.14	10305/23.07.14	1028	2,275	7,97,000	3,200	72,80,000	72,80,000	7	5,09,600	10,000	5,19,600	55,800	10,000	65,800	4,53,800
57	Hardoi	SR Sandila	11407/15.12.15	11277/7.12.15	283	5,170	15,31,000	2,000	1,03,40,000	1,03,40,000	4 & 5	5,14,750	10,000	5,24,750	66,550	10,000	76,550	4,48,200
58	Hathras	S.R. Sikandara rau	714/28.01.15	7719/12.12.14	152	1,160	4,09,000	3,000	34,80,000	34,80,000	5	1,74,000	10,000	1,84,000	20,600	8,180	28,780	1,55,220
59	Kanpur	SR I sadar	2596/27.05.15	1495/30.03.15	581,590 Mi, 592, 595	2,540	8,39,000	2,100	53,34,000	53,34,000	7	3,73,380	10,000	3,83,380	58,750	10,000	68,750	3,14,630
60	Kanpur	SR I sadar	5903/01/10/14	5258/29.08.14	605	1,845	17,35,500	5,000	92,25,000	92,25,000	7	6,45,750	10,000	6,55,750	1,21,600	10,000	1,31,600	5,24,150
61	Kanpur	SR I sadar	5251/28.08.14	4456/28.07.14	1712	2,711	13,56,000	4,000	1,08,44,000	1,08,44,000	7	7,59,080	10,000	7,69,080	95,000	10,000	1,05,000	6,64,080
62	Kanpur	SR I sadar	6250/18.10.14	5259/29.08.14	605	1,640	14,76,000	5,000	82,00,000	82,00,000	7	5,74,000	10,000	5,84,000	1,03,400	10,000	1,13,400	4,70,600



**Audit Report (Revenue Sector) for the year ended 31 March 2016**

Sl. No.	Name of District	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/khasra no.	Gata / Khasra No.	Land sold (In Sq. M)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (In Sq Metre)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviabale Stamp Duty	Due Reistrati on fees	Leviabale stamp duty and registrati on fee	Stamp duty paid	Registrati on fee paid	Paid stamp duty and registrati on fee	Difference
63	Kanpur	SR IV sadar	8983/05.09.14	4921/23.05.14	869 Mi	2,050	55,35,000	8,800	1,80,40,000	1,80,40,000	7	12,62,800	10,000	12,72,800	3,87,500	10,000	3,97,500	8,75,300
64	Kanpur	SR IV sadar	4354/05.05.14	3880/15.04.14	910	2,770	74,79,000	8,800	2,43,76,000	2,43,76,000	7	17,06,320	10,000	17,16,320	5,23,600	10,000	5,33,600	11,82,720
65	Kanpur	SR IV sadar	8123/11.08.14	5978/18.06.14	528Ka	4,100	30,75,000	3,000	1,23,00,000	1,23,00,000	7	8,61,000	10,000	8,71,000	2,15,250	10,000	2,25,250	6,45,750
66	Kanpur	SR IV sadar	4219/28.04.14	3995/19.04.14	909/1	3,070	82,89,000	8,800	2,70,16,000	2,70,16,000	7	18,91,120	10,000	19,01,120	5,80,500	10,000	5,90,500	13,10,620
67	Kanpur Dehat	SR Akbarpur	10637/30.12.2014	10489/24.12.14	1385	1,498	5,14,000	3,850	57,67,300	57,68,000	4&5	2,78,365	10,000	2,88,365	20,560	10,280	30,840	2,57,525
68	Kanpur Dehat	SR Akbarpur	10643/31.12.14	10567/27.12.14	275	2,050	16,40,000	5,200	1,06,60,000	1,06,60,000	7	7,46,200	10,000	7,56,200	82,000	10,000	92,000	6,64,200
69	Kanpur Dehat	SR Akbarpur	3645/19.05.15	3463/14.05.15	1095	4,100	12,30,000	2,000	82,00,000	82,00,000	5	4,10,000	10,000	4,20,000	61,500	10,000	71,500	3,48,500
70	Kanpur Dehat	SR Akbarpur	10305/17.12.14	10299/17.12.14	424	1,340	2,82,000	2,000	26,80,000	26,80,000	5	1,34,000	10,000	1,44,000	14,100	5,640	19,740	1,24,260
71	Kanpur Dehat	SR Ghatampur	1351/25.02.15	4139/26.6.14	446	2,050	6,90,000	3,000	61,50,000	61,50,000	4&5	2,97,500	10,000	3,07,500	27,600	10,000	37,600	2,69,900
