

**Appendix 2.1**  
**(Referred to in paragraph 2.4)**

(₹ in lakh)

Sl. No.	Name of the unit	Name of Assesse/TIN	Year of case (Month and year of assessment)	Name of the items	Rate of tax leviable/levied	Turn-over	Tax short levied	Penalty leviable	Nature of Audit observation
1	CTO-3, Raipur	M/s Southern Batteries Private Limited, Raipur (22961308760)	2013-14 (Feb 2018)	Battery	14/0	292.94	41.01	82.02	A dealer engaged in trading of batteries had sold solar batteries for ₹ 292.94 lakh during the period 2013-14 on which the Assessing Authority (AA) did not levy tax treating it as tax-free goods. However, as per clarification of Commissioner, Commercial Tax (February 2014) in case of M/s Panacea Distributors, batteries run by solar power system are tubular lead acid cell batteries and are included in "all other goods not covered by schedule I and schedule II" on which tax at the rate of 14 per cent is leviable. This resulted in non realisation of tax of ₹ 41.01 lakh. Besides penalty of ₹ 82.02 lakh was also leviable. On this being pointed out (January 2020), the Government replied (July 2020) that demand of ₹ 41.04 lakh has been raised. Further progress of recovery is awaited (November 2020).
2	CTO-6, Raipur	M/s Southern Batteries Private Limited, Raipur (22051601764)	2011-12 (May 2016)	Battery	14/5	98.90	8.90	17.80	A dealer engaged in trading of lead, batteries etc. sold solar batteries for ₹ 98.90 lakh during the period 2011-12. The AA levied tax at the rate of five per cent on the turnover. However, as per clarification of Commissioner, Commercial Tax (February 2014) in case of M/s Panacea Distributors, batteries run by solar power system are tubular lead acid cell batteries and are included in "all other goods not covered by schedule I and schedule II" on which tax at the rate of 14 per cent is leviable. This resulted in short realisation of tax

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									of ₹ 8.90 lakh. Besides penalty of ₹ 17.80 lakh was also leviable. On this being pointed out (January 2020), the Government replied (July 2020) that the case has been re-opened under section 22 (1).
3	CTO-6, Raipur	M/s Shri Balaji Enterprises, Raipur (22381601146)	2013-14 (Self- assessment)	Aluminium Composite Panel (ACP) Sheet	14/5	195.62	17.61	35.22	A dealer engaged in business of Aluminium Composite Panel Sheets (ACPs) sold ACPs for ₹ 195.62 lakh during the period 2013-14 and paid tax at the rate of five <i>per cent</i> . However, as per the clarification of Commissioner, Commercial Tax Department, Karnataka ACP is taxable at the rate of 14 <i>per cent</i> . Hence, tax at the rate of 14 <i>per cent</i> is leviable. This resulted in short realisation of tax of ₹ 17.61 lakh. Besides, penalty of ₹ 35.22 lakh was also leviable. On this being pointed out (January 2020), the Government replied (July 2020) that the case was re-opened under section 22 (1) and as per the Assessment order (February 2020), the AA levied tax at the rate of five <i>per cent</i> . The reply is not acceptable because it is not a product of aluminium, alloys or extrusion but a different product. ACP made of Aluminium composite material, are flat panels consisting of two thin coil coated aluminium sheets bonded to a non-aluminium core and are used for external cladding or facades of buildings, insulation and signage. Hence, tax at the rate of 14 <i>per cent</i> is leviable.
4	CTO-6, Raipur	M/s Vaibhav Traders. (22671601811)	2010-11 (December 2015)	Cement sheets	14/5	4.66	0.42	0.84	A dealer engaged in trading of cement and cement sheet had sold cement sheet of ₹ 4.66 lakh during the period 2010-11 on which the AA levied tax at the rate of five <i>per cent</i> . However, 'cement sheet' comes under residual entry and is taxable at the rate of 14 <i>per cent</i> . This resulted in short levy of tax amounting to ₹ 0.42 lakh. Besides penalty of ₹ 0.84 lakh was also leviable. On this being pointed out (December 2019), the Government replied (May 2020) that notice has been issued to the dealer for re-assessment under Section 22(1).

