

APPENDICES
&
GLOSSARY

Appendix 1.1
Department-wise details of IRs
(Para 1.6.3)

(₹ in crore)

Sl. No.	Name of the Department	Nature of receipts	Number of outstanding IRs	Number of outstanding Paragraphs	Money value involved
1.	Revenue	Value Added Tax and Central Sales Tax	1,650	7,776	1,660
		State Excise Duty	255	724	132
		Land Revenue	978	3,188	230
		Stamp Duty and Registration Fee	1,643	5,412	264
2.	Transport, Roads and Buildings	Taxes on Vehicles	249	1,437	169
3.	Industries and Commerce	Mines and Minerals	298	1357	262
4.	Energy	Taxes and duties on Electricity	47	106	748
5.	Endowments	--	57	495	47
Total			5,177	20,495	3,512

Appendix 1.2
Position of Inspection Reports (IRs)
Department of Mines and Geology
(Para 1.7.1)

(₹ in crore)

Sl. No.	Year	Opening balance			Additions during the year			Clearance during the year			Closing balance		
		IRs	Paras	Money value	IRs	Paras	Money value	IRs	Paras	Money value	IRs	Paras	Money value
1	2008-09	54	58	45.53	1	1	2.34	0	0	0	55	59	47.88
2	2009-10	55	59	47.88	14	22	5.58	0	0	0	69	81	53.46
3	2010-11	69	81	53.46	17	31	41.77	0	0	0	86	112	95.22
4	2011-12	86	112	95.22	6	8	20.49	0	0	0	92	120	115.72
5	2012-13	92	120	115.72	0	0	0	0	0	0	92	120	115.72
6	2013-14	92	120	115.71	0	0	0	0	0	0	92	120	115.72
7	2014-15	92	120	115.71	20	52	39.76	0	0	0	112	172	155.47
8	2015-16	112	172	155.47	19	48	3.44	2	1	0.23	129	219	158.69
9	2016-17	129	219	158.69	16	38	104	1	5	0.05	144	252	262.64
10	2017-18	144	252	262.64	3	10	0.53	0	1	0.0007	147	261	263.17

Appendix 4.1
Short levy of stamp duties due to application of incorrect rates
(Para 4.4. 13)

(₹ in lakh)

Sl. No	Nature of document	Article under Schedule IA to IS Act	Name of the office	Nature of irregularity	No of documents/ (month of registration)	Duties & fees leviable	Duties levied	Short levy
1	DGPA	6B	Mangalagiri	Duties were short levied.	1/(10/2016)	2.63	2.18	0.45
			Koretipadu	Duties were not levied correctly.	1/ (7/2015)	16.37	14.93	1.44
2	Gift deed	29	Patamata	Transfer duty was not levied.	1/ (12/2016)	7.20	4.16	3.04
			Bhimavaram		1/ (7/2017)	6.57	5.28	1.29
			Mangalagiri	Duties were not levied correctly.	1/ (7/2017)	2.97	2.25	0.72
			Kallur	Improper application of concessional rate of duties.	1/ (4/2017)	17.70	10.64	7.06
3	Simple Mortgage	35(b)	Patamata	Loan taken on same property for DOTD and Simple mortgage.	1/ (12/2016)	2.10	1.50	0.60
			Adoni	Duties were levied at incorrect rates.	2/(10/2016 &11/2016)	1.78	0.71	1.07
			Mangalagiri		1/ (1/2017)	0.50	0.10	0.40
			Nellore	Duties were short levied.	2/ (10/2017)	1.56	1.20	0.36
			Kurnool		2/(12/2017 & 2/2018)	4.13	1.20	2.93
4	Sale agreement with possession	6(B)	Sarpavaram	Duties were not levied correctly	1/ (5/2016)	488.75	487.06	1.69
5	DOTD	7	Kurnool	Multiple depositors were involved in one document; duties were levied at incorrect rates	1/ (11/2016)	1.70	0.50	1.20
6	GPA	42(g)	Nallapadu	Registration fee short levied in spite of sale/development clause mentioned	2/(12/2017&1/ 2018)	0.40	0.02	0.38
			Mangalagiri	Stamp duty and Registration fee short levied though there was mention of development clause	1(9/2017)	2.27	0.01	2.26
Total						556.63	531.74	24.89

Appendix 5.1
Trend of Check Post Revenue
(Para 5.4.2)

(₹ in lakh)

