

Appendix – I

(Ref: Paragraph 1.7.3)

Statement showing details of Special circles and Works Contract Offices where non production of files were noticed.

Sl. No.	Name of office	Year in which it was to be audited	Number of assessment cases not submitted		
			KGST	VAT	Total
1	CTO, Special Circle, Thiruvananthapuram	2015-16	24	109	133
2	CTO, Special Circle, Kollam	2015-16	0	28	28
3	CTO, Special Circle, Kottarakara	2014-15	0	86	86
		2015-16	7	62	69
4	CTO, Special Circle, Kottayam	2015-16	0	20	20
		2014-15	0	13	13
5	CTO, Special Circle, Palakkad	2015-16	0	12	12
6	CTO Special Circle, Malappuram	Up to 2014-15	0	162	162
		2015-16	0	18	18
7	CTO, Special Circle, Mattancherry	2015-16	0	12	12
8	CTO Special Circle I, Ernakulam	2015-16	0	58	58
		Up to 2014-15	145	36	181
9	CTO, Special Circle II, Ernakulam	2015-16	10	0	10
		2014-15	0	47	47
10	CTO, Special Circle III, Ernakulam	2015-16	0	34	34
		Up to 2014-15	41	329	370
11	CTO, Special Circle, Perumbavoor	2015-16	0	58	58
		2011-12	32	0	32
12	CTO, Special Circle, Thrissur	2015-16	0	19	19
13	CTO, Special Circle I, Kozhikode	2015-16	0	13	13
		2012-13	0	26	26
		2011-12	0	3	3
		2010-11	0	3	3
		2009-10	0	2	2
2008-09	0	7	7		
14	CTO, Special Circle II, Kozhikode	2015-16	0	9	9
15	CTO, Special Circle, Kannur	2015-16	0	14	14
16	CTO, Special Circle, Kasargode	2015-16	0	12	12
17	CTO, Special Circle, Thodupuzha	2015-16	0	5	5
18	CTO, Special Circle, Alappuzha	2015-16	48	73	121
19	CTO, (WC<), Kollam	2015-16	0	2	2
20	CTO, (WC<), Pathanamthitta	2015-16	0	37	37
		2014-15	0	18	18
21	CTO (WC<), Palakkad	2012-13	0	2	2
		2013-14	0	21	21
		2014-15	0	13	13
		2015-16	0	8	8
22	CTO (WC<), Malappuram	2015-16	0	18	18
23	CTO, (WC<), Mattancherry	2015-16	4	34	38
		Up to 2014-15	65	135	200
24	CTO, (WC<), Ernakulam	2014-15	0	255	255
		2013-14	0	341	341
		2015-16	0	17	17

Sl. No.	Name of office	Year in which it was to be audited	Number of assessment cases not submitted		
			KGST	VAT	Total
25	CTO, (WC<), Thrissur	2014-15	0	59	59
		2015-16	0	10	10
26	CTO, (WC<), Alappuzha	2015-16	0	8	8
		2014-15	0	20	20
27	CTO, (WC<), Kannur	2015-16	0	81	81
	Total		376	2,349	2,725

Appendix – II

(Ref: Paragraph 1.7.3)

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

Name of office	No. of files /Name of Head of office									
	2011-12		2012-13		2013-14		2014-15		2015-16	
	KGST	VAT	KGST	VAT	KGST	VAT	KGST	VAT	KGST	VAT
CTO, Special Circle Kollam	Ajayaghosh Kumar		Pratibha Jnanasundram		M. Gopal Krishanan		Belraj Kumar G.		M. Gopalakrishnan (AC)	
			0	37	0	167	-	251	0	28
CTO Special Circle, Thiruvananthapuram	Pratibha Jnanasundram		LS. SreeKumari		Pratibha Jnanasundram		Suresh Kumar S. Manacaud		Suresh S Manacaud (AC), Mohammed Shafeer (AC), Sree Bindu (AC)	
	32	108	86	394	0	344	70	179	24	109
CTO Special Circle, Kannur	K. Sivaraman (AC)		T.K. Ravendran (AC)		T.K. Ravendran (AC)		-		Chippy Jayan (AC-I)	
	0	34	-	33	-	19	-	-	0	14
CTO Special Circle (Produce), Mattancherry	P.D Unnikrishnan Nair (AC)		P.D Unnikrishnan Nair (AC), K. Sugathan (AC)		K. Sugathan (AC), E.P. Chandra babu (AC)		-		-	
	274	44	271	1	318	61	-	-	0	0
CTO Special Circle, Thrissur	M.K. Sugathan (AC)		M.K. Sugathan (AC)		MG. Remadevi (AC)				A.V. Suresh (AC)	
	-	-	0	4	3	3	8	3	0	19
CTO, Special Circle II, Ernakulam	H. Muhammed Basheer (AC), S. Sivankutty (AC)		Sivankutty (AC)		K.P. Zelina (AC)		Sivankutty (AC), K.P. Zelina (AC)		Zelina KP (AC)	
	10	31	10	58	0	76	12	150	10	47
CTO Special Circle III, Ernakulam	Sathish Kumar R.K. (AC), P.O. Thomas (AC)		Valsalapani (AC)		V.G. Umadevi (AC)		V.G. Umadevi (AC)		BT Vijayamohan (AC)	
	220	28	220	28	0	27	0	370	41	363

CTO Special Circle, Malappuram	M. Gopala Krishana P. Narayanan Kutty		P. Narayanan Kutty		P. Narayanan Kutty		B. Arun		K. AbdulLatheef NP Natarajan	
	158	134	151	121	0	52	158	4	0	180
CTO Special Circle, Palakkad	K.C. Chandran		K.G. Rama Bai		V.S Satayanaranan		R. Rajesh		B.N. Jayakumar, K. AbdulLatheef, PA Padmaja, Sabia Bhanu A	
	50	57	45	12	0	42	0	15	0	12
CTO (WC<), Ernakulam	M.P. Sajan (AC) N.R. Raghunathan (CTO)		M.K. Hajra (AC), K.A. Shahul Hameed, BT. Varghese , H. Mohammed Basheer		P.K. Satheesh Kumar (AC)		V.A. Raghunathan (AC), Raji. S. Anil. V. Nair, Anil Kumar A., Bazil L. Kizhekaden , C.J. Johny, C.K. Premji , M.O. Johnson,		Anil V Nair (AC)	
	5	77	5	84	0	394	0	736	0	613
CTO, Vadakara	M. Suresh Babu		TM. Assainar		G. Suchithra		K.K. Krishnan		-	
	279	-	270	-	270	11	21	30	0	0
CTO V Circle, Kozhikode	Bovas. K CTO		P.P Chandran CTO		G. Lorancee CTO		Livy Jacintha CTO		M Sujithlal (CTO)	
	10	-	270	-	-	34	0	20	0	30
CTO (WC<), Mattancherry	S. Omanakuttan (CTO)		M.P. Sajan (AC), N.R. Raghunathan (CTO)		A.V. Salila (AC) N.R. Raghunathan (CTO)		N. Santhoshkumar, CTO, Johnson Chacko, CTO		N Santhosh Kumar (CTO)	
	72	200	65	177	19	174	0	226	69	169

Appendix – III

(Ref: Paragraph 1.9)

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

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
31 March 2011	Compounding Schemes in Commercial Taxes Department	3	The Government may consider <ul style="list-style-type: none"> • review of works contract compounding by a senior/supervisory officer • prescribing proper registers of implement IT systems to watch the details of dealers who have opted for payment of tax under the compounding scheme • conducting periodic inspection of metal crusher units to ascertain the number of units in the possession of the assessee from time to time. 	PA was examined by PAC in February 2015. Report of PAC has not been received.
	Utilisation of declaration forms in inter-state trade	2	The Government may consider <ul style="list-style-type: none"> • issuing instructions regarding the checks to be carried out before accepting declarations for allowing concession/exemption • strengthening the internal control mechanism. 	PA was examined by PAC in February 2015. Report of PAC has not been received.
	Levy and collection of stamp duty and registration fee	7	The Government may <ul style="list-style-type: none"> • implement a time bound action plan to settle outstanding undervaluation cases • consider creating awareness amongst public officers regarding their responsibility in respect of under stamped instruments produced before them • consider an Economic Intelligence Unit to obtain data and verify that documents have been registered when due for the right value • consider an amendment to the Kerala Stamp Act to include provision for collection of stamp duty on ad-valorem basis on issue of shares and levy of stamp duty on license agreements as lease. • direct registering officers to insist on production of agreements relating to purchase/sale of flats at the time of registration • making internal audit/inspection of sub offices mandatory and up to date • inspection of public offices to plug leakage of revenue. 	PA was examined by PAC in September 2014. Report of PAC has not been received.
	Computerisation in motor vehicles department	3	The Department may <ul style="list-style-type: none"> • replace the existing system of storing data at independent servers in various locations with a centralised server system • enable e-payment/online submission of application to facilitate online services 	PA was examined by PAC in May 2015. Report of PAC has not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			<ul style="list-style-type: none"> consider recruiting qualified personnel to administer the IT applications. 	
	Performance Audit of State Excise Dept(Standalone)	11	<p>The Government/Department may</p> <ul style="list-style-type: none"> prepare a strategic plan covering mission, vision and objectives ensure that security labels are printed under its direct supervision take immediate steps to levy and recover the permit fees under Section 11 of the Abkari Act for the period from 2006-07 onwards consider amending the Rules(like prescribing aerial distance) to ensure that the distance restriction principle of prohibiting functioning of bars near educational institutions, places of worship etc are applied in practice immediately provide the required infrastructure support to the enforcement wing prescribe norms for leakage of seized spirit and monitor adherence of such norms start fresh toddy collection centres under direct supervision of the Excise Dept take timely action to equip enforcement employees with arms, ammunition and provide other support facilities like boat prescribe time limits for completion of chemical analysis and submission of test results consider taking action to prescribe clear parameters for identifying natural or artificial toddy carry out a work study to clearly assess the manpower needs. 	PA was examined by PAC in November 2014. Report of PAC has not been received.
31 March 2012	Levy and collection of VAT on evasion prone commodities/areas in Commercial Taxes Department	5	<p>The Government/Department may consider</p> <ul style="list-style-type: none"> restoring audit assessment wing, Commercial Investigation Wing, and strengthening the Internal Audit Wing to ensure compliance of the provision of the Acts and Rules introducing a system of obtaining information periodically from other Departments/Boards etc. in respect of the persons registered with them and cross verify the same with KVATIS to trace the dealers whose turnover crossed the threshold limit taking follow up action on goods brought into the state in view of its potential misuse of items covered by Form 16 notifying the nature of transactions which would come under the scope of intangible and incorporeal good eligible to tax as featured in the schedule attached to the Maharashtra VAT Act 	PA was examined by PAC in October 2015. Report of PAC has not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			<ul style="list-style-type: none"> taking timely action to revise floor rates in respect of evasion prone commodities. 	
	Conduct of Lotteries in the State	5	<p>The Department may</p> <ul style="list-style-type: none"> ensure that provisions for ascertaining the genuineness of tickets before payment of prizes are observed pursue the cases with the crime branch for ensuring credibility finalise accounts of lotteries scheme wise for the efficient conduct of lotteries fix a timeframe for e-payment ensure a databank of all the persons involved directly or indirectly by making suitable provisions in the software LIMS. 	Action taken explanatory notes have not been received.
31 March 2013	Performance Audit on Assessment, levy and collection of VAT on transfer of goods involved in the execution of works/supply contract	6	<p>The Government/Department may ensure that</p> <ul style="list-style-type: none"> separate identification numbers/code are assigned to work contractors separate account subhead are provided for accounting receipts under works contracts regular survey and inter-departmental cross verification of data are conducted to identify the works contractors by strengthening the intelligence wing and suitable measures for registration are taken promptly valid documents in support of compounding are produced by the applicant timely internal control mechanism is adequate to plug revenue loss, detecting the defects/deficiencies promptly various declaration forms in support of claims for concession/exemptions are verified properly. 	Action taken explanatory notes have not been received.
	Land Management by the Government of Kerala with special focus on land for Aranmula Airport and Smart City Kochi	13	<p>Audit recommends for</p> <ul style="list-style-type: none"> taking steps for effective implementation of the land management policy so as to generate maximum revenue to Government since the supply/availability of land is very limited identifying and inventorising all government lands on a war footing by surveying and demarcating the land prescribing and maintaining a register in the <i>Taluk/District/Division</i> level for noting the details of the lease such as order number, area under lease, name of the lessee, date of expiry of lease, periodical renewal details and demand, collection and balance of lease rent etc in respect of each lease 	Action taken explanatory notes have not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
	(Standalone)		<ul style="list-style-type: none"> • developing a mechanism to fix lease rent and renew the lease within the time period stipulated in Act/Rules and fix a mechanism to revise fair value of land at frequent intervals • prescribing a heavy fine and punitive action against those who violate lease conditions and initiate effective action against encroachment and prompt implementation of provisions of KLCA • fixing conditions for assignment of land on registry putting in place a reporting system from village level to Commissioner of Land Revenue level for monthly reporting of lease cases such as total cases, time expired cases, demand, collection and balance of lease rent, resumed cases under resumption procedure etc. • identifying and inventorising all forest lands on a war footing by surveying and demarcating the land • developing a mechanism to monitor and renew the lease/lease rent within the time period stipulated in Act/Rules • putting in place a mechanism to realise lease rent dues promptly • ensuring that agreements are executed in all lease cases. • conducting an in-depth study on the need for a fifth airport in the small state of Kerala and that too at Aranmula which is less than 150 Kms from Thiruvananthapuram and Kochi international airports • conducting an in depth study on the impact of the project on the ecology/environment on the basis of the issues raised in the Reports of the Legislature Committee on Environment, Kerala State Biodiversity Board and the Expert Committee appointed by AAI and take effective action to resolve the impacts • conducting an independent enquiry into the cases of violations of provisions of various Act/Rules including the lapses that has occurred at all levels including that of the secretariat departments which supported the illegal acts of the individual/company 	
	Effectiveness of Kerala Value Added Tax Information System	20	<ul style="list-style-type: none"> • Business Rules regarding registration may be mapped properly to avoid acceptance of multiple registrations by the system unless specifically permitted by Commissioner of Commercial Taxes under Section 20(3). • The system be updated to cover the risk of tax evasion by dealers having multiple registration, working out their aggregate turnover as specified in Section 20(4) of KVAT Act. 	Action taken explanatory notes have not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
	(KVATIS) in the Tax Administration of Commercial Taxes Department (Standalone)		<ul style="list-style-type: none"> • Department may conduct periodical analysis of dormant registration numbers, other than application for temporary stoppage of business (vide Section 16), and take timely action for issuing notices for renewal or otherwise cancel the registration of dealers who had no business transactions for more than two years, to avoid misuse of Registration Certificate. • System should generate appropriate alerts for renewal of Bank guarantees before its date of expiry and while dealers are effecting transactions. • Necessary modifications may be made to the system to adequately capture the results of manual verification done by Assessing Officers. • The department may provide adequate controls in the software to detect and alert the interstate transactions by cancelled dealers and the dealers who have not renewed their registration. • Entering of valid registration numbers in the field for Consignee TIN/Consignor TIN in the e-declaration format for generating e-token may be made mandatory. • System generated alerts needs to be devised for tracking consignment of goods in bulk quantity to prevent misuse of the facility for transporting consignments for own use without payment of tax. • The system should be enabled to provide information about the non-surrendered transit passes to authorities including the intelligence wing of the department so as to track such vehicle. • Department may ensure that all business Rules are mapped to the system properly, that the system provides all necessary input and that there exists adequate process controls and validation checks to detect shortfalls in payment of tax. • Government may consider strengthening KVATIS for monitoring the scrutiny of returns through it. • The Department may incorporate a provision in the KVATIS to ensure that the closing stock shown in the certified accounts in Form 13-A of a year is correctly taken as the opening stock of the succeeding year. • Proper controls be built into the system so that the system can scrutinise returns collecting details from different databases. • Department/Govt may initiate early action for the upgradation of the present server which would be cost effective in terms of improvement of revenue realisation it would fetch. 	

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
			<ul style="list-style-type: none"> • The Department may operationalise the Audit Assessment Module with suitable modifications for the selection of high risk dealers through KVATIS for detailed audit. • The Department may initiate action to make use of other Modules so that the disposal of appeals, the nature of penalty levied, progress of collecting arrears etc can easily be monitored. • Important/required MIS reports may be made available in the software. • The Department may impart sufficient training to all officers and staff periodically. • The upgradation of the present system/server which is slow, would be cost effective in terms of improvement of revenue realisation, which was one of the primary goals of implementation of KVATIS. • The Department may lay down norms for check of physical records on the basis of reports generated through KVATIS indicating risk areas. 	
31 March 2014	(No Reviews were featured in this Audit Report)			
31 March 2015	System of Assessment under KVAT	8	<ul style="list-style-type: none"> • Department may take measures to bring all dealers into the tax net by utilising the inputs available in KVATIS and with other agencies. • Government may examine the guidelines issued for selection of files for desk review by CBDT/CBEL and similar system of selection with relevant parameters be put in place in the State for VAT cases. • The CCT may issue guidelines to the DCs regarding the aspects to be considered while reviewing the monthly quarterly reports. • Government may consider fixing the time limit for completion of assessments. • Department may prepared a manual detailing all aspects of assessment to ensure uniformity in the system of assessment. Further, it may be ensured that necessary reports are generated automatically from the KVATIS. • A system may be established to collect the data relating to the taxable events from other departments and transfer the results of analysis to the lower/sub-ordinate level for utilising in the assessment process. • Department may ensure that the final assessments are completed by utilising the data captured in KVATIS. • Department may ensure the quality of assessments by adopting the system prevailing in Central Receipts as basis so that the number of cases which are failing in judicial review would be on a lower side. 	Action taken explanatory notes have not been received.

