

Appendix 1.1

(Referred to in paragraph 1.8)

| Sl. No. | Department | Units | Category |
|---------|----------------|---------------------------------------|----------|
| 1. | Commercial Tax | AC (Hqr.) (Smt. Bhavana Ali), Raipur | A |
| 2. | | AC, Div-I, Raipur (Smt. Lata Tyagi) | A |
| 3. | | AC, Div-II, Raipur | A |
| 4. | | AC, Div-II, Raipur (Shri Gopal Verma) | A |
| 5. | | AC, Jagdalpur | A |
| 6. | | AC, Korba | A |
| 7. | | AC, Raigarh | A |
| 8. | | AC, Rajnandgaon | A |
| 9. | | AC-II, Div-I, Bilaspur | A |
| 10. | | AC-II, Durg | A |
| 11. | | AC-III, Durg | A |
| 12. | | CTO, Dhamtari | A |
| 13. | | CTO-I, Bilaspur | A |
| 14. | | CTO-I, Jagdalpur | A |
| 15. | | CTO-I, Raigarh | A |
| 16. | | CTO-I, Raipur | A |
| 17. | | CTO-II, Bilaspur | A |
| 18. | | CTO-II, Durg | A |
| 19. | | CTO-II, Raigarh | A |
| 20. | | CTO-II, Raipur | A |
| 21. | | CTO-III, Bilaspur | A |
| 22. | | CTO-III, Durg | A |
| 23. | | CTO-III, Raipur | A |
| 24. | | CTO-IV, Durg | A |
| 25. | | CTO-IV, Raipur | A |
| 26. | | CTO-V, Raipur | A |
| 27. | | CTO-VI, Raipur | A |
| 28. | | CTO-VII, Raipur | A |
| 29. | | CTO-VIII, Raipur | A |
| 30. | | CTO-IX, Raipur | A |
| 31. | | DC (Smt. Nilima Tigga), Raipur | A |
| 32. | | DC, Div-I, Bilaspur | A |

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|-----|---------------------------------|-------------------------------|---------------|
| 33. | | DC, Div-I, Raipur | A |
| 34. | | DC, Div-II, Raipur | A |
| 35. | | DC, Durg | A |
| 36. | Commercial Tax (Excise) | AC, Bilaspur | A |
| 37. | | AC, Durg | A |
| 38. | | AC, Mungeli | T |
| 39. | | AC, Raipur | A |
| 40. | | DEO, Baloda Bazar | T |
| 41. | | DEO, Dhamtari | A |
| 42. | | Commercial Tax (Registration) | SR, Ambikapur |
| 43. | SR, Baloda Bazar | | B |
| 44. | SR, Dhamtari | | B |
| 45. | SR, Jagdalpur | | B |
| 46. | SR, Janjgir-Champa | | B |
| 47. | SR, Nawagarh | | B |
| 48. | SR, Raipur | | A |
| 49. | SR, Rajnandgaon | | B |
| 50. | SR, Takhatpur | | B |
| 51. | Energy | CEI, Raipur | A |
| 52. | Forest | DFO, Dhamtari | A |
| 53. | | DFO, Jagdalpur | A |
| 54. | | DFO, Katghora | A |
| 55. | | DFO, Marwahi | A |
| 56. | | DFO, Rajnandgaon | A |
| 57. | | DFO, Kondagaon (South) | A |
| 58. | Revenue and Disaster Management | Collector, Durg | B |
| 59. | | Collector, Korla | B |
| 60. | | Collector, Mahasamund | B |
| 61. | | Collector, Mungeli | T |
| 62. | | Tehsildar, Durg | B |
| 63. | | Tehsildar, Korla | B |
| 64. | | Tehsildar, Mahasamund | B |
| 65. | | Tehsildar, Pandaria | T |
| 66. | | Tehsildar, Tilda | T |
| 67. | Mineral Resources | DMO, Janjgir | A |

| | | | |
|-----|-----------|---------------------|---|
| 68. | | DMO, Kabirdham | B |
| 69. | | DMO, Korias | B |
| 70. | | DMO, Raigarh | A |
| 71. | | DMO, Raipur | A |
| 72. | | DMO, Rajnandgaon | A |
| 73. | | MO, Mahasamund | B |
| 74. | Transport | ARTO, Durg | A |
| 75. | | ARTO, Rajnandgaon | A |
| 76. | | DTO, Janjgir-Champa | B |
| 77. | | DTO, Jashpur | B |
| 78. | | DTO, Kanker | B |
| 79. | | DTO, Korba | A |
| 80. | | DTO, Mahasamund | B |
| 81. | | DTO, Raigarh | A |
| 82. | | RTO, Ambikapur | A |
| 83. | | RTO, Bilaspur | A |
| 84. | | RTO, Jagdalpur | A |
| 85. | | RTO, Raipur | A |
| 86. | | TC, Raipur | B |

A- Annual; B-Biennial and T-Triennial

Appendix 2.1

(Referred to in paragraph 2.14)

| Sl. No. | Name of Industry | Date of submission of EM Part-I | Date of submission of EM Part-II | Amount of interest subsidy (₹ in lakh) | Amount of fixed capital investment subsidy (₹ in lakh) |
|--------------|---|---------------------------------|----------------------------------|--|--|
| 1. | Arvind Inorganics Private Limited | 11.04.08 | 10.06.10 | 49.86 | |
| 2. | Aqua Fresh Production | 06.03.09 | 01.06.11 | 1.73 | |
| 3. | Bodhisatav Industries | 02.03.05 | 01.07.10 | 5.1 | |
| 4. | Rajhans Industries | 08.09.08 | 06.12.10 | 7.02 | |
| 5. | Nishant Udyog | 24.01.09 | 06.07.11 | 15.31 | |
| 6. | Jagannath Herbal and Foods | 13.09.07 | 15.11.09 | 16.59 | 30.00 |
| 7. | Jai Mata Di Paper Mill | 16.12.08 | 15.05.11 | 41.25 | 30.00 |
| 8. | Calcitherm Engineer Private Limited | 19.02.07 | 10.01.10 | 9.45 | |
| 9. | Arya Malleable Casting | 12.01.09 | 10.10.11 | 18.18 | 29.68 |
| 10. | Lupin Gases Private Limited | 23.04.08 | 25.01.11 | 31 | 30.00 |
| 11. | Sapna Steels | 14.12.07 | 22.03.10 | 11.67 | |
| 12. | G R Minerals and Ind Private Limited | 29.01.09 | 01.05.11 | 17.5 | |
| 13. | Shiva Dal Udyog | 14.08.07 | 25.03.11 | 21.76 | 60.00 |
| 14. | Agrawal Cold Storage pro-Utkal Commercial Private Limited | 21.01.10 | 28.02.12 | 27.31 | |
| 15. | B R Cement | 11.12.06 | 07.10.10 | 0.78 | |
| 16. | Vigneshwar Ispat Private Limited | 24.10.09 | 16.07.12 | 19.47 | |
| 17. | R-Quit Unit 2 | 19.03.10 | 19.06.12 | 10 | |
| 18. | Ankit Electro-getting | 21.05.10 | 28.05.12 | 14.97 | |
| 19. | Hariom Bricks | 13.07.10 | 25.12.11 | 1.45 | |
| 20. | Shubh Labh Ispat Private Limited | 30.03.10 | 24.08.12 | 14.79 | |
| 21. | G N Cold Storage Private Limited | 05.02.10 | 30.05.12 | 12.94 | |
| 22. | Mahesh Pulses | 05.12.09 | 27.02.12 | 10.21 | |
| 23. | Parth Industries | 02.09.10 | 24.10.12 | 3.86 | |
| 24. | J P Industries | 23.07.09 | 23.03.12 | 1.22 | |
| 25. | Sagar Industries | 07.06.11 | 24.04.13 | 7.04 | |
| Total | | | | 370.46 | 179.68 |