72	Lucknow	SR I sadar	28072/22.12.14	27436/15.12.14	192 Mi	1,000	12,46,800	5,400	54,00,000	54,00,000	7	3,78,000	10,000	3,88,000	87,500	10,000	97,500	2,90,500
73	Lucknow	SR I sadar	28072/22.12.14	27436/15.12.14		520	-	3,780	19,65,600	19,66,000	7	1,37,620	-	1,37,620	-	-	-	1,37,620
74	Lucknow	SR I sadar	14767/10.07.14	14493/07.07.14	868 Mi	1,000	54,56,500	4,100	41,00,000	41,00,000	7	2,87,000	10,000	2,97,000	3,82,000	10,000	3,92,000	(95,000)
75	Lucknow	SR I sadar	14767/10.07.14	14493/07.07.14		1,530	-	2,870	43,91,100	43,92,000	7	3,07,440	-	3,07,440	-	-	-	3,07,440
76	Lucknow	SR I sadar	17950/09.10.14	17601/19.08.14	1390 Mi	1,000	5,74,000	1,900	19,00,000	19,00,000	5	95,000	10,000	1,05,000	28,750	10,000	38,750	66,250
77	Lucknow	SR I sadar	17950/09.10.14	17601/19.08.14		640	-	1,330	8,51,200	8,52,000	5	42,600	-	42,600	-	-	-	42,600
78	Lucknow	SR I sadar	17895/21.08.14	16838/07.08.14	101 Mi	1,000	5,21,920	1,300	13,00,000	13,00,000	5	65,000	10,000	75,000	26,500	10,000	36,500	38,500
79	Lucknow	SR I sadar	17895/21.08.14	16838/07.08.14		864	-	910	7,86,240	7,87,000	5	39,350	10,000	49,350	-	-	-	49,350
80	Lucknow	SR IV sadar	3849/30.03.15	14001/04.09.14	715 S	2,530	59,10,000	6,200	1,56,86,000	1,56,86,000	7	10,98,020	10,000	11,08,020	4,13,700	10,000	4,23,700	6,84,320
81	Lucknow	SR IV sadar	2740/26.02.15	2292/11.02.14	48	5,060	47,92,000	3,200	1,61,92,000	1,61,92,000	6&7	11,23,440	10,000	11,33,440	3,25,500	10,000	3,35,500	7,97,940
82	Lucknow	SR IV sadar	13113/23.08.14	12260/11.08.14	681	1,195	54,85,636	12,000	1,43,40,000	1,43,40,000	6&7	9,93,800	10,000	10,03,800	3,84,000	10,000	3,94,000	6,09,800
83	Lucknow	SR IV sadar	11020/15.07.14	11002/15.07.14	3S	3,795	45,00,000	5,400	2,04,93,000	2,04,93,000	7	14,34,510	10,000	14,44,510	3,15,000	10,000	3,25,000	11,19,510
84	Mahoba	SR Sadar	7646/05.12.14	1213/07.3.14	923/1	1,000	1,40,000	3,300	33,00,000	33,00,000	4&5	1,55,000	10,000	1,65,000	5,600	1,400	7,000	1,58,000
85	Mathura	SR Chhata	239/06.01.15	13308/27.08.14	214	1,260	5,30,000	2,000	25,20,000	25,20,000	7	1,76,400	10,000	1,86,400	37,100	10,000	47,100	1,39,300
86	Mathura	SR Chhata	5897/25.04.15	12257/06.08.14	113	5,980	44,85,000	1,750	1,04,65,000	1,04,65,000	7	7,32,550	10,000	7,42,550	3,14,600	10,000	3,24,600	4,17,950
87	Mathura	SR Chhata	6814/20.05.15	6443/15.05.14	541	2,225	6,68,000	2,000	44,50,000	44,50,000	7	3,11,500	10,000	3,21,500	47,000	10,000	57,000	2,64,500
88	Mathura	SR Math	6113/21.07.15	5234/22.06.15	492	1,010	9,60,000	6,000	60,60,000	60,60,000	5	2,93,000	10,000	3,03,000	38,500	10,000	48,500	2,54,500
89	Mirzapur	Sadar	9090/13.11.14	9089/13.11.14	228Mi	3,780	41,40,000	3,240	1,22,47,200	1,22,48,000	7	8,57,360	10,000	8,67,360	2,89,900	10,000	2,99,900	5,67,460
90	Mirzapur	Sadar	9091/13.11.14	9089/13.11.14	228Mi	3,780	41,40,000	3,240	1,22,47,200	1,22,48,000	7	8,57,360	10,000	8,67,360	2,89,900	10,000	2,99,900	5,67,460