Year of Report	Name of the PA	No. of recommendations	Details of recommendations	Status
	Levy, Collection and Accounting of Electricity Duty, Surcharge and Inspection Fee	5	<ul style="list-style-type: none"> • Government may identify all LV installations/cable TV poles which are now left out and instruct licensees not to issue permit to Cable TV operators without production of safety certificate from the Department and work out a practical process of assessing and realising the revenue from the inspection of Cable TV poles. • In order to prevent non/short levy, Government may consider taking the following measures: instruct CEI to ensure that the licensees are levying electricity duty/license fee from consumers/persons liable to pay it, licensees may be directed to calculate electricity duty on the price of energy indicated in the invoice and evolve a mechanism to collect the electricity duty/license fee payable by the consumers/persons liable for their payment. • Department may expedite revenue recovery proceedings for early realisation of arrears of government revenue. Government may include interest leviable from KSEBL while netting off. • Government may: avoid irregular grant of exemptions to railways and for lighting, amend Rule relating to collection charges which should be in line with the Act and in the interest of the Government and objective of the Act and consider amendment of the Act incorporating the treatment of excess T&D loss. • Government may: take remedial measures to take care of inspection of lifts and escalators under regulations issued by Central Government and to ensure that MV installations and accounts of licensee are inspected as per periodicity prescribed, invoke penal provision on licensees not submitting returns, ensure that receipts involved in netting off with KSEBL were included in Government accounts and ensure that remittances through JSK are reconciled as per Kerala Budget Manual. 	Action taken explanatory notes have not been received.

Appendix - IV

(Paragraph 2.4.3.4 – Bullet 1)

(₹ in crore)

Name of assessee/TIN	Period	Import concede	Import as per data from customs Deptt.	Escaped turnover	Tax @1%	Interest	Penalty	Total
Malabar Gold Ornaments Makers(P) Ltd./ 32110234942	2014-15	Nil	37.44	37.44	0.37	0.05	0.75	1.17
The Dhanlaxmi Bank Ltd/ (32080208466)	2011-12	51.55	1918.69	1867.14	18.67	9.33	37.34	65.34
	2012-13	71.92	1393.31	1321.39	13.21	5.02	26.42	44.65
	2013-14	NIL	258.17	258.17	2.58	0.67	5.16	8.41
South Indian Bank Ltd./ (32080230731)	2011-12	19.94	45.85	25.91	0.26	0.13	0.52	0.91
	2012-13	66.09	109.19	43.10	0.43	0.16	0.86	1.45
The Federal Bank Ltd./ (32070233542)	2011-12	70.75	147.57	76.82	0.77	0.38	1.53	2.68
	2012-13	75.64	98.86	23.22	0.23	0.08	0.46	0.77
	2013-14	8.54	37.09	28.55	0.28	0.07	0.57	0.92
Chemmannur Gold Refinery Pvt Ltd./ (32071804075)	2014-15	38.19	45.76	7.57	0.08	0.01	0.15	0.24
Aiswarya Jewel Crafts/ (32080626854)	2014-15	94.07	99.23	5.16	0.05	0.01	0.10	0.16
Total					36.93	15.91	73.86	126.70

Appendix - V**(Paragraph 2.4.3.4 – Bullet 2)**

(₹ in crore)

Name of assessee with TIN	Period	Income offered	Turnover suppression worked out by applying bench mark of 8% of turnover as income	Tax effect of escaped turnover
Apollo Gold, Perambra (32111368986)	2012-13	0.98	12.20	0.61
Apollo Gold Pvt Ltd (32100558434)	2012-13	1.87	23.38	1.17
Apollo Gold Pattambi Ltd (32091134016)	2012-13	1.17	14.65	2.48
Apollo Gold (32110800309)	2012-13	0.72	9.07	0.45

(Short levy of compounded tax)

(₹ in crore)

Name of assessee with TIN	Year	Compounded tax	Additional tax payable	Total tax payable	Tax escaped	Interest	Penalty	Total
Apollo Gold, Perambra (32111368986)	2012-13	0.19	0.61	0.80	0.61	0.23	1.22	2.06
	2013-14	0.24		1.00	0.76	0.20	1.53	2.49
	2014-15	0.29		1.25	0.95	0.13	1.91	2.99
Apollo Gold Pvt Ltd (32100558434)	2012-13	0.25	1.17	1.42	1.17	0.44	2.34	3.95
	2013-14	0.31		1.78	1.46	0.38	2.92	4.76
	2014-15	0.33		1.88	1.55	0.22	3.09	4.86
Apollo Gold Pattambi Ltd (32091134016)	2012-13	Not compounded	-	-	0.73	0.28	1.47	2.48
Apollo Gold (32110800309)	2012-13	0.01	0.45	0.46	0.45	0.17	0.91	1.53
	2013-14	0.01		0.58	0.57	0.15	1.13	1.85
	2014-15	0.04		0.66	0.62	0.09	1.25	1.96
Total					8.87	2.29	17.77	28.93

Appendix - VI

(Paragraph 2.4.3.5 – Bullet 1)

(₹ in lakh)

Name of office	Name of assessee/TIN	Year	Sales TO	6(2) Purchase	Total TO	Tax Payable/ paid during previous year	Compounded tax payable	Compounded tax paid	Short Levy of tax	Short Levy of interest	Penalty	Total Short Levy
CTO, Vadakara	Narikkalathil Prinze Jewellery 32111206222	2011-12	57.11	54.20	111.30	0	5.81	5.81	0	0	0	0
		2012-13	87.69	106.96	194.65	5.81	7.26	6.39	0.87	0.33	1.75	2.95
		2013-14	97.06	132.44	229.50	7.26	9.08	7.35	1.73	0.45	3.46	5.64
		2014-15	113.02	132.44	245.46	9.08	10.44	8.46	1.99	0.28	3.97	6.24
CTO, Devikulam	Vins Jewellery 32061224204	2010-11	61.18	48.43	109.61		6.52	6.52	0	0	0	0
		2011-12	70.01	59.58	129.59	6.52	8.15	7.49	0.65	0.25	1.30	2.20
		2012-13	82.01	69.96	151.96	8.15	10.18	8.62	1.56	0.41	3.13	5.10
		2013-14	93.43	112.52	205.9	10.18	11.71	9.39	2.32	0.32	4.63	7.27
CTO-III Circle, Thrissur	Gold Heart 32080743101	2011-12	95.21	48.89	144.10		1.48	1.48	0	0	0	0
		2012-13	124.48	98.89	223.37	1.48	1.85	1.72	0.13	0.05	0.26	0.44
		2013-14	91.77	57.65	149.42	1.85	2.32	2.15	0.16	0.04	0.33	0.53
		2014-15	93.69	44.60	138.29	2.32	2.67	2.15	0.52	0.07	1.02	1.61
CTO, Quilandy	Aruna Jewellery 32111166982	2013-14	68.35	57.67	126.02		5.20	5.20	0	0	0	0
		2014-15	61.70	45.33	107.02	5.20	5.98	5.67	0.31	0.05	0.62	0.98
Total									10.24	2.25	20.47	32.96

Appendix - VII**(Paragraph 2.4.3.5 – Bullet 2)**

(₹ in crore)

Name of assessee	Period	Unregd Purchase turnover	Tax due U/Sn. 6(2)	Sales turnover	OPT payable @1% for the sales turnover (Special rebate eligible)	Net 6(2) tax due	6(2) tax paid	Short levy of tax	Interest	Penalty	Total
Muthoot Fincorp Ltd (32010198265)	2013-14	198.70	9.94	208.64	2.09	7.85	Nil	7.85	2.04	15.70	25.59
Alapatt Jewellers (32070379904)	2014-15	21.74	1.09	19.50	0.19	0.89	Nil	0.89	0.13	1.78	2.80
KP Varghese&Sons (32070303674)	2011-12	1.10	0.04	1.10	0.01	0.03	0	0.03	0.02	0.07	0.12
KP Varghese&Sons (32070303674)	2012-13	3.06	0.15	3.06	0.03	0.12	0	0.12	0.05	0.24	0.41
KP Varghese&Sons (32070303674)	2014-15	2.49	0.12	2.49	0.02	0.10	0	0.10	0.01	0.20	0.31
Manappuram Jewellers (32081104372)	2013-14	289.90	14.50	289.90	2.90	11.60	-0.10	11.70	3.04	23.39	38.13
Manappuram Jewellers (32081104372)	2014-15	522.35	26.12	522.35	5.22	20.89	0.02	20.87	2.92	41.74	65.53
Total								41.56	8.21	83.12	132.89

Appendix - VIII

(Paragraph 2.4.3.5 – Bullet 3)

(₹ in lakh)

Sl No	Name of office	TIN	Year	Business Name	Closing stock value-2012-13/2013-14			Reverse tax	Interest	Penalty	TOTAL
					Total	Bullion & Diamond (1%)	Others (5%)				
1	CTO I Circle, Kollam	32020661992	2013-14	Archana Jewellery	36.05	0.00	36.05	1.80	0.47	3.61	5.88
2	CTO Punalur	32021113634	2013-14	Anu Jewellery	9.08	0.00	9.08	0.45	0.12	0.91	1.48
3	CTO Punalur	32021163415	2013-14	Edimannickal Fashion Jewellery	1470.69	0.00	1470.69	73.53	19.12	147.07	239.72
4	CTO Pathanamthitta	32030259344	2013-14	Bhima Gems(Adoor)Private Limited	5353.31	135.60	5217.71	262.24	68.18	524.48	854.91
5	CTO Special Circle, Alappuzha	32040237025	2013-14	Sky Jewellery	1027.03	0.00	1027.03	51.35	13.35	102.70	167.41
6	CTO Cherthala	32040827212	2013-14	Kairali Fashion Jewellers	5.65	0.00	5.65	0.28	0.07	0.56	0.92
7	CTO Special circle, Thodupuzha	32061419965	2013-14	Bhima Gold and Gems, Thodupuzha, Private Limited	7232.00	616.92	6615.08	336.92	87.60	673.85	1098.37
8	CTO Special Circle II Ernakulam	32070364795	2013-14	Alapatt Fashion Jewellery	2044.04	0.00	2044.04	102.20	26.57	204.40	333.18
9	CTO Kodungallur	32081089285	2013-14	Swapna Jewellery Private Ltd	86.71	0.00	86.71	4.34	1.13	8.67	14.13
10	CTO Vadakkanchery	32081395454	2013-14	Soundarya Jewellers	11.36	0.00	11.36	0.57	0.15	1.14	1.85
11	CTO ,Ottappalam	32091049629	2013-14	Kavitha Gold and Diamonds	898.21	896.59	1.62	9.05	2.35	18.09	29.49
12	AC (Assessment) Special Circle Malappuram	32100210224	2013-14	Blossom Gold Collections Private Limited	1292.70	0.00	1292.70	64.64	16.81	129.27	210.71
13	CTO, Ponnani	32100864063	2013-14	Ponnani Gold (P) Limited	1226.95	0.00	1226.95	61.35	15.95	122.69	199.99
14	AC (Assessment) Special Circle Malappuram	32101081896	2013-14	Eminent Jewel Arcade Private Limited	1914.01	0.00	1914.01	95.70	24.88	191.40	311.98
15	CTO III Circle Kozhikode	32110294217	2013-14	Gitanjali Life Style Ltd	1717.02	0.00	1717.02	85.85	22.32	171.70	279.87
16	CTO II Circle Kozhikode	32110729659	2013-14	Akshaya Jewellers	294.30	0.00	294.30	14.72	3.83	29.43	47.97
17	CTO II Circle Kozhikode	32110754804	2013-14	M.R.Jewellers	2.81	0.00	2.81	0.14	0.04	0.28	0.46
18	CTO Vadagara	32111293151	2013-14	Gold Palace	39.71	0.00	39.71	1.99	0.52	3.97	6.47
19	CTO Taliparamba	32120468256	2013-14	Rajadhani Gold	820.65	0.00	820.65	41.03	10.67	82.06	133.77
20	CTO I Circle Kannur	32120519488	2013-14	Krishna Gold	136.91	0.00	136.91	6.85	1.78	13.69	22.32
21	CTO I Circle Kannur	32120566784	2013-14	Pallithara Jewellers	191.77	0.00	191.77	9.59	2.49	19.18	31.26
22	CTO Kuthuparamba	32121007222	2013-14	Prince Jewellery	56.00	0.00	56.00	2.80	0.73	5.60	9.13
23	CTO Kuthuparamba	32121016233	2013-14	Sky Gold Kuthuparamba	298.95	0.00	298.95	14.95	3.89	29.89	48.73
24	CTO Special Circle,	32130262405	2013-14	Sulthan Gold Classic Private	1469.39	0.00	1469.39	73.47	19.10	146.94	239.51

SI No	Name of office	TIN	Year	Business Name	Closing stock value-2012-13/2013-14			Reverse tax	Interest	Penalty	TOTAL
					Total	Bullion & Diamond (1%)	Others (5%)				
	Kasargode			Limited							
25	CTO, Hosdurg	32130605384	2013-14	Ranjees Gold Palace	20.10	0.00	20.10	1.00	0.26	2.01	3.28
26	CTO, Hosdurg	32130646931	2013-14	Minar Gold Private Ltd	1021.54	0.70	1020.84	51.05	13.27	102.10	166.42
27	CTO, Wayanad	32140738449	2013-14	Bhima Jewellers	2299.93	35.86	2264.07	113.56	29.53	227.12	370.21
28	AC (Assmt) Special Circle Thiruvananthapuram	32010186328	2014-15	Bhima Jewellers & Diamonds	4954.74	320.10	4634.64	234.93	32.89	469.87	737.69
29	AC (Assessment) Special Circle II, Ernakulam	32070321538	2014-15	Bhima Silver Palace	505.64	0.98	504.67	25.24	3.53	50.49	79.26
30	AC (Assessment) Special Circle Trissur	32080216702	2014-15	Chirankandath Jewellery	1027.24	0.00	1027.24	51.36	7.19	102.72	161.28
31	CTO, Taliparamba	32120404345	2014-15	Dubai Gold House	84.92	0.00	84.92	4.25	0.59	8.49	13.33
32	CTO I Circle, Kannur	32120504875	2014-15	Bhavana Jewellery	14.73	0.00	14.73	0.74	0.10	1.47	2.31
33	AC (Assesment) Special Circle, Kannur	32121036077	2014-15	Parampuzhayil Jewellers	697.79	0.00	697.79	34.89	4.88	69.78	109.55
34	CTO, Special Circle Kasargode	32130236272	2014-15	Bindu Jewellery.	1194.03	0.00	1194.03	59.70	8.36	119.40	187.46
35	CTO, Vythiri at Kalpetta	32140465165	2014-15	Riches Jewel Arcade Limited Liability Partnership	12812.36	936.86	11875.50	603.14	84.44	1206.29	1893.87
36	CTO, Special Circle, Alappuzha	32040294344	2012-13	Emerald Gold Souk India	261.15	0.00	261.15	13.06	4.96	26.12	44.14
37	CTO, Sulthanbathery	32140790392	2009-10	Gehana Gold Palace	807.15	807.15	0.00	8.07	5.97	16.14	30.19
				Total	53336.63			2516.80	538.10	5033.60	8088.50

Appendix - IX

(Paragraph –2.5.3.1)

Turnover escaped assessment

(₹ in lakh)

Sl No	Name of the assessee	TIN	Name of the Assessing Circle	Year	Turnover escaped assessment	Short Levy of tax	Interest	Penalty	Total
1.	Grasshopper	32041505801	CTO(WC), Alappuzha	2012-13	109.86	3.30	1.25	6.59	11.14
				2013-14	7.49	0.22	0.06	0.45	0.73
				2014-15	5.89	0.18	0.02	0.35	0.55
2.	Avance Engineering and Infrastructure Pvt Ltd	32072044544	CTO(WC), Ernakulam	2014-15	98.65	2.96	0.38	5.92	9.26
3.	Delco Projects Pvt Ltd	32072070082	CTO(WC), Ernakulam	2012-13	499.42	14.98	5.54	29.96	50.48
4.	Cochin Engineering & Consultancy Pvt Ltd	32072068304	CTO(WC), Ernakulam	2012-13	134.99	18.22	6.74	36.45	61.41
5.	M/s Cherian Varkey Construction Company Pvt Ltd	32072054874	CTO(WC), Ernakulam	2014-15	111.66	3.35	0.40	6.70	10.45
6.	M/s GRTECH Services	32072021054	CTO(WC), Ernakulam	2013-14	40.81	1.22	0.31	2.45	3.98
7.	M/s V K Viju	32072054692	CTO(WC), Ernakulam	2012-13	38.35	3.71	1.37	7.42	12.50
8.	M/s V K Johny	32072001772	CTO(WC), Ernakulam	2012-13	92.88	9.46	3.50	18.92	31.88
9.	M/s V C Constructions	32072067123	CTO(WC), Ernakulam	2012-13	30.00	3.09	1.14	6.17	10.40
10.	M/s Greenworth Infrastructures Pvt Ltd	32072097341	CTO(WC), Ernakulam	2012-13	200.54	6.02	2.23	12.03	20.28
				2013-14	241.53	7.25	1.88	14.49	23.62
11.	M/s P T Mathai Construction Co Pvt Ltd	32072025565	CTO(WC), Ernakulam	2012-13	95.48	3.30	1.22	6.61	11.13
				2013-14	1100.10	33.00	8.58	66.01	107.59
12.	M/s Creators Constructions	32072023091	CTO(WC), Ernakulam	2012-13	137.63	4.13	1.53	8.26	13.92
13.	M/s TAAK Constructions	32072098926	CTO(WC), Ernakulam	2012-13	12.80	0.38	0.15	0.77	1.30
				2013-14	31.89	0.96	0.25	1.91	3.12
14.	M/s Yeskay Constructions	32072070104	CTO(WC), Ernakulam	2012-13	67.43	2.02	0.77	4.05	6.84
				2013-14	398.87	11.97	3.11	23.93	39.01
15.	M/s Nutech Builders	32072025925	CTO(WC), Ernakulam	2012-13	11.07	1.49	0.57	2.99	5.05
16.	M/s V B Electrotech India Pvt Ltd	32072075831	CTO(WC), Ernakulam	2013-14	81.19	2.44	0.63	4.87	7.94
17.	M/s Modern Plumbing System	32072008824	CTO(WC), Ernakulam	2013-14	153.22	4.60	1.20	9.19	14.99
18.	M/s Align Builders	32072047694	CTO(WC), Ernakulam	2013-14	23.93	0.72	0.19	1.44	2.35
				2014-15	20.72	0.62	0.09	1.24	1.95
19.	M/s AAG India Pvt Ltd	32072008522	CTO(WC), Ernakulam	2013-14	9.07	0.27	0.07	0.54	0.88
20.	M/s. A & P Infra Realtors Pvt. Ltd	32072010028	CTO(WC), Ernakulam	2013-14	72.03	2.16	0.56	4.32	7.04