5.	CTO-7, Raipur	M/s Maa Vaishno Devi Cards, Raipur (22361703686)	2013-14 (Mar 2018)	Poly films	14/5	400.37	36.03	72.06	A dealer engaged in trading of wedding invitation cards, stationery laminated cards, visiting cards and films, purchased poly films valued ₹ 400.37 lakh from M/s Jindal Poly Films Ltd and sold the same within State. The AA levied five <i>per cent</i> tax on the same. However, as per schedule of CG VAT Act 'poly films' is taxable at the rate of 14 <i>per cent</i> . This resulted in short realisation of tax of ₹ 36.03 lakh. Besides, penalty of ₹ 72.06 lakh was also leviable. On this being pointed out (January 2020), the Government replied (July 2020) that, demand of ₹ 106.52 lakh has been raised. Further progress of recovery is awaited (November 2020).
6.	CTO-7, Raipur	M/s Shubham Associates, Raipur (22331701423)	2012-13 (October 2016)	Raw materials of chocolates	14/5	136.86	12.32	24.64	A dealer engaged in trading of raw material of bakery, sold raw material for chocolates for ₹ 136.11 lakh during the period 2012-13. The AA levied tax at the rate of five <i>per cent</i> on the same while assessing the case. However, as per Schedule of CG VAT Act raw materials for chocolates is taxable at the rate of 14 <i>per cent</i> . This resulted in short realisation of tax of ₹ 12.32 lakh. Besides, penalty of ₹ 24.64 lakh was also leviable. On this being pointed out (January 2020), the Government replied (July 2020) that demand of ₹ 24.58 lakh has been raised. Further progress of recovery is awaited (November 2020).
7.	CTO-7, Raipur	M/s Pralshar Bio Products Pvt. Ltd. (22591700310)	2011-12, 2012-13 (May 2016) (Regular assessment) (May 2015) (Self- Assessment)	Bio- fertiliser	5/0	671.93	33.60	67.20	A dealer engaged in trading of bio-fertilizer products had sold organic bio-fertiliser of ₹ 671.93 lakh during the period 2011-12 and 2012-13 on which the dealer was allowed/took deduction of tax-free goods treating as organic manure. However, 'bio-fertiliser' is taxable at the rate of five <i>per cent</i> , which resulted in non levy/realisation of tax amounting to ₹ 33.60 lakh. Besides, penalty of ₹ 67.20 lakh was also leviable. On this being pointed out (December 2019), the Government replied (May 2020) that the cases had been re-

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									assessed under Section 22(1) and demand of ₹ 109.86 lakh has been raised. Further progress of recovery is awaited (November 2020).
8.	CTO-9, Raipur	M/s RYB Power Engineering (22411901684)	2013-14 (June 2018)	Electrical panel boards	14/5	47.08	4.24	8.48	A dealer engaged in trading of electronic goods sold electrical panel for ₹ 47.08 lakh in the year 2013-14 on which AA levied tax at the rate of five <i>per cent</i> . The Chhattisgarh Government vide Notification No. 32 dated 31 March 2016 stipulated the rate of tax for electrical panel as five <i>per cent</i> with effect from 01 April 2016, which is indicative of the fact that above goods attracted tax rate of 14 <i>per cent</i> prior to this date. However, the AA while assessing the case did not apply correct rate of tax which resulted in short levy of tax of ₹ 4.24 lakh. Besides penalty of ₹ 8.48 lakh was also leviable. On this being pointed out (December 2019), the Government replied (May 2020) that demand for ₹ 6.37 lakh has been issued. Further progress of recovery is awaited (November 2020).
<b>Total</b>						<b>1,848.36</b>	<b>154.13</b>	<b>308.26</b>	

**Appendix-2.2**  
**(Referred to in paragraph 2.5)**

(₹ in lakh)