91	Mirzapur	Sadar	9092/13.11.14	9089/13.11.14	228Mi	3,780	41,40,000	3,240	1,22,47,200	1,22,48,000	6&7	8,47,360	10,000	8,57,360	2,80,000	10,000	2,90,000	5,67,360
92	Mirzapur	Sadar	9093/13.11.14	9089/13.11.14	228Mi	3,780	41,40,000	3,240	1,22,47,200	1,22,48,000	6&7	8,47,360	10,000	8,57,360	2,80,000	10,000	2,90,000	5,67,360
93	Moradabad	S.R.Bilari	4512/05.5.15	5615/16.4.14	772	982	15,82,000	5,000	49,10,000	49,10,000	7	3,43,700	10,000	3,53,700	1,21,000	10,000	1,31,000	2,22,700
94	Muzaffar Nagar	S.R.Jaansath	11842/26.12.14	11841/26.12.14	63	21,485	2,65,50,000	4,400	9,81,40,800	9,81,40,800	4&5	48,97,040	10,000	49,07,040	13,18,000	10,000	13,28,000	35,79,040
95	Pilibhit	SR Pooranpur	10861/26.11.14	10863/26.11.14	680	32,530	1,03,06,000	2,700	8,80,52,000	8,80,52,000	5	44,02,600	10,000	44,12,600	5,15,500	10,000	5,25,500	38,87,100

Sl. No.	Name of District	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/khasra no.	Gata / Khasra No.	Land sold (In Sq. M)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (In Sq Metre)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable Stamp Duty	Due Reistrat ion fees	Leviable stamp duty and registrati on fee	Stamp duty paid	Registrati on fee paid	Paid stamp duty and registrati on fee	Difference
96	Pilibhit	SR Pooranpur	10862/26.11.14	10863/26.11.14	680	8,100	25,11,000	2,700	2,18,70,000	2,18,70,000	5	10,93,500	10,000	11,03,500	1,25,700	10,000	1,35,700	9,67,800
97	Pratapgarh	S.R. Kunda	2068/14.05.15	3228/17.06.14& 3376/23.06.14	3339	2,320	12,30,000	5,500	1,27,60,000	1,27,60,000	5	6,38,000	10,000	6,48,000	61,500	10,000	71,500	5,76,500
98	Rampur	SR Sadar	10566/30.11.15	9651/29.10.15	8 Kha	2,697	18,89,000	3,000	80,91,000	80,91,000	7	5,66,370	10,000	5,76,370	1,32,500	10,000	1,42,500	4,33,870
99	Rampur	SR Sadar	4393/02.07.15	8459/16.12.14	378	185	1,30,000	5,500	10,17,500	10,18,000	6&7	67,960	16,600	84,560	8,400	1,300	9,700	74,860
100	Rampur	SR Sadar	6708/27.07.15	5119/6.6.15	336	360	5,04,000	3,500	12,60,000	12,60,000	7	88,200	10,000	98,200	30,300	10,000	40,300	57,900
101	Sant Ravidas Nagar	SR Bhadohi	1174/12.05.15	1269/22.05.14	57	1,520	19,61,000	5,800	88,16,000	88,16,000	7	6,17,120	10,000	6,27,120	1,38,000	10,000	1,48,000	4,79,120
102	Sant Ravidas Nagar	SR Bhadohi	3772/30.12.14	2958/01.11.14	286	630	6,56,000	5,000	31,50,000	31,50,000	5	1,57,500	10,000	1,67,500	33,000	10,000	43,000	1,24,500
103	Sant Ravidas Nagar	SR Bhadohi	422/25.02.15	1645/10.06.13	372	740	6,13,000	3,600	26,64,000	26,64,000	5	1,33,200	10,000	1,43,200	30,700	10,000	40,700	1,02,500
104	Santkabir Nagar	Khalilabad	3639/6.7.15	3618/6.7.15	64 Mi	2,440	76,51,000	4,100	1,00,04,000	1,00,04,000	4&5	4,90,200	10,000	5,00,200	3,72,750	10,000	3,82,750	1,17,450
105	Santkabir Nagar	Khalilabad	7552/26.12.14	7382/17.12.14	425 Mi	540	9,72,000	5,800	31,32,000	31,32,000	4&5	1,46,600	10,000	1,56,600	38,900	10,000	48,900	1,07,700
106	Sitapur	Biswan	8077/15.9.14	2785/2.4.14	55	759	1,50,000	2,700	20,48,625	20,49,000	5	1,02,450	10,000	1,12,450	7,500	1,500	9,000	1,03,450
