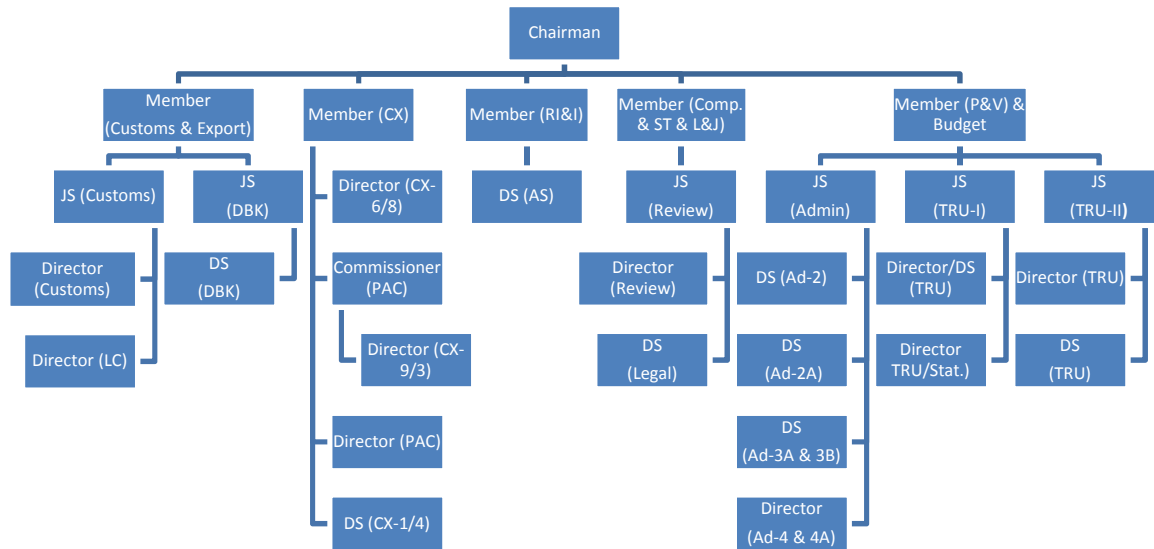

APPENDICES

Appendix I

Organisational Chart of Central Board of Excise and Customs



Appendix II
(Reference: Paragraph 4.1)

(₹ in crore)

Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
Non Payment of Service Tax					
1	25B	26.75	26.75		Hyderabad ST
2	40D	18.71	18.71	14.01	Ludhiana
3	5A	8.63	7.53		Mumbai ST-I
4	6B	6.59	6.59	6.59	Mumbai ST-VII
5	14B	1.93	1.93	1.93	Mumbai ST VII
6	10D	1.80	1.80	1.80	Vadodara-I
7	10A	1.14	1.14	1.14	Patna
8	27D	1.01	1.01	1.01	Chennai ST-I
9	29B	0.82	0.82		Bhubaneswar-II
10	24B	0.78	0.78	0.37	Hyderabad ST
11	88D	0.59	0.59	0.31	Bengaluru ST I
12	11A	0.53	0.53	0.21	Patna
13	6A	0.51	0.51	0.30	Mumbai ST-I
14	10B	0.41	0.41	0.41	Mumbai ST-VII
15	13A	0.40	0.40	0.40	Jaipur
16	20B	0.35	0.35	0.35	Hapur
17	37B	0.30	0.30	0.30	Ahmedabad ST
18	5B	0.16	0.16	0.16	Chennai ST-II
19	4B	0.14	0.14	0.14	Hyderabad-IV
20	12D	0.14	0.14	0.14	Vadodara-I
21	56D	0.14	0.14	0.14	Mumbai ST-VII
22	16A	0.13	0.13	0.13	Faridabad-I

Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
23	15B	0.13	0.13	0.13	Mumbai ST-VI
24	17B	0.12	0.12	0.12	Mumbai ST-VII
25	9B	0.11	0.11	0.11	Mumbai ST-VII
26	24D	0.10	0.10	0.10	Chennai-IV
Short Payment of Service Tax					
27	62D	6.47	6.47		Mumbai ST-VII
28	23B	3.88	3.88	3.88	Hyderabad ST
29	32B	2.20	2.20	2.20	Mumbai ST-VII
30	55D	2.10	2.10		Kolkata ST-I
31	21B	1.71	1.71	0.94	Jamshedpur
32	7B	0.85	0.85	0.85	Mumbai ST-VII
33	28B	0.52	0.52	0.52	Nagpur-II
34	93D	0.50	0.50	0.50	Cochin
35	34B	0.44	0.44		Visakhapatnam
36	35B	0.27	0.27	0.10	Trivandrum
37	39D	0.16	0.16	0.16	Haldia
38	8B	0.13	0.13	0.13	Delhi ST-III
39	27B	0.12	0.12	0.12	Hyderabad-II
40	18B	0.11	0.11	0.11	Nagpur-II
41	19B	0.11	0.11	0.11	Cochin
42	12B	0.11	0.11	0.11	Chennai ST-IV
Irregular Availing/Utilisation of CENVAT Credit					
43	25D	10.23	10.23	0.05	Chennai-III
44	63D	0.65	0.65		Mumbai ST-III
45	99D	0.58	0.58	0.58	Mumbai ST-I