Appendix 3.1

(Referred to in paragraph 3.3.1)

| Sl. No. | Outputs | Activities |
|---------|---|---|
| 1. | Improved natural forest stock | ANR of degraded Areas |
| 2. | Increased and improved FTC | (a) AR and enrichment Planting (b) Promotion of non-Timber Forest Products (NTFPs) |
| 3. | Participatory forest management initiated by supporting the immediate needs of fringe community | Entry Point Activities |
| 4. | Long-term participation of fringe community in forest management | (a) Participatory micro-planning, implementation and monitoring of projects (b) Flexible project design and cost norms |
| 5. | Increased SMC | Biological SMC supplemented by physical SMC Treatment as per local site condition |
| 6. | Improved forest/ Tree productivity | Promotion and use of improved technologies and high quality planting material |
| 7. | Increased capacity of fringe community and frontline staff | Awareness Generation, Training |
| 8. | Enhanced opportunity for local forest-based micro - enterprise | Value-addition and marketing of forest produce from project area |
| 9. | Review and independent monitoring process internalized | Bottom-up internal monitoring of projects and independent third party concurrent and final evolutions of each projects |
| 10. | Tree-cover in non-forest areas promoted | Agro-forestry on shifting cultivation lands and other farmlands |
| 11. | Problem lands rehabilitated | Additional support for amelioration of soil in alkaline/saline, ravine, marshy, high-altitude, desert areas etc. |

Appendix 3.2
(Referred to in Paragraph 3.3.7.2)

(₹ in lakh)

| Year | Funds transfer from SFDA to FDAs | | Funds transfer from FDAs to JFMCs | | Delay in transfer of first installment (in Days) |
|-------------------------------|---|---------------|-----------------------------------|---------------|--|
| | Dates of transfer of funds | Amount | Period of funds transfer | Amount | |
| FDA, Dhamtari | | | | | |
| 2010-11 | 11.10.10 (I), 24.02.11 (II), 06.04.11 (III) | 275.54 | 25.05.11 to 14.10.11 | 146.88 | 211 |
| 2011-12 | 14.11.11 (I), 25.01.12 (II, III) | 145.89 | 02.02.12 to 16.05.12 | 133.92 | 68 |
| 2012-13 | 25.09.12 (I), 15.03.13 (II) | 81.41 | 05.10.12 to 25.02.13 | 89.95 | No Delay |
| 2013-14 | 03.08.13 (I), 18.03.14 (II) | 109.55 | 25.10.13 to 09.03.15 | 83.06 | 87 |
| 2014-15 | 12.11.14 (I), 02.01.15 (II) | 100.14 | 19.01.15, 09.03.15 | 57.67 | 53 |
| | Total | 712.53 | Total | 511.48 | |
| FDA, Kondagaon (South) | | | | | |
| 2010-11 | 13.10.10 (I), 13.10.10 (II) | 99.95 | 18-03-11 to 17-01-12 | 97.42 | 140 |
| 2011-12 | 22.11.11 (I), 27.01.12 (II) | 63.79 | 30-06-12, 28-07-12 | 56.54 | 204 |
| 2012-13 | 15.03.13 | 52.15 | December 2013 | 53.92 | 240 |
| 2013-14 | 03.08.13 (I), 18.03.14 (II) | 54.33 | June 14, January 15 | 51.13 | 280 |
| 2014-15 | 12.11.14 (I), 02.01.15 (II) | 116.29 | February 15, May 15 | 95.08 | 70 |
| | Total | 386.51 | Total | 354.09 | |
| FDA, Bastar | | | | | |
| 2010-11 | | | | | |
| 2011-12 | 22.11.11 (I), 27.01.12 (II, III) | 119.12 | 09.07.12 (I), | 106.98 | 212 |
| 2012-13 | 25.09.12 (I), 11.04.13 (II) | 79.36 | 22.11.12 (II), 10.12.13 | 79.65 | 42 |
| 2013-14 | 20.08.13 (I), 26.03.14 (II) | 79.81 | 29.01.14, 06.08.14 | 46.21 | 146 |
| 2014-15 | 26.11.14 (I), 13.02.15 (II) | 96.21 | 19.03.15, 04.08.15 | 66.34 | 98 |
| | Total | 374.50 | Total | 299.18 | |

| FDA, Balrampur | | | | | |
|-----------------------|---|---------------|--|---------------|-----|
| 2010-11 | 11.10.10 (I), 24.02.11 (II) | 107.05 | _____ (I), 27.07.11 (II) | 108.94 | |
| 2011-12 | 25.11.12 (I), 27.01.12 (II) | 77.19 | 16.01.12 (I), _____ (II) | 71.51 | 35 |
| 2012-13 | 25.09.12 (I), 15.03.13 (II) | 87.27 | 30.06.13 (I) | 81.96 | 262 |
| 2013-14 | 03.08.13 (I), 18.03.14 (II) | 233.76 | 26.10.13 (I), 08.05.14 (II) | 221.17 | 67 |
| 2014-15 | 12.11.14 (I), 02.02.15 (II) | 240.40 | 31.01.15 (I), _____ | 143.70 | 65 |
| | Total | 745.67 | Total | 627.28 | |
| FDA, Korla | | | | | |
| 2010-11 | 13.10.2010(I), 24.02.2011(II) 06.04.2011(III) | 78.84 | 29.03.2011(I)&(II), 14.06.2011(III) | 56.93 | 152 |
| 2011-12 | 14.04.2011(I), 27.01.2012(II) & (III) | 56.44 | 17.02.2012(I), 30.03.2012(II), 05.07.2012(III) | 56.85 | 294 |
| 2012-13 | 25.09.2012(I), 15.03.2013(II) | 36.70 | 08.11.2012(I), 28.04.2013(II) | 29.57 | 28 |
| 2013-14 | 03.08.2013(I), 18.03.2014(II) | 67.70 | 01.07.2013(I), 26.08.2013(II) | 37.00 | |
| 2014-15 | 12.11.2014(I), 02.01.2015(II) | 55.47 | 18.06.2014(I), 12.12.2014(II), 19.02.2015(III) | 87.63 | |
| | Total | 295.15 | Total | 267.98 | |
| FDA, Surajpur | | | | | |
| 2010-11 | 14.10.2010 | 17.62 | 01.03.2011(I), | 28.57 | 120 |
| 2011-12 | 25.11.2011(I), 27.01.2012(II) & (III) | 88.71 | 12.07.2011(I),03.02.2012(II), 23.03.2012(III) | 110.15 | |
| 2012-13 | 25.09.2012(I), 15.03.2013(II) | 50.34 | 02.01.2013(I), 06.03.2013(II) | 27.98 | 82 |
| 2013-14 | 03.08.2013(I), 18.03.2014(II) | 26.80 | 05.06.2013(I), 20.02.2014(II) | 33.68 | |
| 2014-15 | 12.11.2014(I), --- | 10.06 | 11.08.14(I), 23.09.2014(II) | 41.59 | |
| | Total | 193.53 | Total | 241.97 | |
| FDA, Korba | | | | | |
| 2010-11 | 11.10.2010(I), 28.02.2011(II) & 06.04.2011(III) | 207.63 | 15.11.2010(I), 08.04.2011(II) & 23.07.2011 | 207.63 | 20 |
| 2011-12 | 15.11.2011(I), 27.01.2012(II) & 27.01.2012(III) | 92.70 | 24.02.2012(I), 30.06.2012(II) & 29.09.2012 | 92.70 | 85 |
| 2012-13 | 25.09.2012(I), 15.03.2013(II) | 91.42 | 28.09.2012(I), 06.06.2013(II) | 91.42 | |
| 2013-14 | 03.08.013(I), 18.03.2014(II) | 49.27 | 01.10.2013(I), 16.05.2014(II) | 49.27 | 43 |