107	Sitapur	Biswan	1846/25.2.15	1860/25.2.15	82	916	2,64,000	2,900	26,57,125	26,58,000	4 & 5	1,22,900	10,000	1,32,900	10,560	5,280	15,840	1,17,060
108	Sitapur	Biswan	6929/2.9.15	1368/11.2.15	1542	4,260	15,31,000	3,200	1,36,32,000	1,36,32,000	5	6,81,600	10,000	6,91,600	52,900	10,000	62,900	6,28,700
109	Sitapur	Biswan	4047/14.5.15	2785/2.4.14	55	1,518	2,98,000	2,700	40,97,250	40,98,000	4 & 5	1,94,900	10,000	2,04,900	11,920	5,960	17,880	1,87,020
110	Sitapur	Biswan	6892/1.9.15 a	1368/11.2.15	1542	490	3,30,000	3,200	15,68,000	15,68,000	5	78,400	10,000	88,400	13,200	6,600	19,800	68,600
111	Sitapur	Biswan	1331/24.2.16 b	1368/11.2.15	1542	530	3,96,000	3,200	16,96,000	16,96,000	4 & 5	74,800	10,000	84,800	15,840	7,920	23,760	61,040
112	Sitapur	Laharpur	8547/04.10.14	7915/19.09.14	74	1,235	4,99,000	3,200	39,52,000	39,52,000	5	1,97,600	10,000	2,07,600	25,000	10,000	35,000	1,72,600
113	Sitapur	Laharpur	5215/01.07.14	6658/21.09.13	431	2,040	4,50,000	2,200	44,88,000	44,88,000	5	2,24,400	10,000	2,34,400	22,500	9,000	31,500	2,02,900
114	Sitapur	Sadar	5295/04.06.15	6117/21.07.14	323	1,630	10,82,000	2,200	35,86,000	35,86,000	4 & 5	1,69,300	10,000	1,79,300	44,200	10,000	54,200	1,25,100
115	Sitapur	Sadar	6806/16.08.14	5772/14.07.14	571 Mi	1,540	4,93,000	2,200	33,88,000	33,88,000	5	1,69,400	10,000	1,79,400	24,700	9,860	34,560	1,44,840
116	Sitapur	SR Mahmoodabad	3241/08.06.15	3116/03.06.15 & 573/29.01.15	128	2,000	68,00,000	3,400	68,00,000	68,00,000	4 & 5	3,30,000	10,000	3,40,000	22,800	10,000	32,800	3,07,200
117	Sitapur	SR Mahmoodabad	875/12.02.15	3417/02.06.14	417	1,500	51,00,000	3,400	51,00,000	51,00,000	5	2,55,000	10,000	2,65,000	14,650	5,860	20,510	2,44,490
118	Varanasi	Sadar II	4793/25.06.15	509/27.01.15	563 ga	4,853	77,09,000	7,500	3,63,93,750	3,63,94,000	7	25,47,580	10,000	25,57,580	5,40,000	10,000	5,50,000	20,07,580
119	Varanasi	Sadar II	2243/29.03.2015	9405/12.12.14	463 mi ka	3,493	85,08,000	4,500	1,57,18,500	1,57,19,000	5	7,85,950	10,000	7,95,950	4,25,400	10,000	4,35,400	3,60,550
120	Varanasi	Sadar II	394/22.01.2015	9425/12.12.14	563 ga	1,325	40,03,000	7,500	99,37,500	99,38,000	6 & 7	6,85,660	10,000	6,95,660	2,70,500	10,000	2,80,500	4,15,160
121	Varanasi	Sadar II	569/28.01.2015	9110, 9111/ 03.12.2014, 680/03.12.2014	680, 681	2,375	51,06,000	7,500	1,78,12,500	1,78,13,000	7	12,46,910	10,000	12,56,910	3,58,000	10,000	3,68,000	8,88,910
122	Varanasi	Sadar II	3064/29.04.2015	362/21.01.2015	657	1,220	38,95,000	7,500	91,50,000	91,50,000	7	6,40,500	10,000	6,50,500	2,73,000	10,000	2,83,000	3,67,500
123	Varanasi	Sadar II	2202/27.03.2015	2164/26.03.15	966	885	23,62,000	5,000	44,25,000	44,25,000	6 & 7	2,99,750	10,000	3,09,750	1,55,340	10,000	1,65,340	1,44,410
124	Varanasi	Sadar IV	2614/29.4.15	2467/22.4.15	452	1,870	33,75,000	4,600	86,02,000	86,02,000	6 & 7	5,92,140	10,000	6,02,140	2,26,250	10,000	2,36,250	3,65,890

