

Appendix-I
(Ref. Para 1.1.2)
Details of tax revenue raised

(₹ in crore)

Sl. No.	Head of revenue	2012-13		2013-14		2014-15		2015-16		2016-17		Percentage of increase (+)/ decrease (-) in 2016-17 over 2015-16
		BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual	
1.	Taxes on sales, trade etc.	20,167.37	18,554.76	22,783.98	21,931.09	27,472.66	24,021.91	29,115.91	26,050.16	32,018.09	27,982.69	(+) 7.42
2.	Stamp duty and registration fees	2,940.74	4,357.23	4,500.00	4,053.07	5,399.06	4,196.20	4,597.67	4,174.97	5,199.09	4,382.73	(+) 4.98
3.	State excise	2,786.47	2,621.43	3,202.02	3,017.66	3,810.41	3,587.02	4,418.15	4,015.12	4,698.29	5,226.16	(+) 30.16
4.	Land revenue	1,805.27	2,023.72	3,942.82	2,253.54	2,829.13	2,275.74	3,031.85	2,456.27	2,643.06	2,568.66	(+) 4.58
5.	Taxes and duties on electricity	884.46	1,837.15	1,380.00	1,213.30	1,403.74	1,946.83	1,660.22	2,091.63	1,909.25	1,318.87	(-) 36.95
6.	Taxes on vehicles	1,595.13	1,221.55	1,389.97	1,350.66	1,667.96	1,504.68	1,590.00	1,707.02	1,903.40	1,869.86	(+) 9.54
7.	Others	1,042.80	2,192.65	2,584.83	2,011.24	2,830.99	1,879.60	2,083.01	1,996.91	2,402.33	2,117.49	(+) 6.04
Total		31,222.24	32,808.49	39,783.62	35,830.56	45,413.95	39,411.98	46,496.81	42,492.08	50,773.51	45,466.46	(+) 7.00

Source: Finance Accounts and Budget Publications of the Government of West Bengal.

Appendix-II
(Ref. Para 1.1.2)
Details of non-tax revenue raised

(₹ in crore)

Sl. No.	Head of revenue	2012-13		2013-14		2014-15		2015-16		2016-17		Percentage of increase (+)/ decrease (-) in 2016-17 over 2015-16
		BE	Actual	BE	Actual	BE	Actual	BE	Actual	BE	Actual	
1.	Interest receipts	1,008.14	934.10	478.41	986.29	775.45	277.46	1,152.93	334.94	323.80	1,201.24	(+) 258.64
2.	Miscellaneous general services	88.71	187.96	330.46	231.78	227.73	185.79	276.89	180.24	219.47	182.66	(+) 1.34
3.	Forestry and wild life	93.00	113.61	111.89	123.76	137.47	135.73	144.35	134.86	160.32	126.48	(-) 6.21
4.	Police	127.67	133.76	184.87	139.17	161.85	126.61	162.33	104.38	147.69	143.68	(+) 37.65
5.	Other non-tax receipts	1,945.34	548.72	650.57	541.72	687.85	901.07	643.39	1,107.37	1,836.72	1,295.80	(+) 17.02
Total		3,262.86	1,918.15	1,756.20	2,022.72	1,990.35	1,626.66	2,379.89	1,861.79	2,688.00	2,949.86	(+) 58.44

Source: Finance Accounts and Budget Publications of the Government of West Bengal.

Appendix-III

(Ref: Para-1.9)

Units planned and audited in 2016-17

Category/Nature of Audit	Total number of units	No. of units planned for audit	No. of units audited
Value Added Tax			
Sales Tax/VAT units consisting of Corporate Division; DCT; Charge offices; Cess on Petrol, diesel etc. and Check Posts	109	39	39
Other receipts			
State Excise (Receipt cum expenditure)	37	12	12
Stamp Duty and Registration Fees including Non-Judicial Stamp (Receipt cum expenditure)	271	61	61
Motor Vehicles Tax	27	15	15
Amusement Tax	22	8	8
Profession Tax	35	11	11
Land Revenue	22	10	10
Minor Minerals and Mining Receipts	28	13	13
Electricity Duty	21	5	5
Departmental Receipts	1	0	0
Total	573	174	174

Appendix-IV

(Ref: Para-4.5)

Taxes and special fees not realised

(₹ in lakh)