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|--------------------------|--|---------------|--|---------------|----------|
| 2014-15 | 12.11.2014(I), 02.01.2015 | 35.79 | 20.02.2015(I), 20.02.2015(II) | 32.54 | 85 |
| | Total | 476.81 | Total | 473.56 | |
| FDA, Baloda Bazar | | | | | |
| 2010-11 | 13.10.2010(I), 24.02.2011(II), 06.04.2011(III) | 122.25 | 14.10.2010(I), 17.03.2011(II), 08.04.2011(III) | 122.25 | No delay |
| 2011-12 | 09.11.2010(I), 27.01.2012(II), 27.01.2012(III) | 133.18 | 30.12.2011(I), 20.03.2012(II), 05.05.2012(III) | 133.18 | 35 |
| 2012-13 | 25.09.2012(I), 15.03.2013(II), | 31.02 | 04.10.2012(I), 05.04.2013(II) | 31.02 | |
| 2013-14 | 03.08.2013(I), 18.03.2014(II) | 75.12 | 23.08.2013(I), 02.07.2014(II) | 75.12 | |
| 2014-15 | 12.11.2014(I), 02.01.2015(II) | 128.73 | 19.01.2015(I), 16.04.2015(II) | 128.73 | 53 |
| | Total | 490.30 | Total | 490.30 | |

Appendix 3.3

(Referred to in Paragraph 3.3.8.4)

| Name of FDA | Items purchased | Expenditure incurred (₹ in lakh) | Remarks |
|--------------|---|----------------------------------|--|
| Dhamtari | Computers, computer peripherals, Photo copy machines, Air Conditioners, furniture | 11.51 | Items purchased were used in the divisions for regular works. |
| | Computers | 0.98 | Purchase was made from JFMC for use in Division office. |
| Jashpur | Computer, computer peripherals, CCTV Cameras, building material | 13.43 | Purchases were made for use in Division and circle office. Building material was purchased for construction of Division office building. |
| Balrampur | Computer, computer peripherals, furniture | 2.68 | Purchases were made from JFMC for use in Division office. |
| Katghora | ACs, coolers, inverter etc., | 4.82 | Purchases were made for use in Division office. |
| | For laying of roads, on water arrangements | 9.40 | Purchases and construction works were done in the inspection bungalow of the Division. |
| Surajpur | Computers, Television, refrigerator, Air conditioner, furniture etc. | 4.32 | Purchases were made for use in Division office. |
| Korba | Purchase of Solar Lanterns | 5.26 | Purchase was done from NAP funds without having authority and process as mentioned in the purchase rules. |
| Total | | 52.40 | |

Appendix 4.1
(Referred to in paragraph 4.4)

(₹ in lakh)

| Sl. No. | Name of Units | Name of the dealer/TIN No./Period | Goods | Purchases as per CA report/ Purchase list attached | ITR allowable | ITR claimed as per Form 18 | Excess in ITR | Amount of excess ITR claimed | Penalty levied by the Department |
|--------------|-----------------|--|---------------------------------|--|---------------|----------------------------|---------------|------------------------------|----------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8=(7)-(6) | 9 | 10 |
| 1. | CTO-II, Raigarh | M/s Ramchand Agrawal (22235100885) (2013-14) | General goods | 14%= 4.33 | 0.60 | 0.90 | 0.30 | 0.34 | |
| | | | | 5% = 41.65 | 2.08 | 2.12 | 0.04 | | |
| 2. | CTO-II, Raigarh | M/s Sumit Hardware (22575100947) (2010-11) | Cement, paint and hardware | 14% =57.06 | 7.99 | 8.19 | 0.20 | 0.20 | 0.17 |
| 3. | CTO-II, Raigarh | M/s Kisan Enterprises (22405100798) (2010-11) | Pesticides and fertilizers | 5% =94.40 | 4.72 | 5.55 | 0.83 | 0.83 | 0.83 |
| 4. | CTO-II, Raigarh | M/s Bansal Traders (22855101569)(2012-13) | Mobile Handsets | 5%=0.75 | 0.04 | 0.77 | 0.74 | 0.74 | 0.74 |
| 5. | CTO-II, Raipur | M/s Satguru Traders (22491260524)(2010-11) | Electrical items and appliances | 5%= 80.07 | 4.00 | 5.36 | 1.36 | 2.78 | |
| | | | | 14%=262.84 | 36.80 | 38.22 | 1.42 | | |
| 6. | CTO-II, Raipur | M/s Neta Mill Stores (2204120238)(2008-09) | Mills and machinery goods | 4%=171.68 | 6.60 | 7.19 | 0.58 | 0.58 | |
| 7. | CTO-II, Raipur | M/s Computer Junction (22231205032) (2010-11) | Computers and its parts | 5%=331.11 | 16.55 | 17.13 | 0.57 | 0.57 | |
| 8. | CTO-II, Raipur | M/s North Wind Traders (22661201158) (2010-11) | Computers and its parts | 5%=101.61 | 5.08 | 5.50 | 0.42 | 0.42 | |
| Total | | | | 1,145.50 | 84.46 | 90.93 | 6.47 | 6.47 | 1.74 |

Appendix 4.2
(Referred to in paragraph 4.7)