**Audit Report (Revenue Sector) for the year ended 31 March 2016**

Sl. No.	Name of District	Name of Unit	Deed No. & date of execution	Earlier executed Deed No. & date of execution for same gata/khasra no.	Gata / Khasra No.	Land sold (In Sq. M)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (In Sq Metre)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviable Stamp Duty	Due Reistrat ion fees	Leviable stamp duty and registrati on fee	Stamp duty paid	Registrati on fee paid	Paid stamp duty and registrati on fee	Difference
125	Varanasi	Sadar IV	3270/27.5.15	7975/2.12.14	378	2,175	17,09,000	2,600	56,55,000	56,55,000	7	3,95,850	10,000	4,05,850	1,20,000	10,000	1,30,000	2,75,850
126	Varanasi	Sadar IV	808/15.02.16	7160/31.10.14	711	845	23,05,240	5,819	49,17,055	49,18,000	6&7	3,34,260	20,000	3,54,260	1,58,000	20,000	1,78,000	1,76,260
127	Varanasi	Sadar IV	1083/19.02.15	8395/15.12.14	336/1	980	33,60,000	6,800	66,64,000	66,64,000	7	4,66,480	10,000	4,76,480	2,35,200	10,000	2,45,200	2,31,280
128	Varanasi	Sadar IV	1419/3.3.15	180/16.01.15	3	950	25,20,516	4,600	43,70,000	43,70,000	7	3,05,900	10,000	3,15,900	1,76,500	10,000	1,86,500	1,29,400
129	Varanasi	SR Gangapur	855/12.02.15	5056/26.9.14	1728	4,900	89,08,000	5,900	2,89,10,000	2,89,10,000	5	14,45,500	10,000	14,55,500	4,45,500	10,000	4,55,500	10,00,000
130	Varanasi	SR Gangapur	4576/25.08.14	3892/1.8.14	1715	4,860	67,92,000	5,200	2,52,72,000	2,52,72,000	5	12,63,600	10,000	12,73,600	2,03,700	10,000	2,13,700	10,59,900
131	Varanasi	SR Pindara	4120/04.09.14	4123/04.09.14	397	5,130	2,39,00,000	6,500	3,33,45,000	3,33,45,000	7	23,34,150	10,000	23,44,150	16,74,000	10,000	16,84,000	6,60,150
132	Varanasi	SR Pindara	2210/06.05.15	2708/28.06.14	14	5,000	69,00,000	6,500	3,25,00,000	3,25,00,000	7	22,75,000	10,000	22,85,000	4,83,000	10,000	4,93,000	17,92,000
133	Varanasi	SR I Sadar	1887/20.03.15	1848/18.03.15	494	500	6,11,470	3,400	17,00,000	17,00,000	7	1,19,000	10,000	1,29,000	42,803	10,000	52,803	76,197
134	Varanasi	SR I Sadar	3185/03.06.14	2683/08.05.14	183	4,150	26,84,000	2,000	82,99,600	83,00,000	7	5,81,000	10,000	5,91,000	1,88,000	10,000	1,98,000	3,93,000
135	Varanasi	SR I Sadar	8398/22.12.14	8311/18.12.14	199	1,890	45,32,000	4,600	86,94,000	86,94,000	6&7	5,98,580	10,000	6,08,580	3,07,310	10,000	3,17,310	2,91,270
136	Varanasi	SR I Sadar	7117/10.11.14	7116/07.11.14	241	1,270	39,96,000	4,600	58,42,000	58,42,000	6&7	3,98,940	10,000	4,08,940	2,48,800	10,000	2,58,800	1,50,140
137	Varanasi	SR I Sadar	974/11.02.15	938/10.02.15	795	1,250	36,69,000	4,600	57,50,000	57,50,000	6&7	3,92,500	10,000	4,02,500	2,46,900	10,000	2,56,900	1,45,600
138	Varanasi	SR I Sadar	3072/29.5.14	2683/8.05.14	183	1,335	18,47,000	2,600	34,71,000	34,71,000	7	2,42,970	10,000	2,52,970	1,29,300	10,000	1,39,300	1,13,670
139	Varanasi	SR Pindra	1560/25.03.15	4621/01.10.14	156	727	6,41,000	2,600	18,89,420	18,90,000	6&7	1,22,300	10,000	1,32,300	45,000	11,220	56,220	76,080
140	Varanasi	SR Pindra	1912/18.04.15	5051/28.10.14	302	500	4,80,000	4,400	22,00,000	22,00,000	6&7	1,44,000	10,000	1,54,000	28,800	9,600	38,400	1,15,600