Sl No	Name of the assessee	TIN	Name of the Assessing Circle	Year	Turnover escaped assessment	Short Levy of tax	Interest	Penalty	Total
21.	M/s. Fujitec India Pvt Ltd	32072037737	CTO(WC), Ernakulam	2014-15	363.14	52.66	7.37	105.31	165.34
22.	M/s Seguro Foundations	32072066908	CTO(WC), Ernakulam	2013-14	179.89	5.40	1.40	10.79	17.59
23.	M/s. Nirman Engineers	32072087744	CTO(WC), Ernakulam	2014-15	132.26	4.36	0.61	8.71	13.68
24.	M/s. Colour Consultants & Contractors	32072047244	CTO(WC), Ernakulam	2012-13	20.43	2.76	1.05	5.52	9.33
25.	K.J Sebastian	32072078125	CTO(WC), Ernakulam	2013-14	28.97	0.87	0.23	1.74	2.84
26.	M/s AB-Tek Constructions	32072090602	CTO(WC), Ernakulam	2013-14	112.54	3.38	0.88	6.75	11.01
				2014-15	20.80	0.60	0.09	1.21	1.90
27.	M/s Sherin Hi-Fabs	32072033775	CTO(WC), Ernakulam	2013-14	19.65	0.59	0.15	1.18	1.92
				2014-15	64.91	3.89	0.55	7.79	12.23
28.	K V J Builders & Developers Pvt Ltd	32072058472	CTO(WC), Ernakulam	2013-14	75.90	2.28	0.59	4.55	7.42
29.	M/s. Cemex Projects Pvt Ltd	32072072905	CTO(WC), Ernakulam	2012-13	1128.04	33.84	12.86	67.68	114.38
30.	M/s. Impact Equipments	32072096676	CTO(WC), Ernakulam	2014-15	13.79	0.41	0.06	0.83	1.30
31.	J Abdul Vahid	32021670385	CTO(WC) Kollam	2013-14	175.73	19.11	4.97	38.22	62.30
32.	M/s Alpha One- Hi Tech Infra Pvt Ltd	32121241446	CTO, (WC), Kannur	2013-14	621.81	18.65	4.66	37.31	60.62
33.	Chaithanya Homes	32051692631	CTO(WC)Kottayam	2013-14	67.37	2.02	0.53	4.04	6.59
34.	M & T Constructions	32051692822	CTO(WC)Kottayam	2013-14	527.94	15.84	4.12	31.68	51.64
35.	M/s Bridgeway Engineering	32111510332	CTO(WC),Kozhikode	2013-14	64.87	1.95	0.51	3.89	6.35
36.	M/s Automation Asia Associates Pvt Ltd	32451711011	CTO(WC) Malappuram	2013-14	40.05	1.20	0.31	2.40	3.91
				2014-15	16.54	0.50	0.07	0.99	1.56
37.	K A Johnson, Railway Contractor	32151037735	CTO(WC), Mattancherry	2014-15	21.51	3.12	0.41	6.24	9.77
38.	M/s Celestial Infrastruture Pvt Ltd	32151004514	CTO(WC), Mattancherry	2012-13	57.09	7.21	2.67	14.42	24.30
39.	M/s P K Viswambaran & C	32151018003	CTO(WC), Mattancherry	2012-13	204.65	6.14	2.27	12.28	20.69
40.	M/s Shobha Projects and Trade Pvt Ltd	32151097934	CTO(WC), Mattancherry	2012-13	190.46	25.71	9.51	51.42	86.64
41.	Hope Constructions	32151014638	CTO(WC), Mattancherry	2013-14	148.95	16.20	4.21	32.40	52.81
42.	K T Mathew & Company	32151033292	CTO(WC), Mattancherry	2013-14	40.00	1.20	0.31	2.40	3.91
43.	M/s Athira Industries	32151373683	CTO, II Circle, Perumbavoor	2013-14	834.14	25.02	6.51	50.05	81.58
44.	M/s Cheerans Structural	32565630916	CTO(WC), Palakkad	2012-13	212.28	6.54	2.42	13.08	22.04
				2013-14	50.27	1.63	0.42	3.27	5.32
45.	Nakshathra Builders	32091693715	CTO(WC), Palakkad	2014-15	188.41	7.54	1.06	15.07	23.67
46.	M/s. Consolidated Construction Corporation	32091656804	CTO(WC), Palakkad	2012-13	477.16	14.31	5.44	28.63	48.38
				2014-15	1628.21	48.85	6.84	97.69	153.38

Sl No	Name of the assessee	TIN	Name of the Assessing Circle	Year	Turnover escaped assessment	Short Levy of tax	Interest	Penalty	Total
47.	E M Shaji	32489030816	CTO(WC) Thrissur	2013-14	20.91	0.63	0.16	1.25	2.04
48.	M/s BBR (India) Ltd	32011360942	CTO (WC) Thiruvananthapuram	2012-13	20.89	0.63	0.23	1.25	2.11
49.	Anil Kumar G	32011375882	CTO (WC) Thiruvananthapuram	2012-13	35.36	1.06	0.39	2.12	3.57
50.	M/s Cordial Foundation Pvt Ltd	32011359208	CTO (WC) Thiruvananthapuram	2012-13	918.34	27.55	10.19	55.10	92.84
				2013-14	505.23	15.16	3.94	30.31	49.41
51.	M/s Sumeru Constructions,	32011315413	CTO (WC) Thiruvananthapuram	2014-15	84.68	12.28	1.72	24.56	38.56
52.	M P Sadanandan	32011375397	CTO (WC) Thiruvananthapuram	2013-14	26.16	3.79	0.99	7.59	12.37
				2014-15	55.84	8.10	1.13	16.19	25.42
53.	M/s Anu Constructions (Sri K Rajan	32011355902	CTO (WC) Thiruvananthapuram	2013-14	93.09	13.50	3.51	27.00	44.01
54.	M/s Cordial Company	32011316245	CTO (WC) Thiruvananthapuram	2013-14	37.46	1.12	0.29	2.25	3.66
55.	M/s Decor Delight	32011355454	CTO (WC) Thiruvananthapuram	2013-14	28.66	4.16	1.08	8.31	13.55
				2014-15	8.58	1.24	0.17	2.49	3.90
56.	M/s Falcon Interiors	32011369547	CTO (WC) Thiruvananthapuram	2013-14	14.80	0.59	0.15	1.18	1.92
				2014-15	11.14	0.45	0.06	0.89	1.40
57.	M/s Flytech Industries (Babu P L)	32011359208	CTO (WC) Thiruvananthapuram	2013-14	3.15	0.46	0.12	0.91	1.49
58.	A Shaji	32011318181	CTO (WC) Thiruvananthapuram	2012-13	13.02	1.76	0.67	3.52	5.95
				2013-14	25.64	3.72	0.97	7.43	12.12
				2014-15	15.29	2.22	0.31	4.43	6.96
59.	Albert Raj	32011385815	CTO (WC) Thiruvananthapuram	2010-11	136.93	17.29	8.13	34.58	60.00
				2011-12	125.49	15.84	5.54	31.69	53.07
				2012-13	429.83	58.03	13.35	116.05	187.43
				2013-14	46.01	6.67	1.73	13.34	21.74
				2014-15	82.47	11.96	1.67	23.92	37.55
60.	Gopinathan Nair	32011371909	CTO (WC) Thiruvananthapuram	2010-11	31.21	3.94	1.85	7.88	13.67
				2011-12	47.40	5.98	2.09	11.97	20.04
				2012-13	86.04	11.62	2.67	23.23	37.52
61.	G.S Builders & Contractors Pvt Ltd	32011334482	CTO (WC) Thiruvananthapuram	2011-12	162.19	4.91	1.72	9.83	16.46
				2012-13	469.51	14.09	3.24	28.17	45.50
62.	GKR Associates	32011319057	CTO (WC) Thiruvananthapuram	2010-11	257.48	7.80	3.67	15.60	27.07
				2011-12	112.45	3.41	1.19	6.81	11.41

Sl No	Name of the assessee	TIN	Name of the Assessing Circle	Year	Turnover escaped assessment	Short Levy of tax	Interest	Penalty	Total	
				2012-13	16.10	0.48	0.11	0.97	1.56	
63.	M/s Marvel Floorings	32011324727	CTO (WC) Thiruvananthapuram	2010-11	14.24	0.43	0.20	0.86	1.49	
				2011-12	130.57	3.96	1.38	7.91	13.25	
				2012-13	402.29	12.07	2.78	24.14	38.99	
64.	Cynosure Power Systems	32011360154	CTO (WC) Thiruvananthapuram	2011-12	26.78	0.81	0.28	1.62	2.71	
				2012-13	146.00	4.38	1.01	8.76	14.15	
65.	M/s. Aqua Designs India Pvt Ltd	32011362922	CTO (WC) Thiruvananthapuram	2013-14	359.68	10.79	2.81	21.58	35.18	
66.	M/s Basic Engineering System	32011361368	CTO (WC) Thiruvananthapuram	2014-15	58.47	2.34	0.33	4.68	7.35	
67.	M/s Zion Glass Land (George & Mini)	32010845782	CTO III Circle, Thiruvananthapuram	2013-14	6.05	0.88	0.23	1.75	2.86	
68.	Sri G Santosh Kumar	32010836837	CTO III Circle, Thiruvananthapuram	2013-14	49.93	1.50	0.39	3.00	4.89	
69.	T A Abdul Rehman	32220411304	CTO(WC) Kasaragod	2013-14	452.26	13.57	3.53	27.14	44.24	
70.	M/s. City Aluminium Fabricator	32150614634	CTO, II Circle, Mattancherry	2014-15	51.60	1.55	0.22	3.10	4.87	
71.	Mohammad Aslam	32061508885	CTO(WC) Idukki	2013-14	123.27	17.87	4.65	35.75	58.27	
	Total					17297.75	806.39	217.67	1612.68	2636.74

Appendix - X

(Paragraph –2.5.3.4)

Incorrect grant of exemption of sub contract turnover

(₹ in lakh)

Sl.No	Name of the assessee	TIN	Name of the Assessing Circle	Year	Turnover incorrectly exempted	Short Levy of tax	Interest	Penalty	Total
1	M/s Skyline Foundations and Structures Ltd	32011369345	CTO, (W C), Thiruvananthapuram	2013-14	21.84	0.66	0.16	1.31	2.13
				2013-14	119.44	3.58	0.90	7.17	11.65
2	Nirmithi Kendra	32528741212	CTO, (W C), Kannur	2012-13	236.62	7.10	2.62	14.20	23.92
3	EKK&Co	32151046307	CTO(WC), Mattancherry	2013-14	343.93	13.76	3.44	27.51	44.71
4	M/s Asset Homes Pvt Ltd	32072010445	CTO, (WC), Ernakulam	2014-15	526.17	15.79	2.05	31.57	49.41
5	M/s KSCC	32072082322	CTO, (WC), Ernakulam	2012-13	2712.06	108.48	41.23	216.96	366.67
					1308.64	52.35	19.89	104.69	176.93
					6114.14	244.57	92.93	489.13	826.63
				2013-14	1077.82	43.11	16.38	86.23	145.72
					9765.03	390.60	101.56	781.20	1273.36
					13076.18	523.05	135.99	1046.09	1705.13
				359.77	14.39	3.74	28.78	46.91	
6	M/s Tiknar Homes Pvt Ltd	32072022808	CTO, (WC), Ernakulam	2012-13	250.76	7.52	2.86	15.05	25.43
7	M/s Mabel Engineers Pvt Ltd (V)	32072014056	CTO, (WC), Ernakulam	2014-15	92.70	13.44	1.88	26.88	42.20
8	M/s Tech Steel	32072063174	CTO, (WC), Ernakulam	2014-15	18.86	2.73	0.38	5.47	8.58
					72.41	10.50	1.47	21.00	32.97
9	M/s G R Engineering Private Limited	32072044465	CTO, (WC), Ernakulam	2013-14	59.34	1.78	0.46	3.56	5.80
				2012-13	278.30	7.20	2.74	14.41	24.35
10	M/s. Skyline Builders	32072047255	CTO(WC), Ernakulam	2012-13	135.03	17.48	6.64	34.97	59.09
				2013-14	548.74	61.02	15.87	122.04	198.93
				2014-15	2878.88	237.51	33.25	475.02	745.78
Total					39964.56	1776.62	486.44	3553.24	5816.30

Appendix – XI

(Ref. Paragraph 2.6)

Compounded rate of metal crushing units

(₹ in lakh)

Year	Secondary			Cone	Primary
	Size I [#]	Size II [#]	Size III [#]		
2009-10	0.40/0.25*	1.50/1.00*	3.00	10.00	50 per cent of aggregate of compounded tax
2010-11	0.40/0.25*	1.40/1.00*	2.80	15.00	
2011-12	0.40/0.25*	1.40/1.00*	2.80	15.00	
2012-13	0.40/0.30*	1.60/1.20*	3.20	18.00	
2013-14	0.40/0.30*	1.60/1.20*	3.20	18.00	

Crushing machines are categorised as size I, II & III with respect to the Jaw size as follows.

Size I : Not exceeding 30.48cm X 22.86 cm; Size II : exceeding 30.48cm X 22.86 cm but less than 40.64cm X 25.40cm; Size III : exceeding 40.64cm X 25.40cm

* Reduced rate is applicable in the case of units having only a single secondary crushing machine

Appendix – XII

(Ref. Paragraph 2.6.1)

Short levy of tax due to under reporting of size and/or number of metal crushers

(₹ in lakh)

Sl. No	Name of the assessee	TIN	Name of the assessing office	Year	Tax	Interest	Penalty	Total
1.	Banyas Granite Industries	32101077701	AIT & CTO, Manjeri at Kottakkal	2009-10	2.78	1.75	5.56	10.09
				2010-11	1.82	0.93	3.64	6.39
				2011-12	1.82	0.71	3.64	6.17
				2012-13	1.60	0.43	3.20	5.23
				2013-14	1.60	0.24	3.20	5.04
2.	Vikas Granites	32100463812	CTO, Manjeri	2010-11	1.31	0.67	2.62	4.60
				2011-12	1.82	0.71	3.64	6.17
				2012-13	2.00	0.54	4.00	6.54
				2013-14	2.00	0.30	4.00	6.30
3.	Crescent Granites Industries	32100471707	CTO, Manjeri	2009-10	1.83	1.32	3.66	6.81
				2010-11	1.82	1.09	3.64	6.55
				2011-12	1.82	0.87	3.64	6.33
				2012-13	2.00	0.72	4.00	6.72
				2013-14	2.00	0.48	4.00	6.48
4.	(*) Kohinoor Granite Industries	32100452998	CTO, Manjeri	2009-10	2.02	1.52	4.04	7.58
5.	(*) Feroz Granites Industries	32100432625	CTO, Manjeri	2010-11	2.12	1.34	4.24	7.70
				2011-12	2.12	1.08	4.24	7.44
				2012-13	2.40	0.94	4.80	8.14
				2013-14	2.40	0.65	4.80	7.85
6.	(*) Al-Madeena Metals and cement industries	32100490315	CTO, Manjeri	2009-10	4.55	3.41	9.09	17.04
				2010-11	4.24	2.67	8.48	15.40
				2011-12	4.24	2.16	8.48	14.89
				2012-13	4.80	1.87	9.60	16.27
7.	(*) Crescent Granite Industries	32100471707	CTO, Manjeri	2009-10	2.78	2.08	5.56	10.42
				2010-11	1.82	1.15	3.64	6.60
				2011-12	1.82	0.93	3.64	6.38
				2012-13	2.00	0.78	4.00	6.78

Sl. No	Name of the assessee	TIN	Name of the assessing office	Year	Tax	Interest	Penalty	Total
				2013-14	2.00	0.54	4.00	6.54
8.	(*) Chengot Stone Crusher	32100402734	CTO, Manjeri	2009-10	4.29	3.22	8.59	16.10
				2010-11	3.23	2.04	6.46	11.73
				2011-12	2.12	1.08	4.24	7.44
				2012-13	2.55	0.99	5.10	8.64
				2013-14	2.55	0.69	5.10	8.34
9.	(*) Marva Metals	32100780892	CTO, Perinthalmanna	2009-10	2.78	2.08	5.56	10.42
				2010-11	1.82	1.15	3.64	6.60
				2011-12	1.82	0.93	3.64	6.38
				2012-13	2.40	0.94	4.80	8.14
				2013-14	7.20	1.94	14.40	23.54
10.	(*) Karipur Granite Industries	32100635406	CTO, Tirurangadi	2009-10	4.29	3.22	8.59	16.10
				2012-13	3.60	1.40	7.20	12.20
				2013-14	3.60	0.97	7.20	11.77
11.	(*) Gulfar Granites	32100662845	CTO, Tirurangadi	2009-10	2.27	1.70	4.55	8.52
				2010-11	2.12	1.34	4.24	7.70
				2011-12	2.12	1.08	4.24	7.44
				2012-13	2.40	0.94	4.80	8.14
12.	(*) Ernad Cement & Metals	32100624191	CTO, Tirurangadi	2012-13	8.00	3.12	16.00	27.12
				2013-14	8.00	2.16	16.00	26.16
13.	Kavumkal Granites Pvt Ltd	32030962683	AIT & CTO, Ranni	2010-11	12.73	6.49	25.46	44.68
				2011-12	8.48	3.31	16.96	28.75
				2012-13	9.60	2.59	19.20	31.39
				2013-14	33.00	4.95	66.00	103.95
14.	Prime Metal Industries	32421440303	CTO, Adoor	2009-10	1.26	0.79	2.52	4.57
				2010-11	0.76	0.39	1.52	2.67
				2011-12	0.76	0.30	1.52	2.58
				2012-13	0.90	0.24	1.80	2.94
				2013-14	0.90	0.14	1.80	2.84
15.	Ricko Rocks and Granites	32030396469	CTO, Adoor	2009-10	1.26	0.79	2.52	4.57
16.	Stonage Metal Crusher	32030358805	CTO, Adoor	2009-10	1.26	0.79	2.52	4.57