(₹ in lakh)

| Sl. No. | Name of Unit | Name of the dealer/TIN No. | Assessment Year | Items | Interstate transactions without "C" Forms | Rate of tax leviable/levied | Short levy |
|---------|-----------------|--|---------------------------|---------------------------|---|-----------------------------|------------|
| 1 | AC-II, Durg | M/s Dev Steel, Durg (22353203360) | 2009-10 (Self Assessment) | Iron and Steel | 41.77 | 4/2 | 0.84 |
| 2 | CTO-IV, Raipur | M/s Columbia Petrochemicals, Raipur (22561400742) | 2009-10 (Self Assessment) | Petrochemicals | 152.59 | 12.50/2 | 16.02 |
| 3 | CTO-IV, Raipur | M/s Varun Steel, Bhanpuri (22081405565) | 2009-10 (Self Assessment) | Iron and Steel | 85.98 | 4/2 | 1.72 |
| 4 | CTO-IV, Raipur | M/s Traansrect Industries, Raipur (22601404115) | 2010-11(Self Assessment) | Electrical items | 70.96 | 5/2 | 2.13 |
| 5 | CTO-II, Raigarh | M/s Pawan Traders (22695100008) | 2013-14 (Self Assessment) | HDPE Bags and woven sacks | 31.75 | 5/2 | 0.95 |
| 6 | CTO-I, Raipur | M/s Oswal Hydraulics and Pneumatics, Raipur (22181100348) | 2009-10 (Self Assessment) | Heavy machinery parts | 65.28 | 4/2 | 1.31 |
| 7 | CTO-II, Raipur | M/s Ismail Brothers (220312000292) | 2009-10 (Self Assessment) | Fireworks | 26.06 | 12.50/2 | 2.74 |
| | | | 2010-11 (Self Assessment) | Fireworks | 65.88 | 14/2 | 7.91 |

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|--------------|----------------------------------|--|---------------------------|-----------------------|---------------|---------|--------------|
| | | | Assessment) | | | | |
| 8 | CTO-V, Raipur | M/s Build Care India (22111506574) | 2010-11 (Self Assessment) | Wall putty and cement | 16.97 | 14/2 | 2.04 |
| 9 | CTO-V, Raipur | M/s Nathani Timber (22151500635) | 2009-10 (Self Assessment) | Timber | 95.33 | 12.50/2 | 10.01 |
| | | | 2010-11 (Self Assessment) | Timber | 120.95 | 14/2 | 14.51 |
| 10 | CTO-V, Raipur | M/s Vikas Iron and Foundry (2281505947) | 2009-10 (Self Assessment) | Cast Iron | 64.52 | 4/2 | 1.29 |
| 11 | ACCT (Hqr.) (Smt. Bhavna Ali) | M/s Satyendra Traders Pvt. Ltd. (22251205118) | 2009-10 (Self Assessment) | Jute Bag | 55.78 | 5/2 | 1.67 |
| 12 | ACCT (Hqr.) (Smt. Bhavna Ali) | M/s Adinath Steels (22071205120) | 2009-10 (Self Assessment) | Iron and Steel | 82.80 | 4/2 | 1.66 |
| Total | | | | | 976.62 | | 64.80 |

Appendix 4.3
(Referred to in paragraph 4.8.1)

(₹ in lakh)

| Sl. No. | Name of Unit | Name of the dealer/TIN No. | Assessment Year | Items | Interstate transactions without "E-1 C" Forms | Rate of tax leviable/levied | Tax leviable | Nature of observation |
|---------|-------------------------------|--|---------------------------|------------------------------------|---|-----------------------------|--------------|--|
| 1. | AC-II, Durg | M/s Dev Steel, Durg (22353203360) | 2009-10 (Self Assessment) | Iron and Steel | 18.52 | 4/0 | 0.74 | "E-1C" form not attached |
| 2. | CTO-I, Raipur | M/s Shri Marketing Services Pvt.Ltd., Raipur (22221100423) | 2009-10 (Self Assessment) | Switch gears, Motors, cables etc. | 212.25 | 5/0 | 10.61 | "E-1C" form not attached |
| 3. | CTO-I, Raipur | M/s SPV Mining Technologies Pvt.Ltd., Raipur (22921104888) | 2010-11 (Self Assessment) | Heavy machinery parts | 15.28 | 5/0 | 0.76 | "E-1C" form not attached |
| 4. | CTO-I, Raipur | M/s Shree Balaji Enterprises, Raipur (22151104002) | 2010-11 (Self Assessment) | Iron and Steel | 103.39 | 4/0 | 4.14 | "E-1C" form not attached |
| 5. | CTO-I, Raipur | M/s Shree Balaji Enterprises, Raipur (22151104002) | 2009-10 (Self Assessment) | Iron and Steel | 70.96 | 4/0 | 2.84 | "E-1C" form not attached |
| 6. | CTO-V, Raipur | M/s Eastern India Enterprises, Raipur (22031502156) | 2011-12 (Self Assessment) | Steel Tube, beam, round, flat etc. | 278.30 | 5/0 | 13.92 | "E-1C" form not attached |
| 7. | ACCT (Hqr.) (Smt.Bhavana Ali) | M/s R.B.Steel Corporation (22911203106) | 2009-10 (Self-Assessment) | Iron and Steel | 91.18 | 4/0 | 3.65 | "C" form not attached in support of the transactions |

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|--------------|-------------------------------|---|---------------------------|----------------|------------------|-----|---------------|---|
| | | | | | 83.22 | 4/2 | 1.66 | "E1" form not attached in support of the transactions |
| 8. | ACCT (Hqr.) (Smt.Bhavana Ali) | M/s Narindra and Narindra Steel Corporation (22221204310) | 2009-10 (Self Assessment) | Iron and Steel | 527.68 | 4/0 | 21.11 | "C" form not attached in support of the transactions |
| | | | | | 67.34 | 4/2 | 1.35 | "E1" form not attached in support of the transactions |
| 9. | ACCT (Hqr.) (Smt.Bhavana Ali) | M/s Ramkumar Suresh Kumar (22491205568) | 2009-10 (Self Assessment) | Iron and Steel | 9,796.77 | 4/0 | 391.87 | "C" form not attached in support of the transactions |
| 10. | ACCT (Hqr.) (Smt.Bhavana Ali) | M/s VishwaGeetaIspat (22271205204) | 2009-10 (Self Assessment) | Iron and Steel | 35.74 | 4/0 | 1.43 | "C" form not attached in support of the transactions |
| 11. | ACCT (Hqr.) (Smt.Bhavana Ali) | M/s Rama Power and Steel Pvt.Ltd. (22171205259) | 2009-10 (Self Assessment) | MS Steel | 281.43 | 4/0 | 11.26 | "C" form not attached in support of the transactions |
| 12. | ACCT (Hqr.) (Smt.Bhavana Ali) | M/s D K Marketing (22761201588) | 2009-10 (Self Assessment) | Iron and Steel | 82.88 | 4/0 | 3.32 | "C" form not attached in support of the transactions |
| 13. | ACCT (Hqr.) (Smt.Bhavana Ali) | M/s Shri Madhav Steels (22621200210) | 2010-11 (Self Assessment) | Iron and Steel | 43.06 | 4/0 | 1.72 | "C" form not attached in support of the transactions |
| Total | | | | | 11,708.00 | | 470.38 | |

Appendix 4.4

(Referred to in paragraph 4.8.2)