Sl. No.	Name of Unit	Name of the dealer/TIN	Year of case/ Month & year of Assessment	Items	Interstate transactions without "C" form	Rate of tax leviable/levied	Tax leviable	Nature of observations
1	CTO-3, Raipur	M/s SU-KAM Power Systems Ltd., Raipur (22911305538)	2014-15/Self-assessment	Inverter battery and cell	368.76	14/0	51.63	The dealer sold goods (interstate) for ₹ 3,68,75,500/- and claimed tax free deduction. However, the dealer deals with the business of inverter battery and cell which are taxable at the rate of 14 per cent. Further, the dealer did not furnish any Form 'C' in support of the transaction. Hence, tax at the rate of 14 per cent is leviable. On this being pointed out (January 2020), the Government replied (July 2020) that demand for ₹ 51.63 lakh has been issued. Further progress of recovery is awaited (November 2020).
2	CTO-9, Raipur	M/s Ganesh Food Industries, Raipur (22931903241)	2013-14 (Self-Assessment)	Cotton seed	46.96	5/0	2.30	"C" forms not attached in support of transactions. On this being pointed out (December 2019), the Government replied (May 2020) that demand for ₹ 1.34 lakh has been issued after adjusting the amount already deposited by the dealer. Further progress of recovery is awaited (November

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								2020).
3	ACCT, Raigarh	M/s Suraj Rolling Mills Pvt. Ltd., Raigarh (22344903048)	2012-13 (Self- Assessment)	Iron & Steel	74.64	5/2	2.24	“C” forms not attached in support of transactions. On this being pointed out (December 2019), the Government replied (May 2020) that demand for ₹ 2.24 lakh has been issued. Further progress of recovery is awaited (November 2020).
4	ACCT, Raigarh	M/s Sadguru Ispat Pvt. Ltd., Raigarh (22985100867)	2012-13 (Self- Assessment)	Iron & Steel	93.39	5/0	4.67	“C” forms not attached in support of transactions. On this being pointed out (December 2019), the Government replied (May 2020) that the dealer had deposited an amount of ₹ 1.87 lakh out of ₹ 4.67 lakh. Further, demand notice had been issued for ₹ 2.80 lakh. Further progress of recovery is awaited (November 2020).
5	CTO-2, Korba	M/s Engineering Equipment, Korba (22065200798)	2013-14 (Self- assessment)	Machine & machinery parts	21.64	5/2	0.65	“C” forms not attached in support of transactions. On this being pointed out (December 2019), the Government replied (May 2020) that notice had been issued to the dealer for re-assessment of the case under Section 22(1).
<b>Total</b>					<b>605.39</b>		<b>61.49</b>	

## Appendix-2.3

(Referred to in paragraph 2.5)

(*₹ in lakh*)

Sl. No.	Name of Unit	Name of the dealer/TIN	Year of case/ Month & year of Assessment	Items	Interstate transactions without "F" form	Rate of tax leviable/levied	Tax leviable	Nature of observations
1	CTO, Circle-3, Raipur	M/s Khaitan Electricals, Raipur (22591506989)	2014-15 (Self-Assessment)	Electrical goods	73.31	14/0	10.26	Stock transfer not supported with "F" forms. On this being pointed out (January 2020), the Government replied (July 2020) that demand of ₹ 10.26 lakh has been raised. Further progress of recovery is awaited (November 2020).
2	CTO, Circle-3, Raipur	M/s Arise India Ltd., Raipur (22511309056)	2014-15 (Self-Assessment)	Electronic goods	64.41	14/0	9.02	Stock transfer not supported with "F" forms. On this being pointed out (January 2020), the Government replied (July 2020) that demand of ₹ 9.02 lakh has been raised. Further progress of recovery is awaited (November 2020).
<b>Total</b>					<b>137.72</b>		<b>19.28</b>	