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

Sl. No	Name of the assessee	TIN	Name of the assessing office	Year	Tax	Interest	Penalty	Total
17.	Plakkatu Granites Industries	32295390304	CTO, Pathnanthitta	2009-10	6.19	3.90	12.38	22.47
				2010-11	2.12	1.10	4.24	7.46
				2011-12	2.12	0.85	4.24	7.21
				2012-13	2.40	0.67	4.80	7.87
				2013-14	27.00	4.32	54.00	85.32
18.	Edayan Rocks	32030545599	CTO, Pathnanthitta	2009-10	6.82	4.30	13.64	24.76
				2010-11	6.36	3.24	12.72	22.32
				2011-12	6.36	2.48	12.72	21.56
19.	Konni Kochin Granites	32030495684	CTO, Pathnanthitta	2009-10	2.78	1.75	5.56	10.09
				2010-11	1.82	0.93	3.64	6.39
				2011-12	2.12	0.83	4.24	7.19
20.	Wilson Stone Crusher	32030494929	CTO, Pathnanthitta	2009-10	1.26	0.79	2.52	4.57
				2010-11	0.76	0.39	1.52	2.67
				2011-12	0.76	0.30	1.52	2.58
				2012-13	0.90	0.24	1.80	2.94
				2013-14	0.90	0.14	1.80	2.84
21.	Ravindra Rock Crushing Plant	32030513752	CTO, Thiruvalla	2009-10	4.09	2.58	8.18	14.85
22.	Lakshmi Stone Industries	32030547456	IAC, Pathnamthitta	2009-10	3.78	2.42	7.56	13.76
23.	Kuzhuvammannil Industries	32030516834	IAC, Pathnanthitta	2011-12	11.36	4.43	22.72	38.51
24.	Mallelil Industries Pvt Ltd	32030246507	IAC, Pathnanthitta	2009-10	4.54	2.86	9.08	16.48
				2012-13	9.60	3.26	19.20	32.06
				2013-14	9.60	2.11	19.20	30.91
25.	Central Granites	32080764824	AIT& CTO, Thrissur	2009-10	2.63	1.66	5.26	9.55
				2011-12	2.42	0.94	4.84	8.20
				2012-13	2.80	0.76	5.60	9.16
26.	Vilamana Industries	32080866309	CTO, Chalakkudy	2009-10	6.82	4.30	13.64	24.76
				2010-11	6.36	3.24	12.72	22.32
				2011-12	6.36	2.48	12.72	21.56
				2012-13	7.20	1.94	14.40	23.54

Sl. No	Name of the assessee	TIN	Name of the assessing office	Year	Tax	Interest	Penalty	Total
				2013-14	7.20	1.08	14.40	22.68
27.	ACK Sons Rock Processing Unit	32080865185	CTO, Chalakkudy	2009-10	3.03	1.91	6.06	11.00
				2010-11	3.23	1.65	6.46	11.34
				2011-12	3.23	1.26	6.46	10.95
				2012-13	3.60	0.97	7.20	11.77
				2013-14	3.60	0.54	7.20	11.34
28.	Southern Industries	32080846509	CTO, Chalakkudy	2010-11	1.82	0.93	3.64	6.39
				2011-12	1.82	0.71	3.64	6.17
				2012-13	2.40	0.65	4.80	7.85
29.	Pathiyaparambil Industries	32080888304	CTO, Chalakkudy	2011-12	0.76	0.30	1.52	2.58
				2012-13	0.95	0.26	1.90	3.11
				2013-14	0.90	0.14	1.80	2.84
30.	PJP Granites	32080835935	CTO, Chalakkudy	2009-10	3.03	1.94	6.06	11.03
				2010-11	2.83	1.47	5.66	9.96
				2011-12	2.83	1.13	5.66	9.62
				2012-13	3.20	0.90	6.40	10.50
				2013-14	3.20	0.51	6.40	10.11
31.	K.J.Vasudevan Nair Granites	32080795435	CTO, III Circle, Trichur	2009-10	2.27	1.45	4.54	8.26
				2010-11	3.03	1.58	6.06	10.67
				2011-12	3.03	1.21	6.06	10.30
				2012-13	8.40	2.35	16.80	27.55
				2013-14	3.60	0.58	7.20	11.38
32.	Marbles & Minerals	32224550809	CTO, Irinjakkuda	2009-10	5.50	3.52	11.00	20.02
				2010-11	5.10	2.65	10.20	17.95
				2011-12	5.15	2.06	10.30	17.51
				2012-13	5.80	1.62	11.60	19.02
				2013-14	1.80	0.29	3.60	5.69
33.	Panthalookkaran Granites	32080922594	CTO, Irinjakkuda	2009-10	4.55	2.87	9.10	16.52
				2010-11	4.24	2.16	8.48	14.88
				2011-12	4.24	1.65	8.48	14.37
				2012-13	4.80	1.30	9.60	15.70
				2013-14	4.80	0.72	9.60	15.12

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

Sl. No	Name of the assessee	TIN	Name of the assessing office	Year	Tax	Interest	Penalty	Total
34.	Jayam Sands & Gravel (P) Ltd	32080965456	CTO, Irinjalakkuda	2012-13	9.60	2.59	19.20	31.39
				2013-14	9.60	1.44	19.20	30.24
35.	Thomson Granites	32080244523	CTO, Special Circle, Thrissur	2010-11	22.50	11.48	45.00	78.98
36.	(*) Blue Mountain Granites	32080985302	CTO, Special Circle, Thrissur	2010-11	3.64	2.29	7.27	13.20
				2011-12	3.64	1.85	7.27	12.76
				2012-13	4.20	1.64	8.40	14.24
				2013-14	4.20	1.13	8.40	13.73
37.	Esskay Industries	32081361096	CTO, Special Circle, Thrissur	2009-10	5.68	4.09	11.36	21.13
				2012-13	4.80	1.73	9.60	16.13
				2013-14	31.80	7.63	63.60	103.03
38.	Three Star Granites	32081274235	CTO, Special Circle, Thrissur	2009-10	6.82	4.36	13.64	24.82
				2010-11	6.36	3.31	12.72	22.39
39.	Rajumon Granites	32081374697	CTO, Wadakkancherry	2012-13	2.90	0.81	5.80	9.51
40.	Shakti Granites	32081377814	CTO, Wadakkancherry	2010-11	1.38	0.80	2.76	4.94
				2011-12	1.57	0.72	3.14	5.43
				2012-13	1.70	0.58	3.40	5.68
				2013-14	2.48	0.55	4.96	7.99
41.	Thoomkuzhy Granites	32081369962	CTO, Wadakkancherry	2009-10	2.78	1.75	5.56	10.09
				2010-11	2.58	1.32	5.16	9.06
				2011-12	1.82	0.71	3.64	6.17
				2012-13	2.00	0.54	4.00	6.54
				2013-14	1.50	0.23	3.00	4.73
42.	Jams Granites(P) Ltd	32081325085	CTO, Wadakkancherry	2012-13	3.20	0.86	6.40	10.46
				2013-14	3.20	0.48	6.40	10.08
43.	CBM Enterprises	32140461418	AIT&CTO Vythiri at Kalpetta	2011-12	7.58	3.03	15.16	25.77
44.	Green Rock Crushers & Mines(P) Ltd	32071343253	C TO, II Circle, Kalamassery	2013-14	4.80	0.72	9.60	15.12
45.	Monarch Cement Works	32021397909	CTO , Chathannur	2009-10	4.55	2.91	9.10	16.56
				2010-11	4.24	2.20	8.48	14.92
				2011-12	4.24	1.70	8.48	14.42
				2012-13	4.80	1.34	9.60	15.74
				2013-14	4.80	0.77	9.60	15.17
46.	Satyam Granite Industries	32021405594	CTO, Anchal	2010-11	4.09	2.05	8.18	14.32

Sl. No	Name of the assessee	TIN	Name of the assessing office	Year	Tax	Interest	Penalty	Total
				2011-12	4.24	1.61	8.48	14.33
47.	Ananthapuri Blue Metals	32021434787	CTO, Anchal	2011-12	3.54	1.35	7.08	11.97
48.	Charuvila Metal Crusher	32021476244	CTO, Anchal	2011-12	2.32	0.88	4.64	7.84
				2012-13	2.80	0.73	5.60	9.13
				2013-14	2.80	0.39	5.60	8.79
49.	Lal Metal Crusher	32021411185	CTO, Anchal	2011-12	2.02	0.77	4.04	6.83
				2012-13	2.40	0.62	4.80	7.82
				2013-14	2.40	0.34	4.80	7.54
50.	Aaramam Industries	32020914881	CTO, Karunagapally	2010-11	4.24	2.20	8.48	14.92
				2011-12	4.24	1.70	8.48	14.42
				2012-13	5.40	1.51	10.80	17.71
				2013-14	5.40	0.86	10.80	17.06
51.	Sarathy Metal Crusher	32020924634	CTO, Karunagapally	2010-11	2.12	1.10	4.24	7.46
				2011-12	2.12	0.85	4.24	7.21
				2012-13	2.40	0.67	4.80	7.87
52.	New Excel Granites	32021044593	CTO, Kottarakkara	2013-14	2.40	0.34	4.80	7.54
53.	Poovottu Industries	32021026931	CTO, Kottarakkara	2013-14	4.80	0.77	9.60	15.17
54.	Akkavilla Sajeenan Aggregates	32021215784	CTO, Kundra	2013-14	9.00	1.44	18.00	28.44
55.	A S Industries	32021276995	CTO, Kundara	2009-10	3.03	2.18	6.06	11.27
				2012-13	6.40	2.30	12.80	21.50
				2013-14	1.60	0.38	3.20	5.18
56.	Kannan Granite Industries	32021206255	CTO, Kundara	2010-11	4.24	2.12	8.48	14.84
57.	Sha Metal Crusher	32021269108	CTO, Kundara	2009-10	2.27	1.41	4.54	8.22
				2010-11	1.41	0.71	2.82	4.94
				2011-12	1.41	0.54	2.82	4.77
				2012-13	1.60	0.42	3.20	5.22
				2013-14	1.60	0.22	3.20	5.02
58.	Chithara Metal crusher	32021425405	CTO, Special Circle, Kollam	2011-12	22.73	9.09	45.46	77.28
59.	Darshan Granite Pvt Ltd	32449270211	CTO, Special Circle, Kollam	2011-12	22.73	10.46	45.46	78.65
				2012-13	54.00	18.36	108.00	180.36
				2013-14	54.00	11.88	108.00	173.88
60.	(*) Kohinoor Granites Industries	32090562156	CTO I Circle, Palakkad	2009-10	4.55	3.41	9.09	17.04
				2010-11	4.24	2.67	8.48	15.40

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

Sl. No	Name of the assessee	TIN	Name of the assessing office	Year	Tax	Interest	Penalty	Total
				2012-13	2.40	0.94	4.80	8.14
				2013-14	2.40	0.65	4.80	7.85
61.	(*) Korien Granite Industries	32090596075	CTO, I Circle, Palakkad	2009-10	3.03	2.27	6.06	11.36
				2010-11	2.83	1.78	5.66	10.27
				2011-12	2.58	1.31	5.15	9.04
				2012-13	2.90	1.13	5.80	9.83
				2013-14	2.90	0.78	5.80	9.48
62.	Mubarak Metal Crusher Unit	32543190910	CTO, Ottapalam	2009-10	1.52	0.96	3.04	5.52
				2010-11	1.41	0.72	2.82	4.95
				2011-12	1.41	0.55	2.82	4.78
				2012-13	1.60	0.43	3.20	5.23
				2013-14	1.60	0.24	3.20	5.04
63.	Valluvanad Granites	32204280910	CTO, Ottapalam	2009-10	6.82	4.30	13.64	24.76
				2010-11	6.36	3.24	12.72	22.32
				2011-12	6.36	2.48	12.72	21.56
				2012-13	7.43	2.01	14.86	24.30
				2013-14	9.60	1.44	19.20	30.24
64.	Amal Granites	32283210910	CTO, Ottappalam	2009-10	2.78	1.75	5.56	10.09
				2010-11	2.56	1.31	5.12	8.99
				2011-12	2.58	1.01	5.16	8.75
				2012-13	3.70	1.00	7.40	12.10
65.	Mabrook Granites	32273300911	CTO, Pattambi	2009-10	2.78	1.75	5.56	10.09
				2010-11	1.82	0.93	3.64	6.39
66.	(*) MalabarBlue Metals	32091142094	CTO, Pattambi	2009-10	8.48	6.36	16.97	31.82
				2010-11	7.88	4.96	15.76	28.60
				2011-12	7.88	4.02	15.76	27.65
				2012-13	9.00	3.51	18.00	30.51
				2013-14	9.00	2.43	18.00	29.43
67.	Well Worth Granites	32151351598	CTO II Circle, Perumbavoor	2009-10	4.29	2.75	8.58	15.62
				2010-11	3.23	1.68	6.46	11.37
				2011-12	3.23	1.29	6.46	10.98
				2012-13	3.60	1.01	7.20	11.81

Sl. No	Name of the assessee	TIN	Name of the assessing office	Year	Tax	Interest	Penalty	Total
				2013-14	3.60	0.58	7.20	11.38
68.	Abson Aggregates	32150790685	CTO, Aluva	2009-10	3.94	2.76	7.88	14.58
				2010-11	2.12	1.23	4.24	7.59
				2011-12	2.12	0.98	4.24	7.34
				2012-13	2.40	0.82	4.80	8.02
				2013-14	2.40	0.53	4.80	7.73
69.	Matha Industries	32150835606	CTO, Angamali	2009-10	1.52	1.06	3.04	5.62
				2010-11	1.82	1.06	3.64	6.52
				2011-12	1.82	0.84	3.64	6.30
				2012-13	2.00	0.68	4.00	6.68
				2013-14	2.00	0.44	4.00	6.44
70.	Parappuram Granites	32151251755	CTO, I Circle, Perumbavoor	2009-10	2.27	1.41	4.54	8.22
				2010-11	2.12	1.06	4.24	7.42
				2011-12	2.12	0.81	4.24	7.17
				2012-13	2.40	0.62	4.80	7.82
71.	MAM Industries	32151289184	CTO, I Circle, Perumbavoor	2009-10	1.52	0.94	3.04	5.50
				2011-12	1.82	0.69	3.64	6.15
				2012-13	2.00	0.52	4.00	6.52
72.	Thottathil Granites	32151229435	CTO, I Circle, Perumbavoor	2009-10	2.27	1.45	4.54	8.26
				2010-11	2.12	1.10	4.24	7.46
				2011-12	2.12	0.85	4.24	7.21
				2012-13	2.40	0.67	4.80	7.87
73.	Devamatha Rock Products	32151215362	CTO, I Circle, Perumbavoor	2009-10	2.27	1.41	4.54	8.22
				2010-11	2.12	1.06	4.24	7.42
				2011-12	2.12	0.81	4.24	7.17
				2012-13	2.40	0.62	4.80	7.82
74.	Periyar Granites Pvt Ltd	32151333082	CTO, II Circle, Perumbavoor	2009-10	2.27	1.45	4.54	8.26
				2010-11	2.12	1.10	4.24	7.46
				2011-12	2.12	0.85	4.24	7.21
				2012-13	2.40	0.67	4.80	7.87
				2013-14	2.40	0.38	4.80	7.58
75.	Aradhana Industries	32151311684	CTO, II Circle, Perumbavoor	2009-10	2.78	1.75	5.56	10.09
				2010-11	2.57	1.31	5.14	9.02

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

Sl. No	Name of the assessee	TIN	Name of the assessing office	Year	Tax	Interest	Penalty	Total
				2011-12	1.81	0.71	3.62	6.14
				2012-13	2.40	0.65	4.80	7.85
76.	KVM Granites	32151339156	CTO, II Circle, Perumbavoor	2011-12	2.12	0.85	4.24	7.21
				2012-13	2.40	0.67	4.80	7.87
77.	Nabilson Granites	32151329954	CTO, II Circle, Perumbavoor	2011-12	6.36	2.48	12.72	21.56
				2012-13	7.20	1.94	14.40	23.54
				2013-14	7.20	1.08	14.40	22.68
78.	Raja Granites	32151330909	CTO, II Circle, Perumbavoor	2009-10	6.41	4.10	12.82	23.33
				2010-11	6.36	3.31	12.72	22.39
				2011-12	4.24	1.70	8.48	14.42
				2012-13	4.80	1.34	9.60	15.74
79.	Vadakkal Metals	32151382817	CTO, II Circle, Perumbavoor	2012-13	2.40	0.65	4.80	7.85
				2013-14	4.80	0.72	9.60	15.12
80.	St Thomas Industries	32151370285	CTO, II Circle, Perumbavoor	2009-10	4.29	2.70	8.58	15.57
				2010-11	3.23	1.65	6.46	11.34
				2011-12	3.23	1.26	6.46	10.95
				2012-13	3.60	0.97	7.20	11.77
				2013-14	3.60	0.54	7.20	11.34
81.	Badhusa Metals	32151391817	CTO, II Circle, Perumbavoor	2012-13	6.00	1.62	12.00	19.62
				2013-14	4.80	0.72	9.60	15.12
82.	Al-Madeena Granites & Hollow Bricks	32151306701	CTO, II Circle, Perumbavoor	2009-10	2.78	1.78	5.56	10.12
				2010-11	1.82	0.95	3.64	6.41
				2011-12	1.82	0.73	3.64	6.19
				2012-13	2.00	0.56	4.00	6.56
				2013-14	3.60	0.58	7.20	11.38
83.	Perumbavoor Aggregates	32151399006	CTO, II Circle, Perumbavoor	2009-10	2.27	1.43	4.54	8.24
				2010-11	2.12	1.08	4.24	7.44
				2011-12	2.12	0.83	4.24	7.19
				2012-13	2.40	0.67	4.80	7.87
				2013-14	2.40	0.36	4.80	7.56
84.	Navodaya Granites	32151397904	CTO, II Circle, Perumbavoor	2009-10	2.77	1.75	5.54	10.06
				2010-11	1.82	0.93	3.64	6.39
				2011-12	1.82	0.71	3.64	6.17