(*₹ in lakh*)

| Sl. No. | Name of Unit | Name of the dealer/TIN No. | Assessment Year | Items | Interstate transactions without "F" form | Rate of tax leviable/levied | Tax / penalty leviable | Nature of observations |
|--------------|------------------|---|---------------------------|------------------------|--|-----------------------------|------------------------|--|
| 1. | CTO-I, Raipur | M/s Allwin Industries, Raipur (22911103584) | 2009-10 (Self Assessment) | Chemical fertilizer | 33.45 | 4/0 | 1.34 | Stock transfer not supported with "F" form |
| 2. | CTO-VIII, Raipur | M/s Ventex Animal Health Ltd., Raipur (22441801903) | 2009-10 (Self Assessment) | Animal Health products | 28.60 | 4/0 | 1.14/1.72 | Stock transfer not supported with "F" form |
| 3. | CTO-VIII, Raipur | M/s Dhariwal Brothers, Raipur (22161800893) | 2009-10 (Self Assessment) | Blanket | 37.00 | 4/0 | 1.48/2.22 | Stock transfer not supported with "F" form |
| Total | | | | | 99.05 | | 3.96/3.94 | |

Appendix 5.1

(Referred to in paragraph 5.5)

(₹ in lakh)

| Name of Unit | Book No./Document No. and Date | Market Value | | Leviable | | Levied | | Short Levy | |
|---------------|--------------------------------|--------------|----------------|----------------|---------------|--------------|--------------|------------|--------------|
| | | Guideline | Document | SD | RF | SD | RF | SD | RF |
| SR, Raipur | 66373/10355 dt. 30.03.2015 | 40.59 | 8.92 | 2.54 | 0.33 | 0.56 | 0.07 | 1.98 | 0.26 |
| | 66624/11107 dt. 30.03.2015 | 13.90 | 9.20 | 0.87 | 0.12 | 0.58 | 0.08 | 0.29 | 0.04 |
| | 66724/11328 dt. 31.03.2015 | 370.71 | 171.80 | 23.17 | 2.97 | 10.74 | 1.38 | 12.43 | 1.59 |
| | 66645/10874 dt.29.03.2015 | 37.67 | 30.69 | 2.35 | 0.30 | 1.92 | 0.25 | 0.43 | 0.05 |
| | 66223/9832 dt. 19.03.2015 | 37.85 | 25.53 | 2.37 | 0.30 | 1.60 | 0.21 | 0.77 | 0.09 |
| | 66056/10676 dt. 10.03.2015 | 28.64 | 19.69 | 1.49 | 0.23 | 1.02 | 0.16 | 0.47 | 0.07 |
| | 66130/9566 dt. 16.03.2015 | 25.50 | 19.89 | 1.59 | 0.21 | 1.25 | 0.16 | 0.34 | 0.05 |
| | 66458/11563 dt. 27.03.2015 | 25.41 | 20.10 | 1.59 | 0.20 | 1.26 | 0.17 | 0.33 | 0.03 |
| | 66151/9633 dt. 17.03.2015 | 826.15 | 342.70 | 51.63 | 6.61 | 21.42 | 2.74 | 30.21 | 3.87 |
| | 66149/9615 dt. 17.03.2015 | 200.08 | 82.95 | 10.40 | 1.60 | 4.31 | 0.67 | 6.09 | 0.93 |
| | 66516/10748 dt. 28.03.2015 | 60.08 | 33.24 | 3.60 | 0.48 | 2.00 | 0.27 | 1.60 | 0.21 |
| | 66502/11591 dt 28.03.2015 | 93.96 | 69.60 | 5.87 | 0.75 | 4.35 | 0.56 | 1.52 | 0.19 |
| | 66733/11408 dt 31.03.2015 | 22.91 | 179.80 | 2.74 | 0.39 | 0.69 | 0.18 | 2.05 | 0.21 |
| | Total | | 1783.45 | 1014.11 | 110.21 | 14.49 | 51.70 | 6.9 | 58.51 |
| SR, Ambikapur | 8358/6100 dt. 05.03.2015 | 13.74 | 8.59 | 0.86 | 0.11 | 0.11 | 0.07 | 0.75 | 0.04 |
| | 8360/6121 dt 09.03.2015 | 1.36 | 0.57 | 0.08 | 0.01 | 0.04 | 0.01 | 0.04 | 0.00 |
| | 8360/6122 dt. 09.03.2015 | 1.28 | 0.54 | 0.06 | 0.01 | 0.03 | 0.01 | 0.03 | 0.00 |
| | 8360/6123 dt. 09.03.2015 | 0.83 | 0.35 | 0.05 | 0.01 | 0.02 | 0.01 | 0.03 | 0.00 |
| | 8360/6129 dt. 09.03.2015 | 5.82 | 2.92 | 0.29 | 0.05 | 0.15 | 0.02 | 0.14 | 0.03 |

| | | | | | | | | | |
|--------------------|--------------------------|-----------------|-----------------|---------------|--------------|--------------|-------------|--------------|-------------|
| | 8362/6165 dt 10.3.2015 | 6.55 | 2.25 | 0.33 | 0.05 | 0.12 | 0.02 | 0.21 | 0.03 |
| | 8362/6164 dt.10.3.2015 | 6.55 | 2.25 | 0.33 | 0.05 | 0.12 | 0.02 | 0.21 | 0.03 |
| | 8367/6250 dt. 13.3.2015 | 2.38 | 1.50 | 0.15 | 0.02 | 0.09 | 0.01 | 0.06 | 0.01 |
| | 8360/6131 dt.09.03.2015 | 17.32 | 4.45 | 1.08 | 0.14 | 0.28 | 0.04 | 0.80 | 0.10 |
| | 7996/7833 dt. 31.03.2014 | 13.36 | 9.53 | 0.83 | 0.11 | 0.60 | 0.08 | 0.23 | 0.03 |
| | 8375/6393 dt 19.03.2015 | 16.47 | 10.77 | 0.82 | 0.13 | 0.56 | 0.09 | 0.26 | 0.04 |
| | 7600/1086 dt 26.03.2013 | 160.90 | 147.12 | 9.98 | 1.29 | 9.12 | 1.18 | 0.86 | 0.11 |
| | Total | 246.56 | 190.84 | 14.86 | 1.98 | 11.24 | 1.56 | 3.62 | 0.42 |
| SR, Jagdalpur | 5448/506 dt. 10.06.2013 | 43.91 | 38.40 | 3.07 | 0.35 | 2.69 | 0.31 | 0.38 | 0.04 |
| | 5435/392 dt. 28.05.2013 | 27.18 | 16.85 | 1.97 | 0.22 | 1.22 | 0.14 | 0.75 | 0.08 |
| | Total | 71.09 | 55.25 | 5.04 | 0.57 | 3.91 | 0.45 | 1.13 | 0.12 |
| SR, Dhamtari | 9412/87 dt. 21.04.2014 | 19.57 | 13.51 | 0.98 | 0.16 | 0.68 | 0.11 | 0.30 | 0.05 |
| | 9133/520 dt. 11.06.2013 | 62.27 | 25.00 | 4.51 | 0.50 | 1.63 | 0.21 | 2.88 | 0.29 |
| | Total | 81.84 | 38.51 | 5.49 | 0.66 | 2.31 | 0.32 | 3.18 | 0.34 |
| Grand Total | | 2,182.94 | 1,298.71 | 135.60 | 17.70 | 69.16 | 9.23 | 66.44 | 8.47 |

SD- Stamp Duty

RF-Registration Fees

Appendix 5.2

(Referred to in Sl.No.1 of paragraph 5.6)