**Appendix-2.4**

**(Referred to in paragraph 2.5)**

**(₹ in lakh)**

Sl. No.	Name of Unit	Name of the dealer/ TIN No.	Year of case/ Month & year of Assessment	Items	Interstate transactions without "E-1/C" Forms	Rate of tax leviable/levied	Tax leviable	Nature of observation
1	CTO-2, Korba	M/s Engineering Equipment, Korba (22065200798)	2013-14/Self-assessment	Machine and machinery parts	44.20	5/0	2.21	Both 'E-I & C' forms not attached in support of transit sale.
					98.61	5/0	4.93	'C' form not attached but 'E1' form attached in support of transit sale.
					31.02	2/0	0.62	'E1' form not attached but 'C' form attached in support of transit sale.
On this being pointed out (January 2020), the Government replied (July 2020) that demand of ₹ 38.95 lakh has been raised. The progress of recovery is awaited (November 2020).								
2	CTO-2, Korba	M/s Indu Project Ltd., Korba (22355201560)	2015-16/Self-assessment	Iron and Steel, Electronic, Hardware and Construction materials	14.29	5/0	0.71	'C' form not attached but 'E1' form attached in support of transit sale.
					519.51	2/0	10.39	'E1' form not attached but 'C' form attached in support of transit sale.
On this being pointed out (January 2020), the Government replied (July 2020) that demand for ₹ 27.76 lakh (including penalty ₹ 16.66 lakh) has been raised. The progress of recovery is awaited (November 2020).								
3	CTO-7, Raipur	M/s Shiva International, Raipur (2261703657)	2012-13/ (Jan 2017)	Readymade garment	27.73	2/0	0.55	'E-I' form not attached but C form attached in support of transit sale.
								On this being pointed out (January 2020), the Government replied (July 2020) that the action under section 22 (1) is in progress.
4	CTO-2, Raipur	M/s Shri Hanuman Re-rollers Pvt. Ltd. Raipur (22661206105)	2014-15/Self-assessment	Iron and Steel	18.79	5/0	0.94	'C' form not attached but 'E1' form attached in support of transit sale.



	On this being pointed out (January 2020), the Government replied (July 2020) that demand of ₹ 93,961 has been raised. The progress of recovery is awaited (November 2020).							
5	CTO-2, Raipur	M/s Prateek Steels, Raipur (22041202857)	2014- 15/Self- assessment	Iron and Steel	20.21	5/0	1.01	'E-I' form attached but 'C' form not attached in support of transit sale.
					6.43	2/0	0.13	'E-I' form not attached but C forms attached in support of transit sale.
	On this being pointed out (January 2020), the Government replied (July 2020) that demand of ₹ 1,13,900 has been raised. The progress of recovery is awaited (November 2020).							
6	CTO-5, Raipur	M/s Kanhaiya steel, Raipur (22831504723)	2014- 15/Self- assessment	Iron and Steel	48.03	2/0	0.96	'EI' form not submitted but 'C' form submitted.
					On this being pointed out (January 2020), the Government replied (July 2020) that the case was re-opened under section 22(1).			
7	CTO-5, Raipur	M/s Daga Enterprises, Raipur (22631501826)	2014- 15/Self- assessment	Iron and Steel	60.05	5/0	3.00	"E-I & C" form not attached in support of transit sale.
					On this being pointed out (January 2020), the Government replied (July 2020) that the case was re-opened under section 22(1).			
8	CTO-5, Raipur	M/s Mooneyes Marketers and Consultant, Raipur (22551507399)	2013-14/ Self- assessment	Iron and Steel	64.45	2/0	1.29	'EI' form not submitted but 'C' form submitted.
					On this being pointed out (January 2020), the Government replied (July 2020) that the case was re-opened under section 22(1).			
9	CTO-5, Raipur	M/s Proactive Technologies, Raipur (22631503572)	2014-15/ Self- assessment	Electrical Industrial Goods	84.12	5/0	4.21	"E-I & C" form not attached in support of transit sale.
					On this being pointed out (January 2020), the Government replied (July 2020) that the case was re-opened under section 22(1).			
10	CTO-8, Raipur	M/s Indiana Conveyers Private Limited, Raipur (2281183397)	2013- 14/Self- assessment	Fabricated structure	179.34	5/0	8.97	"E-I & C" form not attached in support of transit sale.
					On this being pointed out (January 2020), the Government replied (July 2020) that the case was re-opened under section 22(1).			
<b>Total</b>					<b>1,216.78</b>		<b>39.92</b>	