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Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
46	2B	0.41	0.41	0.41	Rajkot
47	14A	0.40	0.40	0.40	Jaipur
48	61D	0.32	0.32	0.32	Mumbai ST-VII
49	79D	0.31	0.31		Chennai LTU
50	1A	0.26	0.26	0.26	Pune-II
51	13B	0.24	0.24	0.24	Madurai
52	33B	0.16	0.16	0.16	Mumbai ST-VII
53	15A	0.15	0.15	0.15	Mumbai ST-V
54	2A	0.14	0.14	0.14	Mumbai ST-III
55	3B	0.12	0.12	0.12	Indore
56	36B	0.10	0.10	0.10	Nagpur-II
Non Payment of Interest					
57	31B	0.41	0.41	0.41	Mumbai ST-VII
58	11B	0.28	0.28	0.28	Mumbai ST-VII
59	16B	0.15	0.15	0.15	Mumbai ST-VII
60	4A	0.13	0.13	0.13	Nagpur-II
61	22B	0.13	0.13	0.11	Ranchi-II
62	26B	0.11	0.11	0.11	Hyderabad-ST
Small money value observations which were accepted by the department and rectificatory action taken but not converted into Draft Audit Paragraphs					
63		19.99	19.99	10.59	
	Total	127.37	126.27	54.74	

Appendix III
(Reference: Paragraph 5.2)

(₹ in crore)

Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
Broadening of Tax Base					
1	81D	8.02	8.02		Cochin
Failure of Scrutiny of Returns					
2	43D	0.82	0.82	0.82	Chandigarh-I
3	26D	0.19	0.19	0.19	Trichy
Internal Audit Not Conducted					
4	28D	47.30	47.30		Chennai ST-II
5	1D	4.82	4.82		Bhavnagar
6	77D	1.31	1.31		Chennai ST II
7	84D	1.22	1.22		Kolkata ST-I
8	108D	1.22	1.22		Kolkata ST-I
9	112D	1.22	1.22		Kolkata ST-I
10	13D	1.18	1.18	1.18	Vadodara-I
11	91D	1.05	1.05	1.05	Delhi ST-II
12	70D	0.94	0.94		Delhi ST-II
13	53D	0.92	0.92	0.75	Delhi ST-I
14	44D	0.89	0.89	0.40	Chennai ST II
15	67D	0.84	0.84	0.84	Mumbai ST-III
16	3D	0.81	0.81	0.66	Vadodara-I
17	60D	0.68	0.68	0.68	Mumbai ST-III
18	105D	0.60	0.60	0.60	Delhi ST-I
19	101D	0.37	0.37	0.37	Delhi ST-III
20	52D	0.33	0.33	0.33	Delhi ST-III

Report No. 41 of 2016 (Indirect Taxes – Service Tax)

Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
21	20D	0.32	0.32	0.32	Hyderabad ST
22	32D	0.32	0.32	0.32	Delhi ST-I
23	65D	0.32	0.32	0.32	Mumbai ST-III
24	5D	0.29	0.29	0.29	Vadodara-I
25	57D	0.27	0.27	0.27	Mumbai ST-VII
26	68D	0.27	0.27	0.27	Mumbai ST-III
27	15D	0.25	0.25	0.25	Delhi ST-I
28	58D	0.24	0.24	0.24	Mumbai ST-VII
29	59D	0.22	0.22	0.22	Mumbai ST-III
30	102D	0.20	0.20	0.20	Delhi ST-III
31	7D	0.19	0.19	0.19	Vadodara-I
32	69D	0.19	0.19	0.19	Delhi ST II
33	30D	0.18	0.18	0.18	Delhi ST-I
34	29D	0.16	0.16	0.16	Delhi ST-II
35	115D	0.16	0.16	0.16	Delhi ST-I
36	6D	0.15	0.15	0.15	Ahmedabad-III
37	34D	0.15	0.15	0.15	Delhi ST-III
38	22D	0.14	0.14	0.14	Mumbai ST-VII
39	35D	0.13	0.13	0.13	Delhi ST-II
40	74D	0.12	0.12	0.12	Chandigarh-I
41	103D	0.12	0.12		Delhi ST-II
42	104D	0.12	0.12	0.12	Delhi ST-III
43	71D	0.11	0.11		Delhi ST-II
44	106D	0.11	0.11	0.11	Delhi ST-II
45	31D	0.10	0.10	0.10	Delhi ST-III

Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
46	33D	0.10	0.10	0.10	Delhi ST-II
Internal Audit Did Not Detect the Lapse					
47	46D	10.58	10.58		Cochin
48	11D	3.50	3.50		Vadodara-II
49	89D	1.73	1.73	0.40	Bengaluru ST-II
50	97D	0.86	0.86		Udaipur
51	2D	0.41	0.41	0.41	Rajkot
52	76D	0.41	0.41		Alwar
53	72D	0.37	0.37	0.37	Raipur
54	50D	0.36	0.36	0.36	Daman
55	4D	0.31	0.31	0.31	Vadodara-II
56	21D	0.22	0.22	0.22	Cochin
57	18D	0.21	0.21	0.21	Indore
58	109D	0.21	0.21	0.21	Bengaluru ST-I
59	73D	0.17	0.17	0.17	Bilaspur
60	8D	0.14	0.14		Rajkot
61	78D	0.14	0.14	0.14	Chennai ST-I
62	113D	0.11	0.11	0.11	Chennai-IV
63	107D	0.11	0.11		Hyderabad ST
	Total	99.50	99.50	15.48	

Glossary

ACES	Automation of Central Excise and Service Tax
AFR	Audit Follow-up Register
AICTE	All India Council for Technical Education
AMF	Assessee Master File
APR	Audit Planning Register
BE	Budget Estimate
BIFR	Board for Industrial and Financial Reconstruction
Board	Central Board of Excise and Customs (CBEC)
BSNL	Bharat Sanchar Nigam Limited
CAAT	Computer Aided Audit Technique
CB	Closing Balance
CBDT	Central Board of Direct Taxes
CBEC	Central Board of Excise and Customs
CDR	Chief Departmental Representative
CEGAT	Customs, Excise & Gold (Control) Appellate Tribunal
CENVAT	Central value added tax
CERA	Central Excise Receipt Audit
CESTAT	Customs, Excise and Service Tax Appellate Tribunal
CTF	Centralised Task Force
CX	Central Excise
DAP	Draft Audit Paragraph
DAR	Draft Audit Report
DG	Director General
DGCEI	Director General of Central Excise (Intelligence)
DGST	Director General of Service Tax
DGPM	Director General of Performance Management

DGTPS	Director General of Tax Payers Services
DRI	Directorate of Revenue Intelligence
DRT	Debt Recovery Tribunal
DGICCE	Director General of Inspection Customs and Central Excise
DoR	Department of Revenue
EA	Excise Audit
EHP	Early Hearing Petition
FAR	Final Audit Report
FIU	Financial Intelligence Unit
FY	Financial Year
GDP	Gross Domestic Product
GTA	Goods Transport Agency
HC	High Court
HQ	Headquarters
IAP	Internal Audit Party
IFCI	Industrial Finance Corporation of India
INTOSAI	International Organization of Supreme Audit Institutions
IT	Information Technology
ITD	Income Tax Department
ITR	Income Tax Return
JDA	Joint Development Agreement
JVA	Joint Venture Agreement
LTU	Large Taxpayer Unit
MCM	Monitoring Committee Meeting
MIS	Management Information System
Ministry / Department	Ministry of Finance (Department of Revenue)

MTR	Monthly Technical Report
NTC	National Textiles Corporation
OB	Opening Balance
OIA	Order-in-Appeal
OIO	Order-in-Original
ONGC	Oil and Natural Gas Corporation
OL	Official Liquidator
PD	Principal Director
PLA	Personal Ledger Account
Pr. CIT	Principal Commissioner of Income Tax
PSU	Public sector undertaking
R & C	Review and Correction
RE	Revised Estimate
RFD	Research Framework Document
SC	Supreme Court
SCN	Show Cause Notice
SLP	Special Leave Petition
SOF	Statement of Facts
ST	Service Tax
STAM	Service Tax Audit Manual
TAR	Task Arrears Recovery
TDS	Tax Deducted at Source
TRU	Tax Research Unit
VCES	Voluntary Compliance Encouragement Scheme
WDP	Workforce Development Program