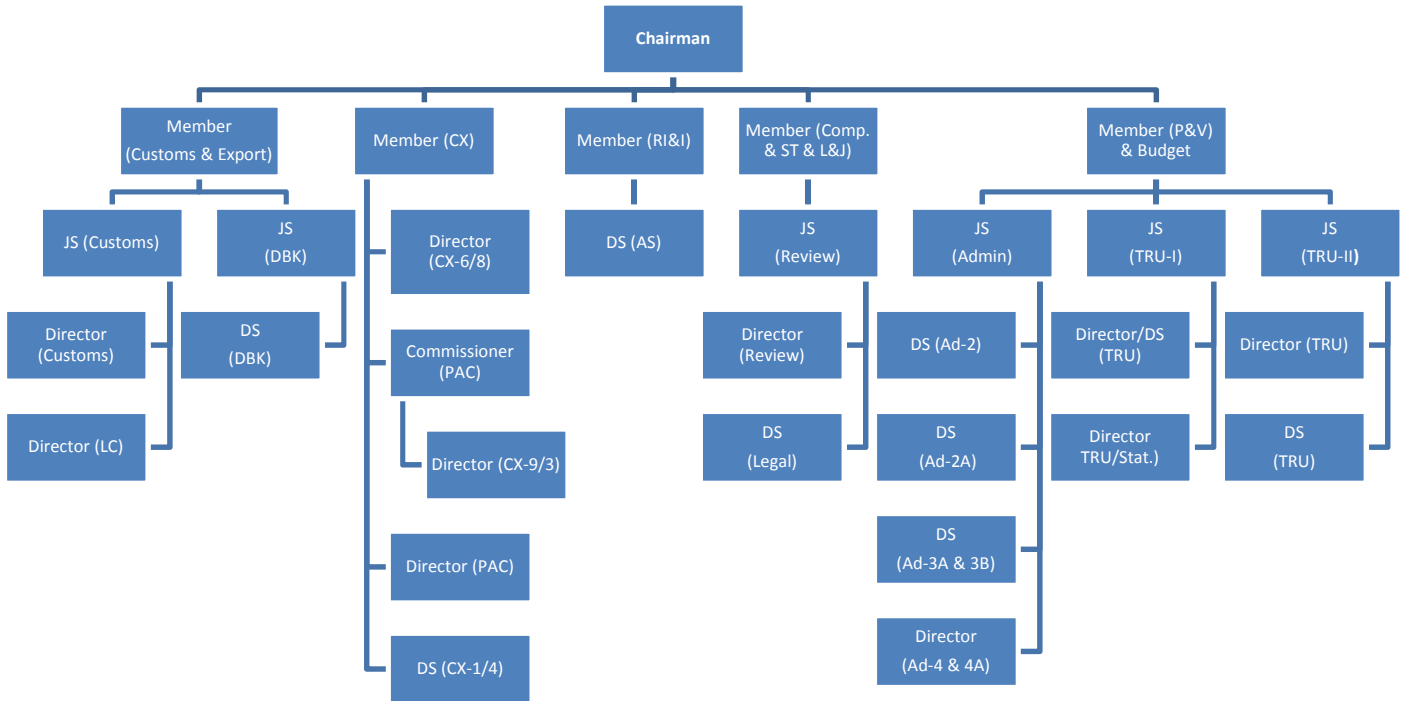

APPENDICES

Appendix I
Organisational structure of CBEC
(Reference: Paragraph 1.3)



Appendix-II
Unregistered service providers and their gross receipts noticed
from the data collected from Registrar of Companies (ROC)
(Reference: Paragraph 2.5.5.1)

(₹ in lakh)