141	Bareilly	SR II sadar	15202/26.11.14	13299/07.10.14	1187	2,400	39,60,000	5,500	1,32,00,000	1,32,00,000	7	9,24,000	10,000	9,34,000	2,77,300	10,000	2,87,300	6,46,700
142	Bareilly	SR II sadar	1554/10.02.15	12763/22.09.14	11	2,245	31,44,000	5,000	1,12,25,000	1,12,25,000	6&7	7,75,750	10,000	7,85,750	2,10,100	10,000	2,20,100	5,65,650
143	Bijnour	S.R. Nagina	3505/21.04.15	330/12.1.15	81	1,200	3,00,000	4,100	49,20,000	49,20,000	5	2,46,000	10,000	2,56,000	15,000	6,000	21,000	2,35,000
144	JP Nagar	SR Amroha	13528/04.08.14	13285/01.08.14	23	3,100	8,68,000	1,100	34,10,000	34,10,000	5	1,70,500	10,000	1,80,500	43,500	10,000	53,500	1,27,000
145	Meerut	SR I Sadar	2535/26.03.15	2230/19.03.15 2231/19.03.15	23	836	12,96,000	5,000	41,80,000	41,80,000	6&7	2,82,600	10,000	2,92,600	81,000	10,000	91,000	2,01,600
<b>TOTAL (in lakh)</b>						<b>3.56</b>	<b>4064.79</b>		<b>14,832.02</b>	<b>14,915.16</b>		<b>901.57</b>	<b>14.57</b>	<b>916.13</b>	<b>252.58</b>	<b>13.09</b>	<b>265.67</b>	<b>650.47</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXXVIII**  
**Undervaluation of land**  
*(Reference para No.5.7)*

Sl. No.	Name of District	Name of Unit	Deed No. & date of execution	Gata / Khasra No.	Land sold (In Sq. M)	Value of the property on which stamp duty levied	Rate on which property was required to be valued (In Sq Metre)	Value of the property on which stamp duty was required to be imposed	Total value of the property rounded to next thousands on which stamp duty was required to be imposed	Rate of stamp duty applicable	Leviabale Stamp Duty	Due Reistration fees	Leviabale stamp duty and registration fee	Stamp duty paid	Registration fee paid	Paid stamp duty and registration fee	Difference
1	Agra	SR-III Agra	4158/09.04.14	930	4,686.00	14,06,000	2,000	93,72,000	93,72,000	7	6,56,040	10,000	6,66,040	88,420	10,000	98,420	5,67,620
2	Agra	SR-III Agra	3940/22.04.15	72	8,987.50	1,52,78,000	5,200	4,67,35,000	4,67,35,000	7	32,71,450	10,000	32,81,450	10,60,100	10,000	10,70,100	22,11,350
3	Agra	SR-III Agra	2551/17.03.15	108	2,275.00	38,70,000	5,200	1,18,30,000	1,18,30,000	7	8,28,100	10,000	8,38,100	2,71,000	10,000	2,81,000	5,57,100
4	Agra	SR-III Agra	2447/13.03.15	108	2,275.00	38,70,000	5,200	1,18,30,000	1,18,30,000	7	8,28,100	10,000	8,38,100	2,71,000	10,000	2,81,000	5,57,100
5	Agra	SR-III Agra	3687/29.03.14	210	2,310.00	39,27,000	4,600	1,06,26,000	1,06,26,000	7	7,43,820	10,000	7,53,820	2,75,000	10,000	2,85,000	4,68,820
6	Agra	SR-III Agra	3682/29.03.14	210	2,309.00	39,27,000	4,600	1,06,21,400	1,06,22,000	7	7,43,540	10,000	7,53,540	2,75,000	10,000	2,85,000	4,68,540
7	Agra	SR-III Agra	5815/26.05.14	517	2,305.00	18,44,000	2,000	46,10,000	46,10,000	7	3,22,700	10,000	3,32,700	1,30,100	10,000	1,40,100	1,92,600
8	Agra	SR-III Agra	6239/03.06.14	213	2,142.00	7,50,000	1,500	32,13,000	32,13,000	5	1,60,650	10,000	1,70,650	37,500	10,000	47,500	1,23,150
9	Agra	SR-III Agra	2925/13.3.14	482	1,152.00	16,13,000	5,200	59,90,400	59,91,000	7	4,19,370	10,000	4,29,370	1,13,000	10,000	1,23,000	3,06,370