Sl. No	Name of the assessee	TIN	Name of the assessing office	Year	Tax	Interest	Penalty	Total
				2012-13	2.40	0.65	4.80	7.85
85.	MG Industries	32151333137	CTO, II Circle, Perumbavoor	2010-11	1.82	0.93	3.64	6.39
				2011-12	1.82	0.71	3.64	6.17
				2012-13	2.00	0.54	4.00	6.54
				2013-14	2.00	0.30	4.00	6.30
86.	Vijaya Granites	32151300502	CTO, II Circle, Perumbavoor	2009-10	3.03	1.94	6.06	11.03
				2010-11	2.83	1.47	5.66	9.96
				2011-12	2.83	1.13	5.66	9.62
				2012-13	3.20	0.90	6.40	10.50
87.	Varkisons Engineers	32151375112	CTO, II Circle, Perumbavoor	2013-14	7.20	1.15	14.40	22.75
88.	B&M Granites	32151361689	CTO, II Circle, Perumbavoor	2011-12	2.12	0.83	4.24	7.19
				2012-13	2.40	0.65	4.80	7.85
				2013-14	2.40	0.36	4.80	7.56
89.	Union Granites	32151384909	CTO, II Circle, Perumbavoor	2010-11	2.83	1.44	5.66	9.93
				2011-12	2.83	1.10	5.66	9.59
				2012-13	3.20	0.86	6.40	10.46
90.	Modern Cemeto Bricks	32151360532	CTO, II Circle, Perumbavoor	2012-13	2.40	0.65	4.80	7.85
				2013-14	2.40	0.36	4.80	7.56
91.	Parathuvayalil Granites	32151422935	CTO, II Circle, Perumbavoor	2009-10	5.05	3.18	10.10	18.33
92.	(*) St. Mary's Granites	32151309467	CTO, II Circle, Perumbavoor	2009-10	6.82	5.11	13.64	25.57
				2010-11	6.36	4.01	12.73	23.10
				2011-12	4.24	2.16	8.48	14.89
				2012-13	4.80	1.87	9.60	16.27
				2013-14	4.80	1.30	9.60	15.70
93.	(*) Star Granites	32151379983	CTO, II Circle, Perumbavoor	2010-11	2.12	1.34	4.24	7.70
				2011-12	2.12	1.08	4.24	7.44
				2012-13	2.40	0.94	4.80	8.14
				2013-14	2.40	0.65	4.80	7.85

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

Sl. No	Name of the assessee	TIN	Name of the assessing office	Year	Tax	Interest	Penalty	Total
94.	(*) Shalimar Granites	32151312325	CTO, II Circle, Perumbavoor	2009-10	2.27	1.70	4.55	8.52
				2010-11	2.12	1.34	4.24	7.70
95.	(*) Mundakkal Granites	32151325612	CTO, II Circle, Perumbavoor	2010-11	2.12	1.34	4.24	7.70
				2011-12	2.12	1.08	4.24	7.44
				2012-13	2.40	0.94	4.80	8.14
				2013-14	2.40	0.65	4.80	7.85
96.	Afsiya Granites	32151377226	CTO, II Circle, Perumbavoor	2009-10	0.76	0.49	1.52	2.77
				2010-11	1.11	0.58	2.22	3.91
				2011-12	0.91	0.36	1.82	3.09
				2012-13	1.00	0.28	2.00	3.28
97.	Dhanya Granites	32151333284	CTO, II Circle, Perumbavoor	2009-10	1.52	0.97	3.04	5.53
				2010-11	1.41	0.73	2.82	4.96
				2011-12	1.41	0.56	2.82	4.79
				2012-13	0.00	0.00	0.00	0.00
				2013-14	1.60	0.26	3.20	5.06
98.	(*) New National Granites	32151348595	CTO, II Circle, Perumbavoor	2010-11	2.12	1.34	4.24	7.70
				2011-12	2.12	1.08	4.24	7.44
				2012-13	2.40	0.94	4.80	8.14
				2013-14	2.40	0.65	4.80	7.85
99.	Ansai Granite Products	32151311627	CTO, II Circle, Perumbavoor	2013-14	4.80	0.77	9.60	15.17
100.	Poovelil Aggregates	32151354254	CTO, II Circle, Perumbavoor	2012-13	2.40	0.67	4.80	7.87
				2013-14	2.40	0.38	4.80	7.58
101.	AKP Granites	32151357933	CTO, II Circle, Perumbavoor	2013-14	2.00	0.32	4.00	6.32
102.	Quality Stone Products	32151346503	CTO, II Circle, Perumbavoor	2009-10	2.27	1.45	4.54	8.26
				2010-11	2.12	1.10	4.24	7.46
				2011-12	4.24	1.70	8.48	14.42
				2012-13	4.80	1.34	9.60	15.74
2013-14	4.80	0.77	9.60	15.17				
103.	(*) Punnekottayil Granites	32151562299	CTO, Kothamangalam	2009-10	3.03	2.27	6.06	11.36

Sl. No	Name of the assessee	TIN	Name of the assessing office	Year	Tax	Interest	Penalty	Total
				2010-11	2.12	1.34	4.24	7.70
				2011-12	2.12	1.08	4.24	7.44
				2012-13	2.40	0.94	4.80	8.14
				2013-14	2.40	0.65	4.80	7.85
104.	(*) Periyar Associates	32151568239	CTO, Kothamangalam	2012-13	7.20	2.81	14.40	24.41
				2013-14	7.20	1.94	14.40	23.54
105.	PPM Granites	32151441014	CTO, Moovatupuzha	2009-10	1.52	0.96	3.04	5.52
				2010-11	2.12	1.08	4.24	7.44
				2011-12	2.12	0.83	4.24	7.19
				2012-13	2.40	0.65	4.80	7.85
				2013-14	2.40	0.36	4.80	7.56
106.	United Granites	32151379994	CTO, Special Circle, Perumbavoor	2009-10	6.57	4.20	13.14	23.91
				2010-11	8.99	4.67	17.98	31.64
				2011-12	8.99	3.60	17.98	30.57
107.	Ozone Granites	32151303573	CTO, Special Circle, Perumbavoor	2012-13	10.60	2.86	21.20	34.66
108.	Everone Properties India Pvt Ltd	32151589931	CTO, Special Circle, Perumbavoor	2010-11	8.20	4.26	16.40	28.86
				2013-14	27.00	4.32	54.00	85.32
109.	Parakkal Rock Products	32151382312	CTO, Special Circle, Perumbavoor	2010-11	4.24	2.46	8.48	15.18
				2011-12	4.24	1.95	8.48	14.67
				2012-13	4.80	1.63	9.60	16.03
				2013-14	4.80	1.06	9.60	15.46
110.	Megha Granites	32151338515	CTO, Special Circle, Perumbavoor	2009-10	4.55	2.91	9.10	16.56
				2010-11	4.24	2.20	8.48	14.92
				2011-12	4.24	1.70	8.48	14.42
				2012-13	4.80	1.34	9.60	15.74
				2013-14	4.80	0.77	9.60	15.17
111.	Sabari Granites	32060939984	CTO, Adimali	2010-11	2.12	1.10	4.24	7.46
				2011-12	2.12	0.85	4.24	7.21
				2012-13	2.40	0.67	4.80	7.87
				2013-14	2.40	0.38	4.80	7.58
112.	Thattayath Metal Crusher	32061327974	CTO, I Circle, Thodupuzha	2010-11	2.58	1.34	5.16	9.08
				2011-12	2.58	1.03	5.16	8.77
				2012-13	2.90	0.81	5.80	9.51
				2013-14	2.90	0.46	5.80	9.16

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

Sl. No	Name of the assessee	TIN	Name of the assessing office	Year	Tax	Interest	Penalty	Total
113.	(*) Venad Granites	32061386608	CTO, I Circle, Thodupuzha	2009-10	4.29	3.22	8.59	16.10
				2010-11	3.99	2.51	7.98	14.48
				2011-12	3.99	2.03	7.98	14.00
				2012-13	4.50	1.76	9.00	15.26
				2013-14	4.50	1.22	9.00	14.72
114.	(*) Kunnumpurathu Granites	32061475967	CTO, II Circle, Thodupuzhha	2012-13	2.90	1.13	5.80	9.83
				2013-14	2.90	0.78	5.80	9.48
115.	Hi Range Metal Products	32060802205	CTO, Nedumkandam	2009-10	2.63	1.68	5.26	9.57
				2010-11	2.42	1.26	4.84	8.52
				2011-12	1.41	0.56	2.82	4.79
				2012-13	1.60	0.45	3.20	5.25
				2013-14	2.40	0.38	4.80	7.58
116.	(*) Madaparambil Granites	32061380984	CTO, Special Circle, Thodupuzha	2013-14	9.00	2.43	18.00	29.43
117.	Thomson Granites	32061493754	CTO, Special Circle, Thodupuzha	2011-12	2.12	0.85	4.24	7.21
				2012-13	2.40	0.67	4.80	7.87
				2013-14	7.20	1.15	14.40	22.75
118.	St.Martin Granites	32061372603	CTO, Special Circle, Thodupuzha	2009-10	5.05	3.18	10.10	18.33
				2010-11	7.58	3.87	15.16	26.61
				2011-12	7.58	2.96	15.16	25.70
				2012-13	9.00	2.43	18.00	29.43
				2013-14	9.00	1.35	18.00	28.35
119.	(*) United Granites & Metals	32420500613	CTO, Special Circle, Thodupuzha	2012-13	9.00	3.51	18.00	30.51
				2013-14	9.00	2.43	18.00	29.43
120.	(*) Charles Metal Industry	32061449081	CTO, Special Circle, Thodupuzha	2010-11	28.38	17.88	56.76	103.02
				2011-12	26.97	13.75	53.93	94.65
				2012-13	31.80	12.40	63.60	107.80
				2013-14	31.80	8.59	63.60	103.99
121.	(*) CMJ Granites	32060658543	IAC, Idukki at Kattappana	2010-11	7.58	4.77	15.15	27.50
				2011-12	7.58	3.86	15.15	26.59
				2012-13	9.00	3.51	18.00	30.51
				2013-14	9.00	2.43	18.00	29.43
122.	Five Star Stone crusher and Hollow bricks	32121017482	CTO, Koothuparamba	2011-12	8.48	3.90	16.96	29.34

Sl. No	Name of the assessee	TIN	Name of the assessing office	Year	Tax	Interest	Penalty	Total
123.	MKN Bricks & Blue Metals(P) Ltd	32011028111	CTO, Nedumangad	2013-14	27.00	4.32	54.00	85.32
124.	Travancore Blue Metal Industries	32011094428	CTO, Nedumangad	2013-14	54.00	8.10	108.00	170.10
125.	Blue Star Industries	32011026164	CTO, Nedumangad	2009-10	3.33	2.13	6.66	12.12
				2010-11	3.03	1.58	6.06	10.67
126.	A.V. Crusher	32011082785	CTO, Nedumangad	2009-10	2.68	1.72	5.36	9.76
				2010-11	2.53	1.32	5.06	8.91
				2011-12	2.12	0.85	4.24	7.21
				2013-14	2.40	0.38	4.80	7.58
127.	Aramam Rocks	32011001605	CTO, Special Circle, Thiruvananthapuram	2009-10	4.54	2.77	9.08	16.39
				2010-11	3.94	1.93	7.88	13.75
128.	M.S. Building Products	32011183686	CTO, Special Circle, Thiruvananthapuram	2011-12	13.23	6.35	26.46	46.04
				2012-13	15.40	5.54	30.80	51.74
				2013-14	15.40	3.70	30.80	49.90
129.	Kannanthanam & Co	32010910424	CTO, Special Circle, Thiruvananthapuram	2009-10	18.18	11.09	36.36	65.63
				2010-11	16.97	8.32	33.94	59.23
130.	Mount Valley Granite	32050821925	CTO, Special Circle, Kottayam	2011-12	7.50	3.45	15.00	25.95
				2012-13	9.00	3.06	18.00	30.06
				2013-14	9.00	1.98	18.00	28.98
131.	Kuthiravelil Rubble Industries, Marangoli, Ktym	32051045002	CTO, Special Circle, Kottayam	2010-11	4.24	2.20	8.48	14.92
				Total	2033.16	779.19	4066.3	6878.65

(*) Calculations modified after Joint Physical Verification of Metal Crushing Units.

Appendix – XIII

(Ref. Paragraph 2.6.2)

Turnover escaped assessment

(₹ in lakh)

Sl.No	Name of the Assessee	TIN	Name of the Assessing Office	Year	Turnover escaped assessment	Short levy of Tax	Interest	Tax Plus Interest	Penalty	Total
1	Best Granites	32081387545	CTO, Special Circle, Thrissur	2009-10	1679.40	212.02	133.58	345.60	424.04	769.64
2	Valakkavu Granites (P)Ltd	32080581808	CTO, Special Circle, Thrissur	2009-10	66.95	5.67	4.09	9.76	11.34	21.10
3	Thomson Granites	32080244523	CTO, Special Circle, Thrissur	2009-10 to 2013-14	620.98	82.49	36.70	119.19	164.98	284.17
4	Pawan Quarry & Aggregates Pvt Ltd	32151350507	CTO, II Circle, Perumbavoor	2010-11 & 2011-12	714.75	90.24	39.16	129.40	180.48	309.88
5	Devamatha Rock Products	32151215362	CTO, I Circle, Perumbavoor	2013-14	120.33	6.02	0.84	6.86	12.04	18.90
6	Parakkal Granites	32151515872	CTO, Kothamangalam	2012-13	91.36	12.33	3.45	15.78	24.66	40.44
					Total	408.77	217.82	626.59	817.54	1444.13

Appendix – XIV

(Ref. Paragraph 2.6.4)

Short Remittance of Tax

(₹ in lakh)

Sl.No.	Name of assessee with TIN	TIN	Name of the Assessing Circle	Year	Tax due (₹)	Tax remitted	Balance tax payable (incl 1% cess, if any)	Interest	Total
1	VSC Hollow Bricks	32010720535	CTO, Special Circle, Thiruvananthapuram	2009-10	13.50	7.95	5.61	3.42	9.03
2	Marthoma Granites	32061309467	CTO, Special Circle, Thodupuzha	2012-13	36.60	17.00	19.80	5.54	25.34
3	Rajumon Granites	32081374697	CTO, Vadakkancherry	2013-14	5.20	1.83	3.37	0.54	3.91
4	Southern Industries	32080846509	CTO, Chalakudy	2013-14	7.20	3.00	4.20	0.67	4.87
5	Prince Metal Products	32080910512	CTO, Irinjalakuda	2013-14	14.40	10.80	3.60	0.54	4.14
6	Neerakkal Granites	32051064205	CTO, Special Circle, Kottayam	2009-10	15.15	11.36	3.79	2.39	6.18
				2010-11	22.73	18.94	3.79	1.93	5.72
Grand Total					114.78	70.88	44.16	15.03	59.19

Appendix - XV
(Paragraph 2.8 – Bullet 1)

Details of short payment of tax due to unaccounted purchases								
Sl. No.	Name of the Office	TIN	Name of the dealer	Year	Purchase Turnover unaccounted	Corresponding Sales Turnover	Tax due	Tax and interest
					₹	₹	₹	₹
1	Special Circle Thrissur	32080713895	Nandilath G-Mart	2013-14	5929485	6818908	988742	1226040
2				2014-15	2088540	2401821	348264	390056
3		32080272052	Nandilath Agencies	2013-14	6352340	7305191	1059253	1313474
4				2014-15	2531678	2911430	422157	472816
5	Special Circle Thiruvananthapuram	32010155605	QRS Retail Limited	2013-14	8360453	9614521	1394106	1728691
6				2014-15	10754032	12367136	1793234	2008422
7	Special Circle Malappuram	32100504502	Kannankandy Fridge Centre	2014-15	1977633	2274278	329770	369342
8				2013-14	3581443	4118659	597206	740535
9	Special Circle I Kozhikode	32110250332	Kannankandy Sales Corporation	2013-14	73668656	84718954	12284248	15232468
10				2014-15	19656333	22604783	3277694	3671017
11	Special Circle Kannur	32120213984	Nikshan Electronics	2014-15	5021362	5774566	837312	937789
12				2013-14	12095345	13909647	2016899	2500955
13	Special Circle I Ernakulam	32071397242	Bismi Appliances	2013-14	12128332	13947582	2022399	2507775
14				2014-15	7168515	8243792	1195350	1338792
15		32070209499	Nook Micro Distribution	2013-14	42489470	48862891	7085119	8785548
16				2014-15	5413250	6225237	902660	1010979
17		32070253072	Pai International Electronics Limited	2013-14	66046330	75953280	11013226	13656400
18	Special Circle II Ernakulam	32071168822	Lan Mark Shops India Pvt Ltd	2013-14	38998406	44848167	6502984	8063700
19				2014-15	2708554	3114837	451651	505849
20		32070353163	Fridge House Retail Private Limited	2014-15	2174169	2500294	362543	406048
21	CTO. Thaliparamba	32120456365	National Electronics	2013-14	2552476	2935347	425625	527775
22				2014-15	1130432	1299996	188500	211120
23	CTO Circle I Thrissur	32080568444	St. George Co	2013-14	98221705	112954961	16378469	20309302
24	Special Circle Perumbavoor	32151364222	Pittappillil Agencies	2014-15	6985515	8033342	1164834	1304614
Total								89219507