Detail of short realisation of SD & RF due to not following provisions of guidelines for valuing agricultural properties situated in Municipal area

(₹ in lakh)

| S. No. | Document No./Date of execution | Location of property | Area (in sq.mt.) | Market Value | | Leviable | | Levied | | Short levy | |
|--------------|--------------------------------|--|------------------|------------------|-----------------|--------------|-------------|--------------|-------------|--------------|-------------|
| | | | | As per guideline | As per document | SD | RF | SD | RF | SD | RF |
| 1. | 66715/12028 dt. 31.03.2015 | Kh.No. 480/7, 482/6,482/1,492/24 Tikrapara | 1407 | 182.87 | 110.00 | 11.43 | 1.46 | 6.88 | 0.88 | 4.55 | 0.58 |
| 2. | 66732/11397dt. /31.03.2015 | Kh. No. 286/4B, Urla | 1539 | 36.99 | 5.32 | 2.31 | 0.30 | 0.33 | 0.04 | 1.98 | 0.26 |
| 3. | 66525/10823 dt. 28.03.2015 | Kh.No. 102/2, Devpuri | 1630 | 97.58 | 37.03 | 4.88 | 0.78 | 1.93 | 0.30 | 2.95 | 0.48 |
| 4. | 66505/11623 dt. 28.03.2015 | Kh.No. 103/1, Mathpurena | 1801 | 84.84 | 35.60 | 5.30 | 0.68 | 2.23 | 0.29 | 3.07 | 0.39 |
| 5. | 66137/11744 dt. 28.03.2015 | Kh.No. 324/4, Sejbahar | 1316 | 39.32 | 13.91 | 2.46 | 0.32 | 0.87 | 0.11 | 1.59 | 0.21 |
| 6. | 66430/11453 dt. 27.03.2015 | Kh. No. 202/12, Amlidih | 1164 | 108.55 | 36.80 | 6.78 | 0.87 | 2.30 | 0.30 | 4.48 | 0.57 |
| 7. | 66048/10630 dt. 10.03.2015 | Kh. No. 400 and 402, Amlidih | 2004 | 379.84 | 70.00 | 23.74 | 3.04 | 4.38 | 0.56 | 19.36 | 2.48 |
| Total | | | 10,861 | 929.99 | 308.66 | 56.90 | 7.45 | 18.92 | 2.48 | 37.98 | 4.97 |

SD- Stamp Duty
RF-Registration Fees

Appendix 5.3

(Referred to in Sl. No. 2 of paragraph 5.6)

Detail of short realisation of SD & RF due to not valuing the properties as per the guidelines

| Document No. and Date | Seller/Purchaser | Location of property | Area (in sq.mt.) | Market Value (₹ in crore) | | Leviable Value (₹ in lakh) | | Levied Value (₹ in lakh) | | Short levy Value (₹ in lakh) | |
|-----------------------|--|---------------------------|------------------|---------------------------|-----------------|----------------------------|------|--------------------------|------|------------------------------|------|
| | | | | As per guideline | As per document | SD | RF | SD | RF | SD | RF |
| 10537/27.03.2015 | Fatima/Smt. Vandana Agarwal and others | Kh.No. 575, Shankar Nagar | 1680 | ₹ 4.37 | ₹ 3.21 | 22.71 | 3.50 | 16.70 | 2.57 | 6.01 | 0.93 |

Area of land: 1,680 sq.mt.

Share of each: 210 sq.mt.

Guideline rate: ₹ 26,000 per sq.mt.

Valuation: $210 * ₹ 26,000 * 8 \text{ persons} = ₹ 4,36,80,000$

| | | |
|---|---|-------------|
| Stamp Duty: Four per cent of ₹ 4,36,80,000 | = | ₹ 17,47,200 |
| Nagar Nigam Cess: one per cent of ₹ 4,36,80,000 | = | ₹ 4,36,800 |
| Cess: 5 per cent of ₹ 17,47,200 | = | ₹ 87,360 |
| | | ₹ 22,71,360 |

Appendix 5.4

(Referred to in Sl.No.3 of paragraph 5.6)

Detail of short realisation of SD & RF due to not following of provisions of guidelines for valuing agricultural properties

(₹ in lakh)

| Sl. No. | Book No./Document No./Date of execution | Area (in Ha.) | Market Value | | Leviabale | | Levied | | Short levy | |
|--|---|---------------|------------------|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | | | As per Guideline | As per document | SD | RF | SD | RF | SD | RF |
| 1. | 66637/9157/31.03.2015 | 0.316 | 9.48 | 8.34 | 0.59 | 0.07 | 0.52 | 0.07 | 0.07 | 0.00 |
| <i>As per the description of the land dual crop pattern is followed thus the valuation is done by adding 25% on the unirrigated rate</i> | | | | | | | | | | |
| 2. | 66637/9159/31.03.2015 | 0.871 | 26.13 | 23.00 | 1.63 | 0.21 | 1.44 | 0.19 | 0.19 | 0.02 |
| <i>As per the description of the land dual crop pattern is followed thus the valuation is done by adding 25% on the unirrigated rate</i> | | | | | | | | | | |
| 3. | 66547/10891/29.03.2015 | 0.620 | 32.45 | 26.66 | 2.03 | 0.26 | 1.67 | 0.21 | 0.36 | 0.05 |
| <i>As per B-II the land is irrigated so the valuation of property is to be done as per irrigated rate</i> | | | | | | | | | | |
| 4. | 66547/10889/29.03.2015 | 0.650 | 34.02 | 27.95 | 2.13 | 0.27 | 1.75 | 0.23 | 0.38 | 0.04 |
| <i>As per B-II the land is irrigated so the valuation of property is to be done as per irrigated rate</i> | | | | | | | | | | |
| Total | | 2.457 | 102.08 | 85.95 | 6.38 | 0.81 | 5.38 | 0.70 | 1.00 | 0.11 |

Appendix 5.5

(Referred to in Sl. No. 4 of paragraph 5.6)

Detail of short realisation of SD & RF due to not following of provisions of guidelines

(*₹ in lakh*)

| Sl. No. | Book No./Document No./Date of execution | First Seller/Second Seller | Area (in Ha.) | Market Value (₹ in lakh) | | Leviable | | Levied | | Short levy | |
|--|---|----------------------------|---------------|--------------------------|-----------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | | | | As per Guideline | As per document | SD | RF | SD | RF | SD | RF |
| 1. | 66498/11566 dt. 28.03.2015 | Salik Ram Patel | 0.106 | 13.78 | 22.49 | 2.35 | 0.30 | 1.41 | 0.18 | 0.94 | 0.12 |
| | | JanakBai | 0.067 | 23.81 | | | | | | | |
| <i>As per special clause of the guidelines agricultural properties up to 0.101 hectare situated in Mana Village should be valued as per plot rate on slab basis as per Clause one of Form I. The area of land for second seller was below 0.101 hectare thus the valuation of second seller should be done as per plot rate and for the first seller as per hectare rate.</i> | | | | | | | | | | | |
| 2. | 66539/8975 dt. 29.03.2015 | Sarita | 0.166 | 18.26 | 20.79 | 1.49 | 0.23 | 1.08 | 0.17 | 0.41 | 0.06 |
| | | Dhiraj | 0.023 | 10.47 | | | | | | | |
| <i>As per special clause of the guidelines agricultural properties up to 0.150 hectare situated in Nakti Village should be valued as per plot rate on slab basis as per Clause one of Form I. The area of land for second seller was below 0.150 hectare thus the valuation of second seller should be done as per plot rate and for the first seller as per hectare rate.</i> | | | | | | | | | | | |
| 3. | 66538/8962 dt. 28.03.2015 | Chandra Ben Chopra | 0.267 | 12.82 | 16.27 | 2.15 | 0.28 | 1.02 | 0.13 | 1.13 | 0.15 |
| | | Shantilal | 0.072 | 21.56 | | | | | | | |
| <i>As per Clause one of Form-I agricultural properties up to 0.202 hectare in municipal areas should be valued as per plot rate on slab basis. The Second seller land was below 0.202 hectare thus the valuation of the second seller should be as per plot rate and for the first seller as per hectare rate</i> | | | | | | | | | | | |
| Total | | | 0.701 | 100.70 | 59.55 | 5.99 | 0.81 | 3.51 | 0.48 | 2.48 | 0.33 |