10	Mathura	SR Chhata	6288/11.05.15	620	8,022.20	42,08,000	1,540	1,23,54,188	1,23,55,000	7	8,64,850	10,000	8,74,850	2,94,600	10,000	3,04,600	5,70,250
11	Mathura	SR Maat	1391/12.02.15	555	1,010.00	11,12,000	6,000	60,60,000	60,60,000	4&5	2,93,000	10,000	3,03,000	45,700	10,000	55,700	2,47,300
12	Pilibhit	SR Pooranpur	9961/31.03.14	209	12,510.00	50,47,000	4,100	5,12,91,000	5,12,91,000	5	25,64,550	10,000	25,74,550	2,53,500	10,000	2,63,500	23,11,050
13	Pilibhit	SR Pooranpur	10905/27.11.14	212 Mi	3,200.00	8,94,000	1,800	57,60,000	57,60,000	5	2,88,000	10,000	2,98,000	33,600	10,000	43,600	2,54,400
14	Pilibhit	SR Pooranpur	9053/29.09.14	212	1,050.00	2,21,000	1,800	18,90,000	18,90,000	4 & 5	84,500	10,000	94,500	9,000	2,210	11,210	83,290
15	Pilibhit	SR Pooranpur	9053/29.09.14	277	1,035.00	3,11,000	1,200	12,42,000	12,42,000	5	62,100	10,000	72,100	15,600	6,020	21,620	50,480
16	Pilibhit	SR Pooranpur	9047/27.09.14	21 Mi	410.00	1,67,000	5,330	21,85,300	21,86,000	5	1,09,300	10,000	1,19,300	8,400	1,670	10,070	1,09,230
<b>TOTAL</b>					<b>55,678.70</b>	<b>4,84,45,000</b>		<b>19,56,10,288</b>	<b>19,56,13,000</b>		<b>1,22,40,070</b>	<b>1,60,000</b>	<b>1,24,00,070</b>	<b>31,81,520</b>	<b>1,39,900</b>	<b>33,21,420</b>	<b>90,78,650</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XXXIX**  
**Short realisation of entertainment tax from cable operators**  
*(Reference Para No. 6.5)*

(Amount in ₹)									
Sl. No.	Year	Name of Unit	Name of Cable Operators	Period of Tax	Period of delay in months	Entertainment tax per month	Entertainment tax payable	Entertainment tax paid	Balance entertainment tax
1	2014-15	DETO Hameerpur	Sri Pradeep Kr. Khare R/o Rahunia Dharmshala, Hameerpur	April 2010 to October 2014	55	3,775	2,07,625	1,30,405	77,220
			Sri Raju Omer R/o Betwa Ghat Hameerpur	April 2010 to October 2014	55	5,800	3,19,000	1,95,252	1,23,748
			Sri Shiv Bhusan R/o Muhai Aman Shaeed Hameerpur	April 2010 to October 2014	55	3,475	1,91,125	61,884	1,29,241
			Sri Virendra Kr. Prajapati R/o Remani, Hameerpur	April 2010 to October 2014	55	9,625	5,29,375	2,98,550	2,30,825
			Smt Anita Sriwas, R/o Rmeni, Hameerpur	April 2010 to October 2014	55	5,625	3,09,375	2,90,175	19,200
2	2015-16	DETO Varansi	Sri Narendra Prajapati, Teliyana, Adampur, Varansi	November 2015 to February 2016	4	12,136	48,544	-	48,544
			Sudhir Chandra, Chandua, Chhitupur, Varansi	December 2015 to February 2016	3	6,410	19,230	-	19,230
			Dinesh Singh, Adampur, Varansi	October 2015 to February 2016	5	27,278	1,36,390	-	1,36,390

(Amount in ₹)									
Sl. No.	Year	Name of Unit	Name of Cable Operators	Period of Tax	Period of delay in months	Entertainment tax per month	Entertainment tax payable	Entertainment tax paid	Balance entertainment tax
			Rajesh Maurya, Lallapur, Varansi	April 2015 to July 2015 & December 2015 to February 2016	7	14,410	1,00,870	-	1,00,870
			Ramanuj Singh, Sigra, Varansi	September 2015 to February 2016	6	19,789	1,18,734	-	1,18,734