Appendix - XVI**(Paragraph 3.4)****Details of short levy of tax due to incorrect reckoning of purchase tax**

Sl. No.	Name of office	No. of cases	Short levy (₹)
2013-14			
1	RTO Kasargod	9	15011
2	SRTO Aluva	2	87154
3	SRTO North Paravur	3	173281
		14	275446
2014-15			
1.	RTOs Alappuzha	11	102740
2.	Attingal	37	415763
3.	Ernakulam	36	609717
4.	Kannur	271	2594020
5.	Kasargod	127	1523911
6.	Kollam	220	2084805
7.	Kottayam	264	3535730
8.	Kozhikode	120	2121092
9.	Malappuram	78	764463
10.	Palakkad	145	1407624
11.	Thiruvananthapuram	181	2115420
12.	Thrissur	91	1310542
13.	Wayanad	25	216001
14.	SRTOs: Alathur	66	509363
15.	Aluva	143	1955026
16.	Angamaly	43	329141
17.	Chalakkudy	118	906182
18.	Changanachery	163	1566079
19.	Chengannur	21	265380
20.	Cherthala	11	106579
21.	Chittur	30	253055
22.	Guruvayur	61	603845
23.	Irinjalakkuda	159	1306366
24.	Kanhangad	148	1567182
25.	Kanjirappally	66	785183
26.	Karunagappally	50	481627
27.	Kayamkulam	71	653836
28.	Kazhakkootam	41	730436
29.	Kodungalloor	64	667642
30.	Koduvally	39	408366
31.	Kottarakkara	29	227596
32.	Koyilandy	55	899280
33.	Kunnathur	29	198976
34.	Kuttanad	13	154362
35.	Mallappally	8	85093
36.	Mannarkkad	54	322238
37.	Mattancherry	90	1139189
38.	Mavelikkara	112	1035972
39.	Nedumangad	34	258403
40.	Neyyattinkara	12	179481
41.	Nilambur	54	496950

Sl. No.	Name of office	No. of cases	Short levy (₹)
42.	North Paravur	61	468248
43.	Ottappalam	69	712542
44.	Pala	104	1073129
45.	Parassala	31	272247
46.	Pattambi	98	771713
47.	Perinthalmanna	46	413517
48.	Perumbavoor	1	13802
49.	Ponnani	48	553587
50.	Punalur	43	533837
51.	Ranni	16	573436
52.	Sulthan Bathery	1	14692
53.	Thalassery	292	2558156
54.	Thaliparamba	179	1736407
55.	Tripunithura	25	198967
56.	Tirur	100	908951
57.	Uzhavoor	50	438664
58.	Vaikom	68	596910
59.	Wadakkancherry	88	600264
	Total	4706	48733014
	2013-14	14 cases	275446
	2014-15	4710 cases	49333725
	Total	4724 cases	49609171

Appendix - XVII

(Ref. Paragraph 3.5)

Details of non levy of fine in the case of overloaded vehicles

SI No.	Name of office	Year	No. of cases	Non levy of fine (₹)
1.	RTOs: Attingal	2013-14	21	150300
		2014-15	7	36000
2.	Ernakulam	2014-15	31	224000
3.	Kannur	2014-15	13	56000
4.	Kasargod	2013-14	14	30000
		2014-15	23	86000
5.	Kollam	2014-15	38	351000
6.	Kottayam	2014-15	11	103000
7.	Kozhikode	2014-15	36	168000
8.	Malappuram	2014-15	37	218000
9.	Palakkad	2014-15	23	136000
10.	Thiruvananthapuram	2014-15	25	195000
11.	Thrissur	2014-15	143	1148000
12.	Vatakara	2014-15	8	24000
13.	Wayanad	2013-14	17	71000
		2014-15	6	26000
14.	SRTOs: Adoor	2014-15	7	46000
15.	Alathur	2014-15	17	143000
16.	Aluva	2013-14	16	137000
		2014-15	45	449000
17.	Angamaly	2014-15	41	427000
18.	Chalakkudy	2014-15	46	417000
19.	Changanassery	2014-15	10	86000
20.	Cherthala	2014-15	13	81000
21.	Chittur	2014-15	7	69000
22.	Guruvayoor	2014-15	22	170000
23.	Irinjalakkuda	2014-15	49	506000
24.	Kanhangad	2014-15	9	29000
25.	Karunagappally	2014-15	23	212000
26.	Kayamkulam	2014-15	8	65000
27.	Kazhakkuttam	2014-15	9	42000
28.	Kodungallur	2014-15	15	173000
29.	Koduvally	2014-15	19	94000
30.	Kothamangalam	2014-15	13	156000
31.	Kottarakkara	2014-15	13	101000
32.	Koyilandy	2014-15	8	32000
33.	Kunnathur	2014-15	5	45000
34.	Mannarkkad	2014-15	10	25000

SI No.	Name of office	Year	No. of cases	Non levy of fine (₹)
35.	Mattancherry	2014-15	18	195000
36.	Mavelikkara	2014-15	11	68000
37.	Muvattupuzha	2014-15	102	1067000
38.	Nedumangad	2013-14	28	139500
		2014-15	8	87000
39.	Neyyattinkara	2014-15	9	62000
40.	Nilambur	2013-14	8	57000
41.	North Paravoor	2013-14	15	93000
		2014-15	23	154000
42.	Ottappalam	2014-15	8	70000
43.	Parassala	2014-15	16	130000
44.	Perumbavoor	2014-15	73	693000
45.	Ponnani	2014-15	3	23000
46.	Punalur	2014-15	11	59000
47.	Ranni	2014-15	8	80000
48.	Taliparamba	2014-15	16	65000
49.	Thalassery	2014-15	9	40000
50.	Thiruvalla	2014-15	8	61000
51.	Thodupuzha	2014-15	6	64000
52.	Tripunithura	2014-15	3	25000
53.	Tirur	2013-14	13	72000
		2014-15	16	124000
54.	Uzhavoor	2014-15	6	54000
55.	Vandiperiyar	2013-14	15	33000
56.	Wadakkancherry	2014-15	11	82000
			1,302	1,01,24,800

Appendix - XVIII**(Ref. Paragraph 3.6)****Statement of details of short collection of tax on contract carriages with pushback seats**

Sl. No.	Name of Office	No. of cases	Total short levy (₹)
1	SRTO Aluva	16	145160
2	SRTO Angamaly	14	118560
3	SRTO Mattancherry	22	167200
4	SRTO North Paravur	41	180842
5	RTO Ernakulam	55	430720
	Total	148	1042482

Appendix - XIX

(Ref. Paragraph 4.4.6.2 – bullet I)

	SEOC	Alappuzha	Kottayam	Palakkad	Thiruvananthapuram
Whether EOC set up	Yes	Yes	No	Yes	Yes
Whether functioning 24 hours	No	Yes	No	No	Yes
Whether EOC staff entrusted with other duties	Yes	Yes	No staff posted	Yes	Yes
Status of VHF	Functioning	Functioning. Can communicate with SEOC only	Not functioning	Not functioning	Functioning. Can communicate with SEOC only
Whether minimum number of infrastructure/equipments available	Yes	30/56	Purchased equipments used in other sections	23/56. Fax machine, scanner, computers and internet were used by revenue/DM sections.	15/36.
Whether DM training given to staff	No	No	No	No	No
Whether VHF operation training given	No	No	No	No	No
Toll free number 1077	Yes	Available to BSNL consumers only	Not functioning	No	Available to BSNL consumers only
Whether other staff accommodated in DEOC	Yes	Yes. Two KSDMA project staff and one staff of revenue control	Yes. RTI section consisting of 2 officials and another official for processing public complaints to DC.	No	Yes. Visiting inspection teams
Availability of police, fire and rescue staff	No	Available 24 hours	Present during day time in rainy season	Police available during rainy season. No fire and rescue staff available.	

Appendix - XX

(Ref. Paragraph 4.4.6.2 – bullet II)

District	Locations					No. of locations not functioning	Reason for not working
	Collectorate		Taluk	Village	Total		
Alappuzha	Installed	1	6	26	33	24	Accessories faulty/ batteries unserviceable
						8	Aerial missing, batteries unserviceable
Kottayam	Installed	1	5	10	16	2	No range
						2	Antenna damage, installation complaint
						1	Battery and radio damage
Palakkad	Installed	1	5	15	21	21	Batteries not holding charge
Thiruvananthapuram	Installed	1	4	33	38	35	Repaired sets stored in Collectorate since February 2015

Appendix - XXI

(Ref. Paragraph 4.4.6.2 – bullet VI)

(₹ in lakh)

Year	Purpose	Kottayam		Alappuzha		Palakkad		Thiruvananthapuram	
		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
2011-12	Setting up of DEOC-13 FC	16.00	9.28	0.00	0.00	16.00	12.10	0.00	0.00
	Conduct of mock drill	0.00	0.00	0.25	0.00	0.25	0.25	0.70	0.43
	Total 11-12	16.00	9.28	0.25	0.00	16.25	12.35	0.70	0.43
2012-13	DM painting competition prize	0.02	0.02	0.00	0.00	0.00	0.00	0.00	0.00
	Conducting workshop in capacity building	4.00	3.06	0.00	0.00	0.00	0.00	0.00	0.00
	Conduct of mock drill	0.20	0.20	0.20	0.00	0.20	0.19	0.00	0.00
	Walkathon	0.10	0.10	0.10	0.00	0.10	0.10	0.00	0.00
	Quiz competition	0.15	0.15	0.15	0.11	0.15	0.15	0.00	0.00
	Drought risk reduction campaign under the project `awareness generation on DM(IEC activities & public campaign)	15.00	0.43	15.00	0.00	15.00	5.96	15.00	0
	Equipping district control rooms to effectively respond to the drought situation under the project `Strengthening of State Emergency Capabilities & District Emergency Response Capabilities_	5.00	2.37	5.00	3.76	5.00	5.00	5.00	5.00
	Drought mitigation activities under the project `Natural hazard mitigation and management_	8.00	1.16	8.00	2.03	8.00	8.00	8.00	4.22
	Total 12-13	32.47	7.49	28.45	5.90	28.45	19.40	28.00	9.22
2013-14	Strengthening of District emergency response capabilities	2.00	0.35	2.00	0.75	2.00	0.00	2.00	2.00
	Formation of VDMC	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.04
	Preparation/Updation of DMplan	2.00	0.00	2.00	0.13	2.00	0.15	2.00	0.32
	Implementation of DMplan	1.00	0.43	1.00	0.51	1.00	0.00	1.00	0.00
	Implementation of annual plan	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00
	Conduct of consultation meeting/sensitization meeting	0.50	0.00	0.50	0.00	0.50	0.38	0.50	0.42

Year	Purpose	Kottayam		Alappuzha		Palakkad		Thiruvananthapuram	
		Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure	Receipt	Expenditure
	Revenue day celebrations 2013-14	0.00	0.00	0.00	0.00	0.00	0.00	3.00	2.98
	Revenue day celebrations 2014-15	0.00	0.00	0.00	0.00	0.00	0.00	0.62	0.62
	Awareness creation 2015-16	0.00	0.00	0.00	0.00	0.00	0.00	1.50	1.50
	Total 13-14	7.50	0.78	7.50	1.40	7.50	0.53	13.12	7.88
2014-15	nil	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2015-16	Advocacy workshops /training at District Panchayats- 13FC	2.00	0.00	2.00	0.00	2.00	0.00	2.00	0.00
	Sensitization of ULBs- 13FC	1.93	0.00	2.04	0.00	2.27	0.00	1.39	0.00
	total 15-16	3.93	0.00	4.04	0.00	4.27	0.00	3.39	0.00
Grand Total		59.40	18.49	40.24	7.30	56.47	32.29	45.21	17.53
		Total receipt: ₹ 201.32 lakh,		Total expenditure: ₹ 75.61 lakh,		Balance: ₹ 125.71 lakh			

Appendix - XXII

(Ref. Paragraph 4.4.6.2- bullet X)

(₹ in crore)

Head of Account	Description	2011-12	2012-13	2013-14	2014-15	2015-16 *	Total
2245-01-101	Gratuitous relief	0.00	0.53	16.00	8.79	7.08	32.40
2245-01-102	Drinking water supply	12.81	35.32	96.57	47.74	23.50	251.94
2245-02-101	Gratuitous relief	17.96	26.91	57.82	30.97	8.99	142.65
2245-02-102	Drinking water supply	0.00	0.00	0.00	0.72	0.00	0.72
2245-02-105	Veterinary care	0.19	0.04	0.41	0.46	0.10	1.20
2245-02-106	Repairs and restoration of damaged roads and bridges	78.81	96.94	88.80	97.99	78.08	440.62
2245-02-107	Repairs and restoration of damaged Government office and buildings	0.02	0.00	0.00	0.10	0.12	0.24
2245-02-110	Assistance for repairs and restoration of damaged water supply drainage and sewerage works	0.10	0.05	0.16	0.14	1.12	1.57
2245-02-111	Exgratia payments to bereaved families	1.68	0.87	2.79	1.85	1.50	8.69
2245-02-112	Evacuation of population	0.00	0.02	0.06	0.04	0.00	0.12
2245-02-113	Assistance for repairs/reconstruction of houses	14.13	12.37	21.73	21.40	11.15	80.78
2245-02-114	Assistance to farmers for purchase of agri inputs	0.00	0.00	0.00	0.00	0.00	0.00
2245-02-115	Assistance to farmers to clear sand/silt salinity from lands	0.00	0.00	0.00	0.00	0.00	0.00
2245-02-118	Assistance to repairs/replacement of damaged boats and equipments for fishing	0.30	0.00	0.04	0.07	0.07	0.48
2245-02-119	Assistance to artisans for repairs/replacement of damaged tools and equipments	0.01	0.00	0.00	0.00	0.00	0.01
2245-02-122	Repairs and restoration of damaged irrigation and flood control works	0.00	0.00	0.00	0.00	0.01	0.14
2245-02-800	Other expenditure	0.04	0.01	0.07	0.01	0.01	0.11
2245-80-800	Other expenditure	4.60	3.15	8.05	4.87	2.40	23.07
	Total	130.65	176.21	292.50	215.15	134.12	948.63

Source: Finance Accounts for 2011-12 to 2015-16

Appendix - XXIII

(Ref. Paragraph 4.4.6.3 – bullet IV)

List of selected Local Self Government Institutions and road work details					
Sl No.	Name of LSGI	Road works done and paid		Road works done and pending with District Collector	
	Alappuzha District	No. of road works done	Amount of SDRF spent (₹)	No. of road works done	Value of work done (₹)
1	Bharanikkavu GP ¹	1	300000	4	1226640
2	Harippad GP	5	2446082	0	0
3	Pallippad GP	8	3900744	8	3950573
4	Cheppad GP	6	2886108	6	3484800
5	Kumarapuram GP	7	3324398	5	2132946
6	Harippad BP ²	1	491570	6	2928694
7	Muthukulam BP	3	1499346	20	9304689
8	Alappuzha Municipality	11	5240089	10	3780180
	Total	42	20088337	59	26808522
	Kottayam District				
1	KaroorGP	15	3098887	0	0
2	PuthuppallyGP	26	6414939	4	985207
3	PallomBP	3	1297526	4	1597862
4	VechoorGP	2	591042	1	500000
5	RamapuramGP	8	2349725	4	1350000
6	UzhavurGP	7	1494709	0	0
7	UzhavurBP	2	749154	9	2332753
8	Lalam BP	0	0	2	895000
9	Vaikom BP	0	0	0	0
10	Kottayam Municipality	39	16344769	11	4509929
	Total	102	32340751	35	12170751
	Palakkad District				
1	pirayiriGP	17	5200000	0	0
2	PalakkadBP	2	1300000	11	3675159
3	ThachanparaGP	5	1979218	1	500000
4	MannarkkadBP	0	0	2	599435
5	NenmaraGP	2	1118320	0	0
6	NenmaraBP	1	400000	0	0
7	KarimpuzhaGP	7	2998503	0	0
8	SreekrishnapuramBP	0	0	3	1000000
9	Ottappalam Municipality	7	2582026	9	4227855
	Total	41	15578067	26	10002449
	Thiruvananthapuram District				

¹ Gram Panchayat.² Block Panchayat

List of selected Local Self Government Institutions and road work details					
Sl No.	Name of LSGI	Road works done and paid		Road works done and pending with District Collector	
		No. of road works done	Amount of SDRF spent (₹)	No. of road works done	Value of work done (₹)
1	Anad GP	2	982821	0	0
2	Aruvikkara GP	0	0	4	1189496
3	Poovachal GP	17	8198560	0	0
4	Kallara GP	0	0	0	0
5	Kalliyoor GP	7	2688475	0	0
6	Nedumangad BP	4	1262156	5	2598655
7	Vellanad BP	0	0	11	5336734
8	Vamanapuram BP	0	0	0	0
9	Nemom BP	8	3600000	0	0
10	Thiruvananthapuram Corporation	1	291084	2	2290716
	Total	39	17023096	22	11415601
	Grand Total of LSGIs	29		23	
	Grand Total	224	85030251	142	60397323

Appendix - XXIV**(Ref. Paragraph 4.4.6.3 – bullet IX)**

Excess Input subsidy				
Crop	Area/No.	Amount paid (₹)	Amount admissible (₹)	Excess paid (₹)
Arecanut	20	1,875	790.21	1,084.79
Arecanut Bearing	433	64,215	3,967.46	60,247.54
Arecanut Non-bearing	224	22,400	1,960.00	20,440.00
Banana Bunched	38,565	28,16,625	1,00,613.20	27,16,011.80
Banana Non-Bunched	30,313	14,02,653	79,059.20	13,23,593.80
Cashew Bearing	7	420	239.96	180.04
Coconut Bearing	133	82,400	7,622.50	74,777.50
Coconut Non-Bearing	134	24,900	9142.66	15,757.34
Coconut Non-bearing	1	100	45.71	54.29
Coconut Seedling	212	21,250	14,536.84	6,713.16
Nutmeg Bearing	14	5,600	1120.00	4,480.00
Nutmeg Non-Bearing	5	2,000	400.00	1,600.00
Paddy	54.265 ha	10,80,706	6,65,566.00	4,15,140.00
Pepper Bearing	360	27,000	3,622.71	23,377.29
Pepper Yielding	8	600	87.20	512.80
Rubber	811	1,37,400	25,904.00	1,11,496.00
Rubber Non-Tapping	1,528	3,05,600	73,232.00	2,32,368.00
Rubber Tapping	1,512	4,53,600	74,512.00	3,79,088.00
Total		64,49,344	10,62,421.65	53,86,922.35

Appendix - XXV

(Ref. Paragraph 4.4.6.3 – bullet X)

District	Item	Calamity	No.	Rate (₹)	Amount paid (₹)
Alappuzha	Cattle shed	Wind and rain	29	1250	36250
Kottayam	Milch/draught animals	Lightning	14	16400	239600
			1	10000	
		Fall of tree	4	16400	65600
		Coir strangled	1	16400	16400
		Fall of cattleshed	1	16400	16400
		Sudden death	1	16400	16400
Palakkad	Milch/draught animals	Snake bite	13	3000 to 16400	191050
		Rabies	20	1650 to 16400	234200
		Diseases	10	3700 to 16400	91500
		strangled	2	16400	32800
		Fall	10	16400 to 30000	171200
		Other	16	400 to 21200	189200
	Cattle shed	Wind and rain	4	1250	74750
		Rain	5	1250	
		Inadmissible during 2011-12	8	5000	
	Compound wall	Inadmissible	1	23500	
	Thiruvananthapuram	Milch/draught animals	Thunder and lightning	11	1650 to 16400
fall			1	16400	16400
Rain			2	850 to 16400	17250
Electrocution			3	16400	49200
Cattle shed		Rain	19	1250 to 2100	25700
		Thunder and lightning	2	1250	2500
		Total	178		1639750

Appendix - XXVI**(Ref. Paragraph 4.5.1)**

Duties of Tahsildar, Additional/Deputy Tahsildar, Revenue Inspector, Village Officer, Special Village Officer and Village Assistant.