Sl. No.	Name of the RA	Period of Audit	Tax, additional tax and penalty		Special fees		Total amount not realised
			Total no. of defaulter vehicles	Amount not realised	Total no. of defaulter vehicles	Amount not realised	
1.	Alipurduar	2013-15	1,279	182.92	Nil	Nil	182.92
2.	Asansol	2013-15	4,821	1,309.83	278	9.72	1,319.55
3.	Bankura	2014-15	2,420	177.63	23	0.57	178.20
4.	Barasat	2014-15	6,865	1,284.61	258	5.84	1,290.45
5.	Barrackpore	2014-15	5,322	1,366.83	495	11.58	1,378.41
6.	Birbhum	2014-15	3,200	339.98	142	3.32	343.30
7.	Cooch Behar	2013-15	1,665	114.11	Nil	Nil	114.11
8.	Dakshin Dinajpur	2012-15	1,528	154.62	32	0.90	155.52
9.	Hooghly	2013-15	4,407	745.48	155	4.75	750.23
10.	Howrah	2014-15	5,221	910.70	194	5.62	916.32
11.	Malda	2012-15	4,279	602.72	294	9.00	611.72
12.	Murshidabad	2014-15	4,054	549.94	139	3.46	553.40
13.	Paschim Medinipur	2014-15	5,707	716.39	143	3.32	719.71
14.	Purba Medinipur	2014-15	2,082	396.41	180	3.72	400.13
15.	Purulia	2014-15	2,075	135.71	Nil	Nil	135.71
16.	Public Vehicles Department (PVD), Kolkata	2014-15	50,558	18,188.04	103	3.42	18,191.46
Total			1,05,483	27,175.92	2,436	65.22	27,241.14

Appendix-V
(Ref: Para-4.6)
Permit fee not realised

(₹ in lakh)

SI No.	Name of the RA	Period of Audit	No. of defaulting vehicles	permit fee not realised
1.	Alipurduar	2013-15	297	25.24
2.	Asansol	2013-15	3,816	324.36
3.	Bankura	2014-15	819	71.10
4.	Barasat	2014-15	4,542	386.24
5.	Birbhum	2014-15	1,198	101.83
6.	Cooch Behar	2013-15	70	5.59
7.	Dakshin Dinajpur	2012-15	842	70.77
8.	Hooghly	2013-15	922	78.63
9.	Howrah	2014-15	2,122	180.12
10.	Malda	2012-15	2,254	191.59
11.	Murshidabad	2014-15	1,673	142.21
12.	Paschim Medinipur	2014-15	2,903	246.18
13.	Purba Medinipur	2014-15	958	81.22
14.	Purulia	2014-15	400	33.97
15.	PVD, Kolkata	2014-15	931	76.42
Total			23,747	2,015.47

Appendix-VI

(Ref: Para-4.7)

Dealer's tax and penalty not realised

(₹ in lakh)

Sl. No.	Name of the RA	Period of default	No. of newly registered vehicles	No. of defaulter vehicles	dealer's tax and penalty not realised
1.	Alipurduar	2013-15	18,899	13,522	54.11
2.	Asansol	2013-15	43,418	34,442	137.99
3.	Bankura	2014-15	65,354	41,261	165.27
4.	Barasat	2014-15	50,252	40,170	160.76
5.	Barrackpore	2014-15	31,017	22,593	90.54
6.	Birbhum	2014-15	14,773	11,919	47.68
7.	Cooch Behar	2013-15	47,040	34,231	136.94
8.	Dakshin Dinajpur	2012-15	26,172	11,693	46.89
9.	Hooghly	2013-15	77,587	59,282	237.27
10.	Howrah	2014-15	30,491	22,115	93.75
11.	Malda	2012-15	70,275	48,862	195.62
12.	Murshidabad	2014-15	34,768	30,768	123.12
13.	Paschim Medinipur	2014-15	57,635	49,256	197.08
14.	Purba Medinipur	2014-15	20,481	16,105	64.44
15.	Purulia	2014-15	6,553	5,277	21.11
16.	PVD, Kolkata	2014-15	61,187	28,580	114.32
Total			6,55,902	4,70,076	1,886.89

Appendix-VII

(Ref: Para-4.9)

Short realisation of fitness fee

(₹ in lakh)

Sl. No.	Name of the RA	Period of Audit	No. of Vehicles produced belatedly for inspection of fitness	Fee realisable (inclusive of application fee @ ₹ 100 per vehicle)	Fee realised (inclusive of application fee @ ₹ 100 per vehicle)	Short realisation
1.	Alipurduar	2013-15	2,053	9.79	6.53	3.26
2.	Asansol	2013-15	11,050	70.15	46.77	23.38
3.	Bankura	2014-15	3,506	17.86	11.91	5.95
4.	Barasat	2014-15	9,864	53.94	35.96	17.98
5.	Barrackpore	2014-15	7,482	49.66	33.11	16.55
6.	Birbhum	2014-15	1,444	8.71	5.81	2.90
7.	Cooch Behar	2013-15	2,533	12.45	8.30	4.15
8.	Dakshin Dinajpur	2012-15	3,380	17.73	11.82	5.91
9.	Hooghly	2013-15	7,600	44.08	29.39	14.69
10.	Howrah	2014-15	4,739	27.63	18.42	9.21
11.	Malda	2012-15	8,767	51.79	34.53	17.26
12.	Murshidabad	2014-15	2,914	16.37	10.91	5.46
13.	Paschim Medinipur	2014-15	4,641	27.07	18.05	9.02
14.	Purba Medinipur	2014-15	3,190	19.50	13.00	6.50
15.	Purulia	2014-15	868	4.11	2.74	1.37
16.	PVD, Kolkata	2014-15	17,048	76.37	50.91	25.46
Total			91,079	507.21	338.16	169.05