			Durgawati Devi, Lanka Varansi	December 2015 to February 2016	3	28,709	86,127	-	86,127
			Shreya, Baijapurkar, Lanka, Varansi	February 2016	1	17,734	17,734	-	17,734
			Pankaj Kr. Sharma, Shivpur, Varansi	January 2016 to February 2016	2	33,816	67,632	-	67,632
			Bhuvneshwar Vais, Shivpur, Varansi	January 2016 to February 2016	2	27,352	54,704	-	54,704
			Mukesh Mehra, Laxa, Varansi	April 2015 & February 2016	2	17,800	35,600	-	35,600
			Firoz Khan Chetganj, Varansi	November 2015 & February 2016	2	17,416	34,832	-	34,832
3	2015-16	DETO Aligarh	Smt. Rajesh Kumari	November 2015 to January 2016	3	7,191	21,573	-	21,573
			Smt. Sudha Solanki	December 2015 to January 2016	2	4,976	9,952	-	9,952
			Smt. Sudha Solanki	December 2015 to January 2016	2	3,731	7,462	-	7,462
			Suneel Chauhan	December 2015 to January 2016	2	8,475	16,950	-	16,950
			Amit Kumar	November 2015 to January 2016	3	10,163	30,489	-	30,489
			Anwar Ali	January 2016	1	2,686	2,686	-	2,686
			Fida Hussain	November 2015 to January 2016	3	7,122	21,366	-	21,366
			Abrar Ahmad	November 2015 to January 2016	3	3,224	9,672	-	9,672

(Amount in ₹)									
Sl. No.	Year	Name of Unit	Name of Cable Operators	Period of Tax	Period of delay in months	Entertainment tax per month	Entertainment tax payable	Entertainment tax paid	Balance entertainment tax
			Dharamveer Singh	November 2015 to January 2016	3	11,167	33,501	-	33,501
			Pappu Rohit	November 2015 to January 2016	3	3,880	11,640	-	11,640
			Imtiaz Ahmad	September 2015 to January 2016	5	8,197	40,985	-	40,985
<b>Total</b>							<b>24,83,173</b>	<b>9,76,266</b>	<b>15,06,907</b>

Source: Information available on the basis of audit findings.

**APPENDIX-XL**  
**Sale of beer without beer bar license**  
*(Reference para no. 6.11)*

( ₹ in lakh)					
Sl. No.	Name of Units	Year	No. of licence for FL-6/6A/7/7C	Due licence fees per FL-7B	Total licence fees not received
1	DEO Agra	2013-14	30	1.60	48.00
2	DEO Aligarh	2013-14	2	1.60	3.20
3	DEO Allahabad	2014-15	7	12.32	86.24
4	DEO Bareilly	2013-14	11	1.60	17.60
5	DEO Basti	2013-14	1	1.10	1.10
6	DEO Bijnore	2014-15	5	1.21	6.05
		2015-16	5	1.34	6.70
7	DEO Buland shahr	2013-14	1	1.60	1.60
8	DEO Chandauli	2013-14	1	1.60	1.60
9	DEO Deoria	2013-14	1	1.10	1.10
10	DEO Firozabad	2014-15	7	1.21	8.47
		2015-16	7	1.34	9.38
11	DEO G B Nagar	2013-14	72	1.60	115.20
		2014-15	60	1.76	105.60
12	DEO Ghaziabad	2013-14	23	1.60	36.80
		2014-15	15	1.76	26.40
13	DEO Gonda	2013-14	1	1.10	1.10
14	DEO Jalaun	2013-14	1	1.10	1.10
15	DEO Kanpur	2013-14	13	1.60	20.80
16	DEO Mathura	2013-14	8	1.60	12.80
17	DEO Meerut	2013-14	16	1.60	25.60
		2014-15	16	1.76	28.16
		2015-16	7	1.94	13.58
18	DEO Mirzapur	2013-14	1	1.10	1.10
19	DEO Moradabad	2014-15	6	1.76	10.56
20	DEO Rampur	2013-14	1	1.10	1.10
		2014-15	2	2.42	4.84
		2015-16	2	1.34	2.68
21	DEO Saharanpur	2015-16	13	1.94	25.22
22	DEO Shahjahanpur	2013-14	1	1.60	1.60
23	DEO Varanasi	2013-14	28	1.60	44.80
<b>Total</b>			<b>364</b>		<b>670.08</b>

Source: Information available on the basis of audit findings.