Appendix-2.5

(Referred to in paragraph 2.5)

(₹ in lakh)

Sl No.	Name of Unit	Name of the dealer/ TIN No.	Year of case	Items	Export sale without 'H' form	Rate of tax leviable/ levied	Tax leviable	Nature of observation
1	CTO-7, Raipur	M/s Uniworth Ltd., Raipur 22611700493	2012-13/Self- assessment	Yarn	655.80	5/0	32.79	'H' form not attached in support of Export sale. On this being pointed out (January 2020), the Government replied (July 2020) that demand of ₹ 1.39 crore has been raised. Further progress of recovery is awaited (November 2020).
<b>Total</b>					<b>655.80</b>		<b>32.79</b>	

## Appendix 3.1

(Referred to in paragraph 3.3)

(*₹ in lakh*)

Goods vehicles					
Name of Office	Period of tax outstanding	No. of vehicles	Tax to be levied	Penalty	Total
RTO, Bilaspur	November 2017 to March 2018	1	0.15	0.15	0.30
RTO, Raipur	June 2017 to December 2018	168	31.71	31.71	63.42
RTO, Durg	April 2016 to November 2018	250	53.20	53.20	106.40
DTO, Korba	January 2017 to August 2018	3	1.21	1.21	2.42
<b>Total</b>		<b>422</b>	<b>86.27</b>	<b>86.27</b>	<b>172.54</b>
Passenger vehicles					
RTO, Bilaspur	February 2017 to December 2017	4	2.00	2.00	4.00
DTO, Raigarh	February 2017 to July 2018	1	0.40	0.40	0.80
RTO, Durg	July 2013 to November 2018	27	35.62	35.62	71.24
<b>Total</b>		<b>32</b>	<b>38.02</b>	<b>38.02</b>	<b>76.04</b>
Other Vehicles					
DTO, Raigarh	April 2013 to July 2016	17	2.17	2.17	4.34
<b>Grand Total</b>		<b>471</b>	<b>126.46</b>	<b>126.46</b>	<b>252.92</b>

**Appendix-4.1**

**(Referred to in paragraph 4.3)**

**Details showing non-levy of interest on delayed payment of Electricity Duty**

**(Amount in ₹)**

S. No.	Name of Producer	Amount of electricity duty paid (₹)	Month for which electricity duty paid	Due Month for payment	Actual date of payment	Delay in months (upto the date of payment)	Interest leviable (in per cent)	Interest on delayed payment of ED (₹)
1.	Jindal Steel and Power Ltd., Raigarh	3,26,18,058	Dec-16	Jan-17	13.9.2017	8	20	43,49,074
		5,15,77,468	Jan-17	Feb-17	18.9.2017 & 19.9.2017	7	20	60,17,371
	<b>Total</b>	<b>8,41,95,526</b>						<b>1,03,66,445</b>
2.	ACB (India) Ltd (2 x 135 MW), Kasaipalli, Korba	1,72,58,642	Mar-17	Apr-17	10.11.2017	7	20	20,13,508
	<b>Total</b>	<b>1,72,58,642</b>						<b>20,13,508</b>
	<b>Grand Total</b>	<b>10,14,54,168</b>						<b>1,23,79,953</b>

**Appendix 5.1**  
(Referred to in paragraph 5.3)

(Amount in ₹)