Sl No.	Designation	Duties
1	Tahsildar	Administrative control of a Taluk Assessment of Basic Tax, Plantation Tax, Building Tax etc; Works relating to Elections including revision of electoral rolls and issuance of photo identity cards; Works relating to general census; Implementation of calamity and other relief operations and disbursement of relief funds ; Implementation of various social welfare pension schemes ; Management and control of natural resources, regulation of sand mining, granite mining etc ; Report on issuance of Arms License, Explosive license etc; Report on Implementation of various development schemes; Redressal of public grievances; Taluk level Executive Magisterial Functions; Issuance of various certificates for general public purpose .
2	Additional Tahsildar	Maintaining and updating of land records and act as custodian of Govt land; Assignment of Government lands and acquisition of land for public purposes; Transfer of Government lands between Departments; Conservation of Government lands and trees; Eviction of unauthorised occupation in Govt land; Effecting Revenue Recovery; (In addition to these works, the general works in a Taluk office is bifurcated between Tahsildar and Additional Tahsildar).
3	Special Tahsildar	Control of the special offices like revenue special offices and reporting to the District Collector Acquisition of land for special projects He shall act as the reporting authority and implementing authority in case of land related cases in the special offices and report to the District Collector.
4	Deputy Tahsildar Revenue Inspector	He shall assist the Tahsildar and Additional Tahsildar in all their duties.
5	Village Officer	Representing the Govt at village level; Maintenance of village records of various accounts; Serving and publication of notices;

Sl No.	Designation	Duties
		<p>Collection of land revenue; Preparation of mahazar of the land and ascertaining market value of the land; Enquiry and report on assignment of land on registry and lease. Effecting transfer of registry and effecting sub-divisions of land. Custody of Government land , prevent unauthorised occupation of Govt land, in case of encroachment to report, seize un-authorisedly removed timber, earth, metal, laterite, sand, lime, shell or such other articles of valuable and take over under custody and report; Preparation of mahazar and sketch of the land to be relinquished; In respect of Land Tax:- collection of basic tax, enquiry and verification of details in the application for assessment with respect to revenue records and report; Collection of arrears of revenue due on land, serving of demand notice, attachment notice, sale notice etc., attachment of movable and immovable property and protection of attached property; Prevent destruction, removal and alteration of any survey mark, report, creation of new sub division; In respect of escheats and forfeitures report to Tahsildar Issue various certificates like: Community Certificate Nativity Certificate, Residence Certificate, Location Certificate, Identification Certificate, Solvency Certificates , Possession Certificates, Relationship Certificate, Family Membership Certificate, Certificates to prove marital relationship.</p>
6	Special Village Officer/Revenue Inspector.	<p>Assist the village officer in all his duties; Keep the village records in a systematic way; Site verification of lands and buildings ; Perform duties of village officer in his absence.</p>
7	Village Assistant	<p>Assist the village officer, special village officer and revenue inspector; Collection of tax and fees; Serving of notices; Site verification .</p>

Appendix - XXVII

(Ref. Paragraph 4.5.3.1 – bullet I)

List of undetected encroachment as per JPI

Sl. No	Name of the Encroacher	Taluk	Village	Survey No.	Block No	Re-Sy No	Fair value per Are (₹)	Encroached Extent in ha	Use of land	Value of the land (₹)
1	Olavampara Subramania Temple	Thodupuzha	Thodupuzha	598/1B			18000	Not available	Religious	0
2	Ayyapa Temple	Peermedu	Peermade	534			7500	Not available	Religious	0
3	Poabs	Peermedu	Peermade	534			9375	Not available	Commercial	0
4	Abrajam	Peermedu	Wagamon	730			15625	1.6187	Cultivation	3793828
5	Bhuvaneswary Kshetram	Peermedu	Peruvanthanam	811, 814			20000	0.0000	Religious	0
6	V.X. Albin	Udumbenchola	Chinnakanal	11/1			67500	0.1618	Cultivation	1638225
7	SNDP Gurumandiram	Udumbenchola	Chinnakanal	34/1			62000	0.0809	Religious	752370
8	St. Joseph Church	Udumbenchola	Chinnakanal	34/1			62000	Not available	Religious	0
9	Sharlet Johnson	Udumbenchola	Chinnakanal	20/1			63000	1.6180	Cultivation	15290100
10	K.V. Salih	Perinthalmanna	Perinthalmanna	18/3			44000	0.0445	Commercial	293700
11	DTPC	Tirur	Kuttipuram	1			15000	2.9130	Commercial	6554250
12	DTPC	Tirur	Thriprangode	319			18750	1.2140	Commercial	3414375
13	DTPC	Tirur	Purathur	68/1			9500	Not available	Commercial	0
14	Various persons	Kondotty	Pallikkal			231/5	54000	0.6140	Others	4973400
15	C.P. Abdul Nazar	Mananthavady	Cherukattur	280/1			7904	0.2430	Cultivation	288101
16	Viswambaran	Kothamangalam	Kuttambuzha			39/3	30000	0.2040	Residential	918000
17	Various persons	Kothamangalam	Kuttambuzha			431	20000	4.8620	Residential	14586000
18	Various persons	Kothamangalam	Kuttambuzha			502/1	12500	49.3878	Residential	92602125
19	Various persons	Kothamangalam	Kuttambuzha			502/1	12500	Not available	Religious	0

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

Sl. No	Name of the Encroacher	Taluk	Village	Survey No.	Block No	Re-Sy No	Fair value per Are (₹)	Encroached Extent in ha	Use of land	Value of the land (₹)
20	KSEB	Kothamangalam	Kuttambuzha			214/2	40000	0.1839	Others	1103400
21	Education Department	Kothamangalam	Kuttambuzha			214/2	40000	1.1441	Education	6864600
22	KSEB	Kothamangalam	Kuttambuzha			209/2	75000	2.0000	Others	22500000
23	Education Department	Kothamangalam	Iramallur	405/1/81/78			200000	1.0111	Education	30333000
24	P.H. Kunhu Muhammed	Kothamangalam	Iramallur	405/1/81/78			200000	0.0060	Residential	180000
25	DTPC	Kanayannur	Ernakulam	1558 & 1560			1995000	1.0121	Commercial	302870925
26	KMCSU	Kanayannur	Ernakulam	1394/1			2992500	0.0099	Others	4443863
27	Paily	Kanayannur	Ernakulam	1394/2			2992500	0.0028	Others	1256850
28	Various Persons	Devikulam	Mannankandam		5	165/1	7000	2.9620	Residential	3110100
29	Various Persons	Aluva	Aluva (E)		36	107	500000	0.0500	Others	3750000
30	SN Trust	Kollam	Vadakevila		85	5	700000	1.2662	Others	132951000
Total								72.6098		654468212

Appendix - XXVIII

(Ref. Paragraph 4.5.3.2)

List of encroachers at Kadinamkulam *kayal poramboke*

Sl.No	Name of Encroacher	Re.Sy No.	Area (in ha)
1	Smt. Suhrabeevi, etc	73/57	1.8500
2	Smt.Ramla Beevi	73/1,429/2pt	0.9550
3	Sri.Sainudheen	429/2pt, 73 pt	1.7866
4	Sri.Vasudevan	300/6	0.1420
5	Sri.Haneefa	302/12	0.1000
6	Sri.Sujan	418/10	0.2429
7	Sri.Viswanath	73/69,68	0.1089
8	Sri. Surendran	300/14	0.1710
9	Sri.Majeed	303/7	0.1902
10	Sri.Vijayachandran Nair	201/7, 73/11	0.1180
11	Sri.Ramachandran Nair	201/7, 73/1	0.1180
12	Secretary, Coir Society	253/14,15,16	0.1508
13	Sri.Santhosh Kumar	252/20	0.1900
14	Smt.Sajina	425/11	0.0647
15	Sri.Mustafa Abdul Salam	429/3	0.2914
16	Sri.Sheik Hussan Miya	73/62,73/1 pt,	0.2883
17	Sri.Vydyan Muhammadali	73/64	0.2938
18	Sri. Muhammed Kunhi	429/4	1.5377
19	Sri.Najeeb	429/5	0.1092
20	Sri.Sulphy	73/66	0.2820
21	Sri. Hemchand	73/1, 73/57	0.5051
22	Sri.Jalal	429/2pt,	0.3237
23	Sri.Lalbag	73/57 pt	0.2810
24	Sri. Faiz Abdul Majeed	73/60, 73/1pt	0.2213
25	Sri.Muhammed Shafi	73/58	0.2000
26	Smt.Sabeena	73/61,73/1	0.1700
27	Smt.Meera Sahib	425/8,12	0.1214
28	Sr.Muhammed Rasheed	425/13	0.0647
29	Coir Sanfham, Karimpara	427428/1 pt,428/2	1.4101
30	Smt.Mumthaz	73/1	0.2228
31	Smt.Suhra	73/1	0.2040
32	Sri.Gopinathan. K	258/7	0.1730
33	Smt. Ramlabeevi	428/1,1pt	0.3604
34	Sri.Sirajudheen	73/63, 73/65	0.5683
35	Sri.Jacob	260/12	0.1720
36	Smt.Seetha Gopi	302/4,703/2	0.0120
37	Sri.Farooq	426/3,426/1	0.2950
38	Sri.Muraleedharan	300/20	0.2860

Sl.No	Name of Encroacher	Re.Sy No.	Area (in ha)
39	Sri.Jijo Eldred	302/12	0.1000
40	Smt. Jennet Louis	302/3 73 pt	0.0120
41	Smt.Molly Antony	411 pt	0.0440
42	Sri.Nelson	300/4	0.0202
43	Sri.Nujum	300/15	0.1540
44	Sri.Jose Antony & Antony Basitin	411/pt	0.0440
45	Sri.K.P.Retnakaran	253/18	0.0503
46	Smt.Pathumma	73/67	0.1469
Total			15.1527

Appendix - XXIX

(Ref. Paragraph 4.5.3.3)

List of encroachers as on 29 June 2014

Sl No	Name
1	John S.Edvin
2	Ammini George
3	Ammini George
4	Kishore Bhai Patel
5	Nataraj
6	Muniyamma & her sons
7	Bhavan Raj
8	Ramar
9	Chandran
10	George
11	Balasubramanian
12	Janaki
13	Nagur Ismail
14	Jawahar
15	Padmavathy
16	Joy P.J.
17	Faisha
18	Joseph Joseph
19	Gopalakrishnan
20	Jeevamani
21	Albin Antony
22	Jyothy Anthu
23	Silvy Mony
24	Prema Jayapal
25	Jnana Selvam
26	George Thomas
27	Lukkachan Pulimoottil
28	Rosy John
29	Chandramohan
30	Natarajan. M
31	Subbayya
32	Abdul Barry
33	Veluthai
34	Raja
35	Shanmugaraj
36	Parvathy
37	Muthukutty

Sl No	Name
38	Kumar
39	Mani
40	Joseph Joseph
41	Rathinam
42	Meena Ganapathy
43	V.K. Cottage
44	Chudalai & Sons
45	Rajamani
46	A. Joseph
47	Ayyappan
48	Vedan
49	Dhanyasree Yathrinivas
List of encroachers during 2008-09	
50	Girija sasi
51	Vinu
52	Rosy John
53	Natarajan
54	Muthukutty
55	Hasim
56	Ebanazer

Appendix - XXX

(Ref. Paragraph 4.5.3.4)

Improper occupation of revenue land by other departments

Sl. No.	Category	Village/ <i>taluk</i>	Encroached by	Survey No.	Extent in ha	Nature of encroachment
1	Bharathapuzha <i>Poramboke</i>	Kuttipuram/ Tirur	DTPC	1	2.913	Buildings, Park, Play ground and Shops.
2	Bharathapuzha <i>Poramboke</i>	Thriprangode/ Tirur	DTPC	319	1.214	Building, watch tower, Park, Pathway
3	Arabikkadal (Arabian Sea) <i>Poramboke</i>	Purathur/ Tirur	DTPC	68	--	Building, Park
4	<i>Poramboke</i>	Ernakulam/ Kanayannur	DTPC	1558 & 1560	1.0121	Open air auditorium, Parking ground
5	<i>Poramboke</i>	Kuttambuzha/ Kothamangalam	KSEB	214/2	0.1839	Residential Quarters
6	<i>Poramboke</i>	Kuttambuzha/ Kothamangalam	KSEB	209/2	2.0000	Residential Quarters
7	<i>Poramboke</i>	Sasthamangalam/ Thiruvananthapuram	Trivandrum Corporation & Social Welfare Deptt.	1057, 1058, 1759	2.8256	Stadium, Shops, Auditorium. Saraswathi Mandapam

Appendix - XXXI

(Ref. Paragraph 4.5.5.2)

SI No	Taluk/Village/ Survey No / Extent in ha	Remarks
1	Kanayannur/ Maradu 138/1 to 145/7, 4.12 ha	A building (Prestige Forum mall/Forum Cochin mall) was also constructed on the land.
2	Ambalappuzha/ Paravur/ 44/11, 0.51 ha	A school building was constructed (Bright Land Discovery School)
3	Vythiri/ Kavummannam/ 399/4, 0.04 ha	Filled with earth and converted for usage of other purpose by Sri. Thottiyil Devassya
4	Mananthavady/ Nallurnadu/ 5/1 & 25/2A1A1A, 0.63 ha	Filled with earth and converted as bare land by Dr. S. Shanavas which was subsequently sold to Sri. Abdul Rasheed and Sri. Mohammed Ayoob
5	Tirur/ Tirur/ 326/1, 0.51 ha	District Collector ordered to remove the filled earth within 30 days under own expense of the converter and also directed the <i>Tahsildar</i> to remove the earth if it was not done by the converter and meet the expense under non-plan head and later claim from the converter as per revenue recovery procedures.
6	Kottayam/ Athirambuzha/ 411/1-1, 1-2,2,3,4, 5-1, 6-1, 5-2, 2,13,411/3, 1.28 ha converted by Sony Sebastian	District Collector directed RDO, Kottayam to re-instate the illegally converted agricultural/paddy land but the same was pending with sub-ordinate offices (RDO/ <i>Tahsildar</i> /Village Office).
7	Kottayam/ Aarpukkara/ 62/4, 2.33 ha converted by Mannan Gubenda Pally	The laxity on the part of officers resulted in non-compliance of the order of the District Collector even after more than four years. The RDO stated that directions were given to the Addl. <i>Tahsildar</i> to take action for re-instatement of the land. The RDO and Addl. <i>Tahsildar</i> are responsible for the lapse.
8	Kottayam/ Vijayapuram 215/3-5, 0.42 ha converted by Tomy Joseph	

Appendix - XXXII

(Ref. Paragraph 4.6.1)

**Statement on cases of non reporting of buildings by Village Officers to Tahsildars
resulting in non levy of building tax**

Sl. No.	Name of Taluk office	Period of audit	No. of villages ³	No. of cases	Period of assessment/ completion	Building tax due (₹)
1.	Alathur	2012-14	3	16	18.8.2012 - 19.3.2014	2,78,280
2.	Changanassery	2013-15	2	8	25.7.13 - 27.3.2015	4,59,060
3.	Chavakkad	2010-12	3	17	1.4.2010-22.2.2012	9,89,700
4.	Kannur	2012-14	2	8	27.4.2012-22.2.2014	9,22,500
5.	Kochi	2013-15	5	83	April 2013 - March 2015	7,15,125
6.	Kothamangalam	2013-15	2	18	November 2013- March 2015	9,28,980
7.	Kunnathunadu	2013-15	2	15	10.6.2013-28.11.2014	2,07,600
8.	Mavelikkara	2013-15	2	16	6.7.2012-22.12.2014	12,37,020
9.	Neyyattinkara	2013-15	1	29	27.5.2013-20.12.2014	14,59,200
10.	Nilambur	2013-15	1	14	2.4.2013-5.1.2015	3,19,650
11.	North Paravur	2013-15	3	52	April 2013- February 2015	61,27,467
12.	Ottappalam	2013-15	4	192	April 2013- March 2015	32,66,562
13.	Perinthalmanna	2013-15	1	13	2013-14	8,08,200
14.	Ponnani	2013-15	2	9	27.4.2013-13.1.2014	4,03,950
15.	Ranni	2013-15	2	26	22.6.2013-2014-15	3,16,200
16.	Thalappally	2012-14	5	13	2004-05, 2011-12 - 2013-14	16,52,012
17.	Thalassery	2013-15	2	13	17.4.2013-12.2.2015	4,77,840
18.	Thiruvananthapuram	2012-14	11	45	8.4.2012-20.2.2014	77,57,700
19.	Thodupuzha	2012-15	2	19	23.4.2012-27.2.2015	5,71,830
20.	Vatakara	2013-15	1	54	April 2013-January 2014	3,16,800
21.	Vythiri	2013-15	1	11	July 2013- March 2015	5,64,000
	Total		57	671		2,97,79,676

In respect of buildings whose date of completion has not been furnished, tax has been calculated at pre-revised rates and for buildings whose date of completion has been furnished, tax was calculated at prescribed rates.