Appendix 5.6
(Referred to in paragraph 5.7)

Detail of short levy of SD & RF due to incorrect valuation of properties

(A)

| Sl.No. | Name of SR | Document No. and Date | Area (in sq.mt.) | Market Price as per Guidelines(₹ in lakh) | Market price as per Document (₹ in lakh) | Short levy of Stamp Duty/Registration Fees(₹ in lakh) | Nature of observations |
|--------------|---------------|-----------------------|------------------|--|--|---|--|
| 1. | SR, Jagdalpur | 970 dt.09.07.2014 | 18,641 | 149.20 | 93.94 | 3.38/ 0.44 | During test check of registered documents in the office of SR, Jagdalpur we noticed (January 2016) that in two instruments agricultural land admeasuring 4.67 hectare was situated in village Kangoli. As per market value guidelines the valuation of the property should be ₹ 81.00 lakh per hectare. As such the market value of the property was ₹ 3.79 crore, whereas the SR applied the rate of ₹ 51.00 lakh per hectare, without mentioning any facts. Thus the valuation of property arbitrarily by the SR resulted in undervaluation of property to the extent of ₹ 1.40 crore, consequently leading to short realisation of ₹ 9.70 lakh (Stamp Duty (SD) ₹ 8.58 lakh & Registration Fees (RF) of ₹ 1.12 lakh). |
| 2. | | 971 dt. 09.07.2014 | 28,660 | 229.39 | 144.43 | 5.20/0.68 | |
| Total | | | 47,301.00 | 378.59 | 238.37 | 8.58/1.12 | |
| 3. | SR, Jagdalpur | 368 dt.23.05.2013 | 162.63 | 27.32 | 23.52 | 0.28/0.03 | During test check of registered documents in the office of SR, Jagdalpur we noticed (January 2016) that in six instruments the property was situated in municipal area and have multi storey flats having well furnished tiles. As per the guidelines the market value of these properties was ₹ 1.64 crore. However the SR valued the property as ₹ 1.41 crore which resulted in short levy of SD & RF of ₹ 1.70 lakh (SD-₹ 1.52 lakh and RF-₹ 0.18 lakh) |
| 4. | | 553 dt.19.06.213 | 162.63 | 27.32 | 23.52 | 0.24/0.03 | |
| 5. | | 496 dt.10.06.2013 | 162.63 | 27.32 | 23.52 | 0.24/0.03 | |
| 6. | | 719 dt.17.07.2013 | 162.63 | 27.32 | 23.52 | 0.28/0.03 | |
| 7. | | 456 dt.05.06.2013 | 162.63 | 27.32 | 23.52 | 0.24/0.03 | |
| 8. | | 514 dt.11.06.2013 | 162.63 | 27.32 | 23.52 | 0.24/0.03 | |
| Total | | | 975.78 | 163.92 | 141.12 | 1.52/0.18 | |

| | | | | | | | |
|--------------------|------------|-------------------------------|------------------|---------------|---------------|-------------------|---|
| 9. | SR, Raipur | 66687/11158 dt. 31.03.2015 | 972.40 | 111.83 | 77.85 | 2.12/0.27 | In SR Raipur (Dec 15), during the scrutiny of the documents, it was observed that the property sold was situated in investment area and the market value of the said property should be valued as per separate rate mentioned for the investment area. However, the SR determined the market value of land as ₹ 87.65 lakh. As per the guidelines, the market value of property was ₹ 1.37 crore. However, the SR, while registering the document, did not take that in account. Thus, extension of undue benefit to the executants by the SR led to undervaluation of properties which resulted in short levy of SD & RF amounting ₹ 3.44 lakh (SD ₹ 3.05 lakh and RF ₹ 0.39 lakh) |
| 10. | | 66038/10622 dt. 09.03.2015 | 651.00 | 24.74 | 9.80 | 0.93/0.12 | |
| Total | | | 1,623.40 | 136.57 | 87.65 | 3.05/0.39 | |
| Grand Total | | | 49,900.18 | 679.08 | 467.14 | 13.15/1.69 | |

Appendix 5.6 contd....
(Referred to in paragraph 5.7)

(B) Ambikapur

| Document No. & Date | No. of instrument | Location of property | Properties | Descriptions | Valuation | Total value(₹ in lakh) | | | |
|----------------------------|-------------------|---|---------------------|-----------------------|---------------------------------|--|-----------------------------|--------------------|---------------|
| 7558/345 dt. 25.04.2013 | 01 | Kh. 323/16= 1.076 Ha. & 252= 0.267 Ha. Vill- Funderrahidari, Veer Sawarkar Ward (Banaras Road Pull) | Land | 13430 square meter | 4048 * ₹ 5,525 (main road) | 223.65 | | | |
| | | | | | 6712* ₹ 4,972.50 (main road) | 333.75 | | | |
| | | | | | 2670 * ₹ 3,040 | 81.17 | | | |
| | | | | | | add Standing Trees | 14 Trees | 14*₹ 182= (₹2,548) | 0.03 |
| | | | | | | add Shed Building | 450 square feet | 450 * ₹573 | 2.58 |
| | | | | | | add Pucca Shop | 480 square feet | 480* ₹968 | 4.65 |
| | | | | | | add Pucca Building | 1000 square feet | 1,000 * ₹651 | 6.51 |
| | | | | | | add 2 Kaccha Building | 1200*2= 2400 square feet | 2,400*₹367 | 8.81 |
| | | | | | | Total valuation of property | | | 661.15 |
| | | | | | | less valuation as per document | | | 157.60 |
| | | | | | | Less valuation (6-7) | | | 503.55 |
| | | | | | | SD less levied | | | 31.13 |
| | | | | | | RF less levied | | | 4.03 |
| | | | Total (9+10) | | | 35.16 | | | |

During test check of registered documents in the office of SR, Ambikapur we noticed (February 2016) that an agreement to sell the commercial property was signed between the executants on August 2008, mentioning the execution of the deeds within three months of signing of this agreement. Thereafter sale consideration of ₹ 65.00 lakh was executed (September 2012) and it was registered on April 2013 by determining the market value as ₹ 1.58 crore. As the document was registered in the year 2013-14, the SR should have determined the market value of the property as ₹ 6.61 crore, but the SR valued the property as per the date of execution of deeds resulting in undervaluation of property by ₹ 5.04 crore on which differential SD & RF of ₹ 35.16 lakh was recoverable.