Sl. No.	Name of Service Provider	PAN/TIN number	Period	Gross Receipts
1	Edunova Education Foundation, Ahmedabad	AADCE0039M	2013-14	11.16
			2014-15	2.71
			2015-16	0.00
2	Gateways Migration & Education Pvt. Ltd., Ahmedabad	AAECG2987K	2013-14	119.74
			2014-15	139.61
			2015-16	132.04
3	Genesis Learning Initiatives Pvt. Ltd, Ahmedabad	AADCG6832C	2013-14	448.19
			2014-15	469.27
			2015-16	441.85
4	Gujarat Foundation for Entrepreneurial Excellence, Ahmedabad	AAECG4260F	2013-14	0.00
			2014-15	319.18
			2015-16	155.95
5	Hands-on Educational Resources Pvt. Ltd., Ahmedabad	AACCH7115G	2013-14	56.34
			2014-15	20.23
			2015-16	5.99
6	Indo-American Immigration and Education Services Pvt. Ltd., Ahmedabad	AACCI6104J	2013-14	0.00
			2014-15	0.00
			2015-16	12.09
7	ISBM Excellenz Education Pvt. Ltd., Ahmedabad	CIN - U80301GJ2009 PTC056389	2013-14	30.72
			2014-15	0.00
			2015-16	0.00
8	NCVT Institute Pvt. Ltd., Ahmedabad	AADCN4264D	2013-14	0.00
			2014-15	14.11
			2015-16	0.00
9	Neptune Educational Consultants Pvt. Ltd., Ahmedabad	AACCN5204E	2013-14	360.52
			2014-15	691.86
			2015-16	627.00
10	Pellucid Knowledge Solution Pvt. Ltd., Ahmedabad	AAGCP5655F	2013-14	0.00
			2014-15	16.28
			2015-16	18.06
11	Redbricks Education Foundation, Ahmedabad	AAECR2399G	2013-14	61.12
			2014-15	96.34
			2015-16	159.89
12	Redbricks Junior Education Limited, Ahmedabad	AADCC5397E	2013-14	78.33
			2014-15	90.85

Sl. No.	Name of Service Provider	PAN/TIN number	Period	Gross Receipts
			2015-16	101.29
13	Holistic Alliance Education Private Limited	AACCH1438C /U80302RJ2008 PTC027942	2014-15	67.60
			2015-16	78.24
14	Globetrotters Educational Innoventions Private Limited	AACCG7895E / U80302RJ2007 PTC023965	2013-14	2737.71
			2014-15	3172.64
			2015-16	3919.65
15	Chaprana Career Consultancy Pvt. Ltd., Jaipur	AACCC3782G / U80302RJ2004 PTC019311	2014-15	11.96
16	TULSI Edutainment Pvt. Ltd., Jaipur	AADCT6584C / U80302RJ2010 PTC033457	2014-15	11.13
17	Strands Education Pvt. Ltd., Ajmer	AAQCS8722C / U80302RJ2012 PTC037555	2014-15	12.41
			2015-16	13.52
18	Sea Stone Marine Academy Pvt. Ltd., Jaipur	AAFBCB5604B / U80302RJ2013 PTC043150	2014-15	18.72
			2015-16	18.95
19	International Institute of Management and Technology Studies, jaipur	AADCI3389N / U80302RJ2013 PTC043006	2013-14	167.36
			2014-15	156.38
20	Anima Educare Academy Pvt. Ltd., Jhunjhunu	AAICA9077C / U80302RJ2010 PTC03736	2014-15	12.85
			2015-16	5.60
21	Divine Institute of Information Technology Pvt. Ltd., Jaipur	AAECD7677H / U80302RJ2012 PTC040548	2013-14	20.22
			2014-15	16.84
22	IDA Education Private Limited, Jaipur	AACCI4381D / U80302RJ2010 PTC033075	2013-14	118.53
			2014-15	39.78
23	IIFA (INDIA) Private Ltd., Jaipur	AABCI3570K / U80302RJ2005 PTC020691	2013-14	69.52
			2014-15	108.50
Total				15,458.83

Appendix III
List of cases of non-compliance by assessees
accepted by the Ministry
(Reference: Paragraph 3.1)

(₹ in crore)

Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
Non Payment of Service Tax					
1	30D	4.58	4.58		Ahmedabad ST
2	33D	2.88	2.88		Ahmedabad ST
3	4B	2.65	2.65		Vadodara-I
4	1A	2.44	2.44	2.44	Pune-II
5	31D	1.81	1.81		Vadodara-I
6	122D	1.75	1.75		Jaipur
7	6D	0.95	0.95		Pune-II
8	42B	0.88	0.88		Bilaspur
9	30B	0.84	0.84	0.84	Mumbai ST-V
10	14A	0.83	0.83	0.78	Bhopal
11	22B	0.72	0.72	0.72	Jalandhar
12	9A	0.65	0.65	0.03	Kolkata ST-II
13	8A	0.57	0.57		Kolkata ST-II
14	5A	0.47	0.47		Ludhiana
15	32B	0.47	0.47		Ahmedabad-III
16	15B	0.46	0.46	0.46	Delhi ST-II
17	9D	0.44	0.44	0.44	Hyderabad-I
18	10A	0.40	0.40		Kolkata ST-II
19	23B	0.39	0.39		Vadodara-I

Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
20	19B	0.31	0.31	0.31	Gurgaon ST-II
21	52D	0.31	0.31	0.28	Pune-II
22	2A	0.25	0.25	0.25	Kolhapur
23	40B	0.23	0.23		Calicut
24	44B	0.21	0.21	0.21	Jaipur
25	41B	0.15	0.15		Vadodara-I
26	3B	0.14	0.14	0.14	Hyderabad ST
27	21A	0.13	0.13		Lucknow
28	8B	0.12	0.12	0.12	Chandigarh-II
29	21B	0.12	0.12	0.12	Rourkela
30	37D	0.12	0.12		Vadodara-I
31	36B	0.10	0.10	0.10	Ahmedabad-III
Short Payment of Service Tax					
32	2B	2.94	2.94	2.94	Mumbai ST-V
33	6B	2.51	2.51	2.51	Mumbai ST-V
34	7B	2.45	2.45	2.45	Mumbai ST-V
35	17B	1.97	1.97	1.97	Bangalore-V
36	9B	1.65	1.65		Jaipur
37	59D	1.15	1.15	0.86	Mumbai ST-II
38	20A	0.89	0.89		Jamshedpur
39	29B	0.80	0.80	0.80	Kolhapur
40	10B	0.49	0.49	0.49	Vadodara-I
41	42D	0.49	0.49	0.26	Chennai ST-I

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Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
42	2D	0.30	0.30	0.30	Nagpur-II
43	45D	0.27	0.27	0.27	Chennai ST-I
44	35B	0.26	0.26	0.22	Calicut
45	34B	0.22	0.22		Vadodara-I
46	11D	0.21	0.21	0.21	Hyderabad ST
47	17D	0.21	0.21	0.21	Visakhapatnam
48	38B	0.17	0.17		Anand
49	25B	0.16	0.16	0.16	Calicut
50	13A	0.13	0.13		Gurgaon ST
51	26B	0.13	0.13	0.13	Cochin
52	31B	0.13	0.13	0.13	Hyderabad-II
53	11A	0.10	0.10	0.10	Delhi ST-II
Irregular Availing/Utilisation of CENVAT Credit					
54	6A	5.71	5.71	5.71	Kakinada
55	12A	2.05	2.05	0.79	Cochin
56	92D	1.42	1.42	1.42	Raipur
57	27B	0.68	0.68	0.68	Lucknow
58	13B	0.55	0.55	0.55	Bangalore LTU
59	118D	0.42	0.42		Kolkata ST-II
60	39B	0.36	0.36	0.36	Cochin
61	33B	0.33	0.33	0.33	Chennai ST-I
62	87D	0.23	0.23	0.23	Delhi ST-II
63	100D	0.19	0.19	0.19	Delhi ST-II

Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
64	56D	0.15	0.15	0.15	Mumbai ST-VI
65	1B	0.14	0.14	0.14	Kolhapur
66	28B	0.13	0.13	0.13	Kolkata ST-II
67	94D	0.13	0.13	0.13	Jaipur
68	12B	0.12	0.12	0.12	Delhi ST-II
69	14B	0.12	0.12	0.12	Chennai ST-I
70	15A	0.11	0.11	0.11	Delhi ST-II
71	11B	0.10	0.10		Cochin
Non Payment of Interest					
72	34D	0.93	0.93	0.93	Vadodara-I
73	28D	0.31	0.31	0.03	Kolkata ST-II
74	16B	0.29	0.29	0.29	Bangalore-V
75	5B	0.21	0.21	0.14	Surat-I
76	24B	0.18	0.18	0.18	Chennai ST- I
77	45B	0.15	0.15	0.15	Bilaspur
78	37B	0.12	0.12	0.12	Mumbai ST-V
79	18B	0.10	0.10	0.10	Jaipur
80	20B	0.10	0.10	0.10	Delhi ST-II
Small money value observations which were accepted by the department and rectificatory action taken but not converted into Draft Audit Paragraphs					
		22.51	22.51	19.66	
	Total	81.84	81.84	53.85	

Appendix IV
List of cases on departmental lapses
accepted by the Ministry
(Reference: Paragraph 4.2, 4.3, 4.4 and 4.5)

(₹ in crore)

Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
Section A: Failure in Scrutiny of Returns					
1	61D	2.80	2.80	2.80	Mumbai ST-II
2	39D	1.42	1.42	1.42	Kolkata ST-I
3	75D	0.69	0.69	0.69	Bangalore ST-II
4	27D	0.62	0.62	0.62	Kolkata ST-II
5	72D	0.47	0.47	0.47	Bangalore ST-II
6	29D	0.41	0.41	0.24	Kolkata ST-II
7	73D	0.38	0.38	0.38	Bangalore ST-II
8	41D	0.16	0.16	0.16	Chandigarh-I
9	60D	0.16	0.16	0.16	Mumbai ST-VI
10	107D	0.11	0.11	0.11	Indore
Section B: Non Conduct of Internal Audit					
11	104D	10.98	10.98		Mumbai ST-V
12	88D	6.24	6.24	6.24	Bangalore ST-II
13	21D	1.74	1.74		Bhubaneswar-I
14	80D	0.77	0.77		Chennai ST-I
15	96D	0.68	0.68		Mumbai ST-V
16	89D	0.58	0.58	0.58	Bangalore ST-II
17	51D	0.47	0.47		Jamshedpur
18	66D	0.45	0.45	0.45	Delhi ST-II

Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
19	5D	0.41	0.41	0.41	Mumbai ST-IV
20	114D	0.35	0.35	0.35	Rourkela
21	53D	0.28	0.28	0.28	Mumbai ST-V
22	3D	0.25	0.25	0.25	Mumbai ST-I
23	16D	0.23	0.23	0.23	Hyderabad ST
24	99D	0.21	0.21	0.21	Delhi ST-II
25	54D	0.14	0.14	0.14	Kolhapur
26	55D	0.13	0.13	0.13	Mumbai ST-VI
27	67D	0.13	0.13		Delhi ST-III
28	124D	0.13	0.13	0.13	Delhi ST-III
29	1D	0.11	0.11	0.11	Mumbai ST-V
Section C: Non-detection of lapse by Internal Audit					
30	62D	0.84	0.84		Cochin
31	38D	0.60	0.60	0.39	Vadodara-I
32	70D	0.55	0.55	0.55	Bangalore LTU
33	36D	0.54	0.54	0.54	Vadodara-I
34	108D	0.48	0.48		Ahmedabad ST
35	78D	0.32	0.32		Bangalore ST-II
36	79D	0.32	0.32	0.32	Bangalore ST-II
37	18D	0.17	0.17	0.17	Hyderabad-III
38	112D	0.11	0.11		Vadodara I
Section D: Shortcomings in functioning of Jurisdictional Commissionerates					
39	71D	2.72	2.72	2.72	Bangalore LTU

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Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
40	85D	0.21	0.21	0.21	Cochin
41	43D	0.17	0.17		Chennai ST-II
	Total	38.53	38.53	21.46	