³ Alathur-Alathur, Vadakkancherry I, Vadakkancherry II
Changanassery - Changanassery, Vazhappally East
Chavakkad - Guruvayur, Manathal, Thykkad
Kannur - Kannur 1, Kannur 2
Kochi- Fort Kochi, Rameswaram, Thoppumpady, Mattancherry, Palluruthy
Kothamangalam- Trikkariyoor, Kothamangalam
Kunnathunadu- Perumbavoor, Chelamattam
Mavelikkara - Mavelikkara, Thamarakkulam
Neyyattinkara - Neyyattinkara
Nilambur - Nilambur
NorthParavur - Eloor, Kadungallur, North Paravur
Ottappalam - Ottappalam 1, Ottappalam 2, Cherpulassery, Vaniamkulam
Perinthalmanna - Perinthalmanna
Ponnani- PonnaniNagaram, Ezhuvathiruthy
Ranni - Ranni, Angadi
Thalappilly - Kunnamkulam, Chowanoor, Arthat, Mullookara, Wadakkancherry
Thalassery- Thalassery, Thiruvangad
Thiruvananthapuram - Pattom, Kowdiar, Peroorkada, Kadakampally, Thycaud, Thirumala, Manacaud, Pettah, Sasthamangalam,
Cheruvakkal, Vanchiyur
Thodupuzha - Thodupuzha, Karikkode
Vatakara- Chorode
Vythiri - Kalpetta

Appendix - XXXIII

(Ref. Paragraph 4.6.2)

**Statement of details of buildings reported by Village officers, but not assessed by
Tahsildars**

Sl. No.	Name of the Taluk Office	No. of villages	No. of cases	Period of reporting/completion	Building tax leviable (₹)
1	Alathur	3	23	2012-13 to 2013-14	3,76,650
2	Changanassery	13	150	2012-13 to 2014-15	19,03,039
3	Chittoor	12	37	2013-2015	12,31,200
4	Kanayannur	1	1	2000	2,02,16,250
5	Kanjirappally	5	7	2013-15	3,39,900
6	Kannur	10	38	4 August 2012 to 4 February 2014	15,44,550
7	Kochi	5	31	April 2013 to March 2015	6,66,300
8	Kothamangalam	10	73	Upto March 2015	7,48,800
9	Koyilandy	19	129	January 2013-March 2015	12,02,070
10	Kunnathunad	21	278	As on 31 March 2015	16,64,250
11	Mavelikkara	1	2	2014-15	30,840
12	Meenachil	7	24	2013-15	2,21,250
13	Nilambur	5	16	July 2013 to March 2015	4,48,800
14	North Paravur	9	154	10-5-2013 to 23-3-2015	51,78,825
15	Ottappalam	13	39	2013-15	1,63,875
16	Perinthalmanna	8	48	11.3.2013 to 1.1.2015	10,70,700
17	Ponnani	8	23	1-7-2013 to 18-12-2014	5,95,800
18	Ranni	6	23	1-05-2013 to 20-8-2014	11,01,750
19	Thalappally	10	15	10-8-2012 to 25-1-2014	8,33,400
20	Thalassery	24	105	1.4.2013 to 31.3.2015	22,67,370
21	Thodupuzha	6	13	6.9.2013 to 31.3.2015	4,95,450
22	Vatakara	28	547	20.4.2013 to 25.3.2015	58,85,400
23	Vaikom	16	88	2013-2015	5,81,925
24	Vythiri	5	20	12.4.2013 to 10.11.2014	4,10,400
	Total	245	1,884		4,91,78,794

Appendix - XXXIV

(Ref. Paragraph 4.7)

Statement showing details of newly constructed areas to buildings and were not assessed to tax

Sl. No.	Name of Taluk Office	Name of assessee	Total plinth area (sq.m) / Total building tax to be levied (₹)	Area previously assessed (sq.m)/ building tax levied (₹)	Plinth area short assessed (sq.m)	Building tax leviable (₹)
1	Kannur	1. Sri.Muhammedali (Har cars)	<u>2,338.58</u> 3,93,944	<u>1,564.32</u> 2,53,800	774.26	1,40,144
2	Kothamangalam	2. Sri. Arun David, Aby David, Anoop David and Mary	<u>1839.985</u> 6,08,395	<u>1,350.20</u> 2,16,000	489.785	3,92,395
3	Ponnani	3. Sri. Abdul Nazar (Benzy Petroleum)	<u>924.92</u> 2,78,971	<u>637.90</u> 86,400	287.02	1,92,571
4	Thalappally	4. Sri. Kannan & Smt. Meena Kannan	<u>1,110.26</u> 1,72,847	<u>634.12</u> 86,400	476.14	86,447
		5. Sri. Wilson (Aramana Bar & Hotel)	<u>2,326.29</u> 3,91,732	<u>2,020.02</u> 3,36,600	306.27	55,132
5	Thalassery	6.Sri. Ibrahim Kunhu Indus Motors Building	<u>2,004.48</u> 3,33,806	<u>1,392.39</u> 2,23,200	612.09	1,10,606
		7.Sri.P.P. Abdul Azeez and 3 others	<u>3,833.56</u> 6,63,041	<u>949.73</u> 1,42,200	2,883.83	5,20,841
6	Thaliparamba	8.Sri.Kakkottu Naduvalipurayil Mohammed etc. (ABC Sales Corporation)	<u>4016.01</u> 6,95,882	<u>1,970.26</u> 2,25,000	2,045.75	4,70,882
7	Thodupuzha	9. Sri. Bappoonju (Monarch Furniture)	<u>1,232.62</u> 1,94,872	<u>929.02</u> 1,38,600	303.60	56,272
		10.Sri.Joseph Stephen	<u>1,393.86</u> 2,23,895	<u>760.88</u> 1,09,800	632.98	1,14,095
		11. Sri.P.S. Thomas & Abraham	<u>1,586.13</u> 2,58,503	<u>1,210.92</u> 1,90,800	375.21	67703
8	Vythiri	12. Sri.Abdul Gafoor (TP Tiles)	<u>3,383.39</u> 5,82,010	<u>3,207.19</u> 5,49,000	176.20	33,010
		13. Sri.Abdul Jabbar VPK Motors (P) Ltd	<u>1,867.02</u> 3,09,064	<u>1,558.14</u> 2,53,800	308.88	55,264
	Total		51,06,962	28,11,600		22,95,362

In respect of items 1,5,6,7,9,10 the date of completion of new construction was not known. Hence tax was calculated for the whole building at pre-revised rates. In respect of item no. 3, the VO reported that the building was completed after 1.4.2014, and in respect of item 2, it was known that construction was completed after 1.4.2014 from the details from local body and hence tax was calculated at revised rates for the whole building and credit was given to tax already paid. In respect of items 4,8,11,12,13 construction was completed before 1.4.2014, hence tax was calculated at pre revised rates. In all cases, the *Tahsildars* may ascertain the facts and figures before finalising the assessment.

Appendix - XXXV

(Ref. Paragraph 4.8)

Details of cases in which luxury tax due was either not levied or levied short

Sl. No.	Name of Taluk office	Non-levy of luxury tax*		Short levy of luxury tax**		Total non/short levy of luxury tax (₹)
		No. of assessees	Amount (₹)	No. of assessees	Amount (₹)	
1	Alathur	49	2,02,000	74	1,48,000	3,50,000
2	Changanassery	246	9,84,000	84	1,68,000	11,52,000
3	Chavakkad	22	1,00,000	0	0	1,00,000
4	Chittur	27	1,16,000	77	1,54,000	2,70,000
5	Kannur	274	14,34,000	299	5,98,000	20,32,000
6	Karthikappally	86	5,24,000	32	64,000	5,88,000
7	Kothamangalam	7	32,000	12	24,000	56,000
8	Koyilandy	16	90,000	122	2,44,000	3,34,000
9	Meenachil	38	2,44,000	16	32,000	2,76,000
10	Muvattupuzha	10	76,000	0	0	76,000
11	Neyyattinkara	45	2,76,000	13	26,000	3,02,000
12	Nilambur	0	0	431	8,62,000	8,62,000
13	Ottappalam	4	16,000	58	1,16,000	1,32,000
14	Perinthalmanna	77	4,80,000	295	5,90,000	10,70,000
15	Ponnani	63	3,60,000	306	6,12,000	9,72,000
16	Ranni	14	56,000	2	4,000	60,000
17	Thalappally	18	1,14,000	37	74,000	1,88,000
18	Thalassery	124	6,32,000	44	88,000	7,20,000
19	Thaliparamba	106	6,70,000	433	8,66,000	15,36,000
20	Thiruvananthapuram	39	5,92,000	0	0	5,92,000
21	Thodupuzha	27	2,34,000	12	24,000	2,58,000
22	Vatakara	33	2,16,000	102	2,04,000	4,20,000
23	Vaikom	13	1,22,000	0	0	1,22,000
24	Vythiri	67	2,84,000	3	6,000	2,90,000
	Total	1,405	78,54,000	2,452	49,04,000	1,27,58,000
	Interest leviable					6,60,190
	Total non/short levy in 3,857 cases					1,34,18,190
	* LT is leviable @ ₹ 2,000 pa upto 2013-14 and @ ₹ 4,000 pa from 2014-15 onwards					
	**@ ₹ 2,000 per annum for 2014-15 and 2015-16					

Appendix - XXXVI

(Ref. Paragraph 5.4.4.4)

Lit of 18 companies showing the name of company/date of issue of licences and number of occasion of reconstitution.

Sl. No.		District in which licensee operates	Nature of present license	Date of appointment/cessation as per the ROC data/MCA website/Records of Registrar of Firms.					No. of occasions
Companies.									
1	Kanichai Hotels Pvt Ltd (Hotel Saj Luciya)	Trivandrum	FL-11	09-04-2015					1
2	Hotel Golda Private Limited	Trivandrum	FL-11	30-09-2013					1
3	Thomas Hotels And Resorts India Private Limited	Trivandrum	FL-11	09-05-2013					1
4	V M G R Hotels And Resorts Private Limited	Palakkad	FL-11	11-02-2013	17-11-2015				2
5	Marari Beach Resorts Private Limited	Alapuzha	FL-11	06-06-2013	06-11-2015	23-11-2015			3
6	Chithrapuri Hotels India Private Limited	Palakkad	FL-11	26-08-2014					1
7	Sreevalsam Hotels And Resorts Private Limited	Palakkad	FL-11	17-03-2014					1
8	Niraamaya Retreats Kovalam Private Limited	Trivandrum	FL-11	06-12-2013	30-09-2013				2
9	Isola Di Coco Holidaying Private Limited	Trivandrum	FL-11	01-07-2014					1
10	Malayalam Industries Limited (Mermaid Hotels)	Ernakulam	FL-11	15-02-2016					1
11	Middle East Company Hotels Pvt. Ltd (Raddison Blue)	Ernakulam	FL-3	07-08-2013					1
12	Eih Associated Hotels Limited Unit Trident Cochin	Ernakulam	FL-3	28-04-2015	08-08-2014	23-06-2015	28-05-2015		4
13	Intercontinental Hotels Group (India) Private Limited (Holiday Inn)	Ernakulam	FL-3	04-01-2014	24-06-2014	17-03-2015	27-08-2015	29-02-2016	5
14	Sree Gokulam Hotel (India) Private Limited	Ernakulam	FL-11	21-02-2014					1
15	Brahmagiri Holidays Private Limited	Wayanad	FL-11	07-01-2013					1
16	Oriental Hotels Limited-Vivantha By Taj Malabar, Cochin	Ernakulam	FL-3	06-08-2013	23-10-2014	31-07-2015			3
17	Taj Kerala Hotels And Resorts Ltd. Gate Way Hotel (Taj Residency)	Ernakulam	FL-3	27-01-2015	06-08-2015				2

Sl. No.		District in which licensee operates	Nature of present license	Date of appointment/cessation as per the ROC data/MCA website/Records of Registrar of Firms.					No. of occasions
18	Taj Kerala Hotels And Resorts Ltd. Gate Way Hotel Varkala	Trivandrum	FL-11	27-01-2015	06-08-2015				2
Partnership Firms									
1	Hotel Pooja Residency, Kalady	Ernakulam	FL-11	05-08-2013	20-11-2015				2
2	Hotel White City, North Paravoor	Ernakulam	FL-11	04-07-2013					1
3	Hotle Sub Bean, Attakulangara	Trivandrum	FL-11	17-09-2015	17-09-2015				2
4	Hotel Residency Tower, Press Road	Trivandrum	FL-11	29-04-2013					1
									39

Appendix - XXXVII

(Ref. Paragraph 5.8 – bullet I)

Statement on undervaluation due to misclassification of properties in the documents registered

Sl. No.	Name of Sub Registry Office	Document No. and date	Extent (Are)	Consideration shown in document (₹)	Value of land @ fair value for the actual classification (₹)	Undervaluation (₹)	Short levy of SD & RF (₹)
1.	Amaravila	1 2267/14/20.11.14	1.89	200000	354375	154375	12350
2.	Areacode	2 5977/12/30.10.12	182.12	1837100	3658000	1820900	163881
		3 62/13/01.01.13	39.98	498000	873100	375100	33759
		4 5675/12/11.10.12	1.42	257100	292600	35500	3195
		5 5667/12/09.10.12	4.05	710000	807500	97500	8775
		6 1156/13/22.02.13	2.53	214200	277000	62800	5652
3.	Chengannur	7 74/13/07.01.13	5.06	23100	242880	219780	19780
		8 1026/12/26.04.12	80.12	700000	1057584	357584	32183
		9 82/13/09.01.13	8.09	570000	841360	271360	24422
4.	Karukachal	10 574/12/08.03.12	123.89	8000000	11676633	3676633	330897
		11 13/2012 2.01.2012	7.35	210000	257985	47985	4319
5.	Kilikollur	12 1706/13/29.07.13	2.99	310000	373750	63750	5738
		13 432/14 20.2.2014	3.34	257000	501000	244000	21960
		14 422/14/19.2.2014	3.03	122000	181800	59800	5382
6.	Kochi	15 1121/12 05.03.2012	2.60	1600000	1950000	350000	38500
7.	Kothamangalam	16 3001/12/10.05.12	7.28	255000	1638000	1383000	110640
8.	Kuthiathode	17 2789/14/01.12.14	12.55	4000000	6024000	2024000	182160
9.	Mallappally	18 1455/12/30.06.12	20.8	114000	416000	302000	27180
		19 1450/12/29.6.2012	6.07	200000	291360	91360	8222
10.	Manjeri	20 8698/12/29.12.12	8.10	203000	615600	412600	37134
11.	Nenmara	21 3652/12/27.10.12	146.89	2495000	3697250	1202250	108203
		22 1198/12/10.02.12	77.51	1014200	1550200	536000	48240
		23 1196/12/9.04.2012	14.8	150000	206360	56360	5636
12.	Nooranad	24 2567/12 /9.11.2012	2.43	121500	364500	243000	21870
13.	Pathanamthitta	25 3156/ 12/12.11.12	27.62	1165000	5524000	4359000	435900
14.	Ponnani	26 167/12/07.01.12	11.084	1800000	3491460	1691460	152231
		27 77/12/5.01.2012	20.21	314000	606300	292300	32153
15.	Sulthan Bathery	28 23/14 /1.01.2014	80.94	1000000	1800000	800000	80000
16.	Thiruvambady	29 80/12/ 13.1.2012	161.945	2185600	2672093	486493	43784
17.	Trivandrum Fort	30 179/14/ 16.1.2014	4.45	440000	989235	549235	54924
	Trivandrum Fort	31 2136/12/ 8.06.2012	1.82	200000	404586	204586	20459
18.	Vadakara	32 1932/14/01.10.14	19.02	7500000	9155000	1655000	148950
		33 2325/12/13.12.12	8.90	3500000	4800000	1300000	91000
		34 2359/12/15.12.12	15.117	4320000	13337750	9017750	811598
19.	Wadakkanchery	35 4065/12/06.09.12	283.22	5000000	8496600	3496600	384626
20.	Villiappally	36 751/12 /20.5.2012	8.52	571000	676500	105500	11605
21.	Wandoor	38 2056/12/16.03.12	4.05	120000	233300	113300	7931
		39 250/14 /10.1.2014	52.40	1630000	2096000	466000	32620
		Total				38624861	3535238

Appendix - XXXVIII**(Ref. Paragraph 5.8 – bullet II)****Details of short levy of stamp duty and registration fee**

<u>Document No.</u>	<u>513/13</u>	<u>3033/13</u>
Area in Ares	13.9094	26.24
Value of the property (₹)	34,77,350 (at 2,50,000 per Are)	33, 67,458 (at ₹ 1,28,333 per Are)
Consideration shown in the document (₹)	21,85,000	21,15,500
Undervaluation (₹)	12,92,350	12,51,958
Short levy of stamp duty and registration fee (₹)	1,16,312 (SD at 7% : ₹ 90465 RF at 2%: ₹ 25847)	87,637 (SD at 5% ₹ 62598 RF at 2%: ₹ 25039)
Total short levy (₹)	2,03,949	