Appendix-VIII**(Ref: Para-4.10)****Authorisation fee not realised****(₹ in lakh)**

Sl. No.	Name of the RA	Total number of defaulter vehicles	Authorisation fee realisable
1.	Asansol	565	5.66
2.	Bankura	63	0.63
3.	Barasat	725	7.26
4.	Barrackpore	3,052	30.52
5.	Birbhum	43	0.44
6.	Hooghly	661	6.62
7.	Howrah	1,258	12.59
8.	Malda	199	2.00
9.	Murshidabad	378	3.78
10.	Paschim Medinipur	896	8.96
11.	Purba Medinipur	555	5.57
12.	Purulia	20	0.21
13.	PVD, Kolkata	481	4.81
Total		8,896	89.05

Appendix-IX

(Ref: Para-4.11)

Short realisation of one-time and life-time tax

(₹ in lakh)

Sl. No.	Name of the RA	Period of Audit	No. of cases	Amount of tax realisable	Amount of tax realised	Short realisation of tax
1.	Asansol	2013-15	41	14.14	8.08	6.06
2.	Bankura	2014-15	9	4.58	1.34	3.24
3.	Barasat	2014-15	49	17.71	11.79	5.92
4.	Barrackpore	2014-15	33	9.74	7.64	2.10
5.	Birbhum	2014-15	3	0.68	0.54	0.14
6.	Cooch Behar	2013-15	21	4.90	3.24	1.66
7.	Dakshin Dinajpur, Balurghat	2012-15	19	4.54	3.22	1.32
8.	Hooghly	2013-15	58	19.30	11.10	8.20
9.	Malda	2012-15	46	13.60	9.34	4.26
10.	Murshidabad	2014-15	10	5.34	2.37	2.97
11.	Paschim Medinipur	2014-15	3	1.02	0.81	0.21
12.	Purba Medinipur	2014-15	6	1.53	0.98	0.55
13.	PVD, Kolkata	2014-15	112	69.14	33.28	35.86
Total			410	166.22	93.73	72.49

Appendix-X

(Ref: Para-4.12)

Short realisation of tax from contract carriage vehicles

(₹ in lakh)

Sl. No.	Name of the RA	Period of Audit	No. of cases	Tax realisable	Tax realised	Short realisation
1.	Barasat	2013-15	80	8.32	1.21	7.11
2.	Cooch Behar	2013-15	108	14.29	1.89	12.40
3.	Dakshin Dinajpur	2012-15	21	1.97	0.32	1.65
4.	Hooghly	2013-15	64	7.12	1.24	5.88
5.	Malda	2012-14	176	20.03	3.01	17.02
6.	Paschim Medinipur	2014-15	55	6.32	1.09	5.23
7.	Purba Medinipur	2014-15	42	4.65	0.77	3.88
8.	PVD, Kolkata	2013-14	3	0.78	0.66	0.12
Total			549	63.48	10.19	53.29

Appendix-XI

(Ref: Para-4.13)

Audio fees not realised

(₹ in lakh)

Sl. No.	Name of the RA	Year of default	Total No. of defaulter Vehicles	Audio fee realisable
1.	Barasat	2014-15	446	2.23
2.	Barrackpore	2014-15	400	2.00
3.	Hooghly	2014-15	177	1.30
4.	Howrah	2014-15	217	1.09
5.	Malda	2012-14	65	0.57
6.	Murshidabad	2014-15	108	0.54
7.	Nadia	2012-14	240	0.86
8.	Paschim Medinipur	2014-15	105	0.53
9.	Purba Medinipur	2014-15	226	1.13
10.	PVD, Kolkata	2014-15	1,375	6.88
Total			3,359	17.13

Appendix-XII

(Ref: Para-4.14)

Special tax from air-conditioned vehicles not realised

(₹ in lakh)

Sl. No.	Name of the RA	Period of default	No. of defaulter vehicles	Amount not realised
1.	Alipur	2013-14	6	0.52
2.	Asansol	2013-15	12	1.62
3.	Barasat	2013-15	21	1.45
4.	Barrackpore	2013-15	10	0.87
5.	Birbhum	2012-14	47	0.39
6.	Contai	2011-14	5	0.28
7.	Howrah	2014-15	7	0.66
8.	Murshidabad	2012-14	58	0.54
9.	Nadia	2011-14	34	1.20
10.	Paschim Medinipur	2012-14	85	1.06
11.	Purba Medinipur	2013-14	3	0.27
12.	PVD, Kolkata	2014-15	32	2.34
13.	Uttar Dinajpur	2011-14	31	0.88
Total			351	12.08