Grand Total A & B

(₹ in lakh)

| | A | B | Total | |
|---------------------------------------|--------------|--------------|--------------|--------------|
| Area (in square metre) | 49,900.18 | 13,430.00 | 63,330.18 | |
| Market Value as per Guidelines | 679.08 | 661.15 | 1340.23 | |
| Market Value as per Documents | 467.14 | 157.60 | 624.74 | |
| Short realisation | SD | 13.15 | 31.13 | 44.28 |
| | RF | 1.69 | 4.03 | 5.72 |
| | Total | 14.84 | 35.16 | 50.00 |

Appendix 6.1

(Referred to in paragraph 6.5)

Detail of penalty not realised due to excess wastage in transportation of liquor

(₹ in lakh)

| Month | Total Permit | Total Dispatched (in PL) | Total Received (in PL) | Permissible loss(in PL) | Actual loss(in PL) | Excess loss(in PL) | Loss in Duty |
|----------------|--------------|--------------------------|------------------------|-------------------------|--------------------|--------------------|--------------|
| April 2014 | 65 | 4,58,939.900 | 4,56,721.520 | 1,147.350 | 2,218.381 | 1,071.031 | 1.07 |
| May 2014 | 60 | 3,91,762.300 | 3,84,747.575 | 979.406 | 7,014.725 | 6,035.319 | 6.04 |
| June 2014 | 68 | 4,92,706.700 | 4,90,218.028 | 1,231.767 | 2,488.672 | 1,256.905 | 1.26 |
| July 2014 | 87 | 6,04,449.800 | 6,01,571.439 | 1,511.125 | 2,878.361 | 1,367.236 | 1.37 |
| August 2014 | 70 | 5,09,766.240 | 5,07,257.442 | 1,274.416 | 2,508.798 | 1,234.382 | 1.23 |
| September 2014 | 93 | 6,73,778.540 | 6,64,852.538 | 1,684.446 | 8,926.002 | 7,241.556 | 7.24 |
| October 2014 | 38 | 2,74,943.160 | 2,73,702.365 | 687.358 | 1,240.796 | 553.438 | 0.55 |
| November 2014 | 38 | 2,77,594.300 | 2,75,803.918 | 693.986 | 1,790.382 | 1,096.396 | 1.10 |
| December 2014 | 36 | 2,50,664.450 | 2,49,500.563 | 626.661 | 1,163.887 | 537.226 | 0.54 |
| January 2015 | 38 | 2,88,261.450 | 2,86,916.922 | 720.654 | 1,344.529 | 623.875 | 0.62 |
| February 2015 | 41 | 3,17,599.650 | 3,16,342.124 | 793.999 | 1,257.526 | 463.527 | 0.46 |
| March 2015 | 34 | 2,68,466.750 | 2,60,931.595 | 671.167 | 7,535.155 | 6,863.988 | 6.86 |
| Total | 668 | 48,08,933.240 | 47,68,566.027 | 12,022.335 | 40,367.214 | 28,344.879 | 28.34 |

Applicable rate of Excise Duty for the year 2014-15: ₹ 100 per Proof Litre

Appendix 7.1

(Referred to in paragraph 7.4)

Detail of less realisation of royalty on middling dispatch

| Period | Quantity dispatched (in MT) | Basic pit head Run of Mines (ROM) price for sectors other than power utilities per MT | Rate of royalty | Royalty payable (₹ in lakh) | Amount paid (₹ in lakh) | Short realisation (₹ in lakh) |
|--------------------------|-----------------------------|---|------------------------------|-----------------------------|-------------------------|-------------------------------|
| <i>1</i> | <i>2</i> | <i>3</i> | <i>4= 14 per cent of (3)</i> | <i>5=(2)*(4)</i> | <i>6</i> | <i>7=(5)-(6)</i> |
| 10.05.2012 to 31.03.2013 | 40,18,953.64 | ₹ 490 | ₹ 68.60 | ₹ 2,757.00 | ₹ 2,306.88 | ₹ 450.12 |
| 01.04.2013 to 27.05.2013 | 6,18,226.21 | ₹ 490 | ₹ 68.60 | ₹ 424.10 | ₹ 354.86 | ₹ 69.24 |
| 28.05.2013 to 31.03.2014 | 32,28,478.29 | ₹ 540 | ₹ 75.60 | ₹ 2,440.73 | ₹ 2,033.94 | ₹ 406.79 |
| 01.04.2014 to 31.03.2015 | 38,68,347.51 | ₹ 540 | ₹ 75.60 | ₹ 2,924.47 | ₹ 2,437.06 | ₹ 487.41 |
| Total | 1,17,34,006.31 | | | ₹ 8,546.30 | ₹ 7,132.74 | ₹ 1,413.56 |

Appendix 7.2

(Referred to in paragraph 7.5)

Detail of less realisation of royalty on G-7 and G-12 grade coal

| Month | Total Production (in MT) | | Dispatch (in MT) | | | Royalty Payable(₹in lakh) | | | Royalty Paid (₹in lakh) | Short realisation(₹in lakh) | Interest @ 24% p.a.(₹in lakh) |
|---------------------------|--------------------------|-----------------|--------------------|--------------------|--------------------|---------------------------|---------------|---------------|-------------------------|-----------------------------|-------------------------------|
| | G-7 | G-12 | G-7 | G-12 | Total | G-7 | G-12 | Total | | | |
| January 2012 | 29,680 | 38,533 | 28,584.99 | 38,033.20 | 66,618.19 | 50.31 | 36.32 | 86.63 | 80.91 | 5.72 | 5.49 |
| February 2012 | 36,113 | 26,381 | 35,774.90 | 27,558.40 | 63,333.30 | 62.96 | 26.32 | 89.28 | 82.13 | 7.15 | 6.73 |
| March 2012 | 39,493 | 44,003 | 37,597.64 | 40,890.52 | 78,488.16 | 66.17 | 39.05 | 105.22 | 97.70 | 7.52 | 6.92 |
| April 2012 | 26,852 | 31,718 | 27,168.46 | 33,528.29 | 60,696.75 | 47.82 | 32.02 | 79.84 | 74.40 | 5.44 | 4.89 |
| May 2012 (upto 9.05.2012) | 28,024 | 29,788 | 7,299.10 | 8,857.44 | 16,156.54 | 12.85 | 8.46 | 21.31 | 19.85 | 1.46 | 1.28 |
| Total | 1,60,162 | 1,70,423 | 1,36,425.09 | 1,48,867.85 | 2,85,292.94 | 240.11 | 142.17 | 382.28 | 354.99 | 27.29 | 25.31 |

Rate of Royalty for **G-7 grade** = ₹ 90 + 5 per cent of ₹ 1720 = ₹ 176 per MT

Rate of Royalty for **G-12 grade** = ₹ 55 + 5 per cent of ₹ 810 = ₹ 95.50 per MT