Appendix V**List of observations on departmental lapse not accepted/reply awaited discussed in Chapter-IV
(Reference: Paragraph 4.2, 4.3, 4.4, 4.5 and 4.6)**

(₹ in crore)

Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
Section A: Failure in Scrutiny of Returns					
1	101D	16.19		5.52	Mumbai ST-II
Section B: Non-conduct of Internal Audit					
2	129D	0.49			Chandigarh-I
3	13D	0.32	0.32	0.32	Hyderabad ST
Section C: Non-detection of lapse by Internal Audit					
4	126D	23.35			Bangalore ST-II
5	123D	10.96	10.96		Vadodara-I
6	64D	8.60	8.60		Cochin
7	65D	5.31	5.31		Cochin
8	98D	2.84	2.84	2.84	Mumbai LTU
9	133D	2.15	2.15		Vadodara-I
10	102D	1.77			Mumbai ST-II
11	77D	1.69		1.69	Bangalore ST-II
12	115D	1.57	1.57	1.04	Mumbai ST-II
13	76D	1.32		1.10	Bangalore ST-II
14	35D	1.25	1.25	1.25	Kutch
15	19D	0.99	0.99		Hyderabad ST
16	68D	0.77	0.77		Delhi ST-I
17	120D	0.72	0.72		Nellore
18	106D	0.70			Indore

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Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
19	10D	0.62	0.62	0.62	Guntur
20	46D	0.50	0.50	0.50	Cochin
21	14D	0.42			Visakhapatnam
22	113D	0.38	0.38	0.38	Vadodara-I
23	24D	0.38			Jaipur
24	103D	0.34	0.34	0.34	Mumbai ST-II
25	109D	0.34	0.34	0.34	Trichy, Coimbatore
26	25D	0.33	0.33		Jaipur
27	105D	0.24	0.24		Bhopal
28	74D	0.24		0.24	Bangalore ST-II
29	22D	0.23	0.23	0.23	Jaipur
30	49D	0.22	0.22	0.05	Dhanbad
31	8D	0.20	0.20		Hyderabad ST
32	138D	0.20			Indore
33	15D	0.17	0.17		Visakhapatnam
34	44D	0.17			Chennai ST-I
35	12D	0.16	0.16		Guntur
36	116D	0.15	0.15	0.15	Cochin
37	81D	0.15	0.15	0.15	Chennai ST-II
38	97D	0.13		0.13	Mumbai ST-II
39	111D	0.10	0.10		Ahmedabad ST
40	47D	24.16	24.16		Hyderabad ST
41	63D	2.72	2.72		Cochin
42	127D	1.81	1.81	1.81	Mumbai ST-V

Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
43	20D	1.45	1.45		Hyderabad-II
44	32D	0.66	0.66	0.10	Daman
45	134D	0.62	0.62		Ahmedabad ST
46	121D	0.55	0.55		Jaipur
47	135D	0.40	0.40		Chennai ST-II
48	23D	0.37	0.37		Jaipur
49	117D	0.27	0.27	0.27	Jaipur
50	57D	0.25	0.25	0.25	Mumbai ST-VI
51	83D	0.23	0.23		Calicut
Section D: Shortcomings in functioning of Jurisdictional Commissionerates					
52	50D	3.84			Patna
53	84D	0.63	0.63		Cochin
54	110D	0.63	0.63		Ahmedabad ST
55	48D	0.35	0.35		Hapur
56	119D	0.35	0.35		Kolkata ST-I
57	90D	0.32			Bangalore ST-II
58	7D	0.32	0.32	0.31	Hyderabad ST
59	91D	0.24	0.24	0.24	Bangalore ST-II
60	4D	0.20	0.20		Mumbai LTU
61	95D	0.20	0.20		Chandigarh-I
62	131D	0.12		0.12	Chennai ST-II
Total		127.35	76.02	19.99	

Note: Sl. No. 40 to 51 represent cases where the Ministry stated that the explanation of the official responsible for the lapse being called for. Final reply was awaited in these cases.