Sl.No	Name of the check post	2015-16	2016-17	2017-18
1	Purushotthamapuram	1,627.9	1,715.78	2,065.65
2	Naraharipet	647.36	746.93	832.29
3	B.V.Palem	1,374.77	1,521.34	1,800.48
4	Penukonda(Hindupur)	711.46	668.05	1,500.92
5	Palamaneru	1,126.11	1,556.65	1,882
6	Renigunta	829.12	1,069.52	1,403.25
7	Kathipudi	842.54	828.8	948.47
8	Garikapadu	1,373.61	1,205.71	1,844.67
9	Chinturu*	34.59	56.37	58.73
10	Macherla	222.47	196.36	237.16
11	Dachepalli	1,073.46	1,176.17	1,447.82
12	Kurnool Panchalingala	1,178.39	1,369.68	1,516
13	Sunnipenta	415.88	433.49	451.02
14	Jeelugumilli	1,627.9	1,056.48	1,147.41
15	Tiruvuru	236.61	216.89	220.35
	Total	13,322.17	13,818.22	17,356.22

* Revenue figures furnished by the Department from manually maintained register.

GLOSSARY

AA	Assessing Authority
AC(ST)	Assistant Commissioner(State Tax)
ACTO	Assistant Commercial Tax Officer
AGPA	Agreement of Sale cum General Power of Attorney
AMVI	Assistant Motor Vehicle Inspectors
AP	Andhra Pradesh
APCHRIE Act	Andhra Pradesh Charitable and Hindu Religious Institutions and Endowments Act
AP VAT	Andhra Pradesh Value Added Tax
APGENCO	Andhra Pradesh Power Generation Corporation Limited
APMV Rules	Andhra Pradesh Motor Vehicles Rules
APMVT	Andhra Pradesh Motor Vehicle Taxation
APSRTC	Andhra Pradesh State Road Transport Corporation
AWF	Archaka Welfare Fund
BE	Budget Estimate
BSO	Board's Standing Order
CARD	Computer-Aided Administration of Registration Department
CCT	Commissioner of Commercial Taxes
CEVs	Construction Equipment Vehicles
CF	Compounding Fee
CFST	Citizen Friendly Services of Transport Department
CGF	Common Good Fund
CGST	Central Goods and Services Tax
CIGR	Commissioner and Inspector General of Registration and Stamps
CMV Rules	Central Motor Vehicles Rules
CRPF	Central Reserve Police Force
CST	Central Sales Tax
CT	Commercial Taxes
CTD	Commercial Taxes Department
CTO	Commercial Tax Officer
DC	Deputy Commissioner
DCB	Demand, Collection and Balance
DCTO	Deputy Commercial Tax Officer
DGPA	Development Agreement cum General Power of Attorney
DIG	Deputy Inspector General
DIGR	Director and Inspector General of Registration and Stamps
DLPO	Division Level Panchayat Officer
DR	District Registrar
DTC	Deputy Transport Commissioner
DTUS	Data Transmission, Use and Storage
EAF	Endowment Administration Fund

ED	Excise Duty
EO	Executive Officer
FC	Fitness Certificate
GO	Government Order
GPA	General Power of Attorney
GST	Goods and Services Tax
GSTN	Goods and Services Tax Network
HDPT	Hindu Dharma Parirakshana Trust
IGST	Integrated Goods and Services Tax
IMFL	Indian Made Foreign Liquor
IR	Inspection Report
IS Act	Indian Stamp Act
IT	Information Technology
ITC	Input Tax Credit
JC(ST)	Joint Commissioner (State Tax)
JTC	Joint Transport Commissioners
LTU	Large Tax Payer Unit
MIS	Management Information System
MT	Metric Tonne
MV	Market Value
MV	Motor Vehicle
MV Act	Motor Vehicles Act
MVI	Motor Vehicle Inspector
PAG	Principal Accountant General
P&E	Prohibition and Excise
P&ES	Prohibition and Excise Superintendent
P&L	Profit and Loss
PAN	Permanent Account Number
PR	Provisional Registration
R&T	Registration and Turnover
RC	Registration Certificate
RDO	Revenue Divisional Officer
RTA	Regional Transport Authority
RTO	Regional Transport Officer
SEZ	Special Economic Zone
SR	Sub-Registrar
STA	State Transport Authority
TC	Transport Commissioner
TRAN	Tax Revenue Anticipation Note
TOT	Turnover Tax
VAT	Value Added Tax
VCR	Vehicle Check Report
VRO	Village Revenue Officer

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