Name of Division	Compartment No./ Working Circle	Total Area (hectare)	Area of ongoing treatment (hectare)	Year of expenditure/ treatment	Expenditure incurred / No. of plants in earlier works	Area remained for treatment	Area treated under GIM	Overlapping Area	Expenditure incurred on overlapping area (in ₹)
DFO, Balodabazar	170/ IWC	260	123.04	2015-18 ANR	₹ 13,50,683.00	0	100	100	37,32,832
			136.06	2016-18 ANR	₹ 12,49,763.00				
	177/ RWC	343.94	99.69	2015-18 (RDF Without plantation)	₹ 16,19,917.00	0	228.475	228.475	10,66,668
			98.46	2016-18 (RDF Without plantation)	₹ 14,44,019.00				
			81.64	2016-18 (RDF Without plantation)	₹ 10,86,804.00				
			62.67	2017-18 (RDF Without plantation)	₹ 37,535.00				
<b>Total</b>					<b>67,88,721.00</b>			<b>328.475</b>	<b>47,99,500</b>
DFO, Bilaspur	44/ RWC	198.701	50.00	2014 (Plantation)	55,000	115.076	198.701 (Without plantation)	83.625	20,77,911
			33.625	2013 (Plantation)	92,470				

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47/RWC	159.041	50.00	2015 (Medicinal plantation)	20,000	109.041	50 (Plantation)	23.557	5,58,411
						82.598 (Without Plantation)		
45/RDBF	203.962	70.00	2014 (Bamboo Plantation)	28,000	133.962	100 (Plantation)	36.038	8,59,201
						70 (Without Plantation)		
1636/RWC	43.114	30.00	2015 (RDF with Plantation)	75,000	13.114	43.114 (Without plantation)	30.000	6,56,666
32/RDBF	216.102	57.84	2014 (RDBF Without Plantation)	-	158.262	216.102 (Without Plantation)	57.84	11,65,376
50/RWC	223.386	57.00	2013 (Plantation)	68,970	81.386	219.430 (Without Plantation)	138.044	29,17,877
		85.00	2014 (Teak Plantation)	2,12,500				
<b>Total</b>							<b>369.104</b>	<b>82,35,442</b>
<b>Grand Total</b>							<b>697.579</b>	<b>1,30,34,942</b>

**Appendix 5.2**  
(Referred to in paragraph 5.4)

(Amount in ₹)

Sl. No.	Name of the Division	Compartment No.	Coupe number	Total area	Treated Area	Blank area	Under stocked area	Objected area (Blank Area Treated)	Total expenditure incurred	Amount objected
1	DFO, Katghora	591	V	40.438	40.438	40.438	0.000	40.438	2,62,299	2,62,299
2		590	V	20.392	20.392	11.971	8.421	11.971	1,27,609	74,912
3		200	V	101.077	25.000	101.077	0.000	25.000	1,60,145	1,60,145
4		599	VI	252.134	252.134	154.437	97.697	154.437	36,40,301	22,29,755
5		580	VI	30.339	30.339	11.205	19.134	11.205	4,37,843	1,61,707
6		589	VI	90.449	90.449	64.038	26.411	64.038	13,06,004	9,24,652
7		319	VI	187.788	172.317	161.659	26.129	146.188	24,99,615	21,20,590
<b>Total</b>				<b>722.617</b>	<b>631.069</b>	<b>544.825</b>	<b>177.792</b>	<b>453.277</b>	<b>84,33,816</b>	<b>59,34,060</b>
8	DFO, Marwahi	2048	V	62.958	62.623	59.666	2.957	59.666	9,02,534	8,59,917
9		2014	V	98.302	98.302	54.412	43.890	54.412	14,20,322	7,86,175
10		2086	V	60.296	10.296	60.296	0.000	10.296	1,49,500	1,49,500
11		2012	V	93.021	93.021	41.236	51.785	41.236	13,48,000	5,97,565
12		1990	V	83.398	53.398	48.456	34.942	18.456	7,61,545	2,63,214
13		2073	V	83.729	83.729	69.060	14.669	69.060	12,06,448	9,95,083
14		2048	IV	152.178	152.178	93.707	58.471	93.707	21,03,455	12,95,249
15		2014	IV	79.043	78.043	79.004	0.039	78.004	10,91,580	10,91,035
16		1990	IV	67.769	67.769	52.976	14.793	52.976	9,35,465	7,31,266
<b>Total</b>				<b>780.694</b>	<b>699.359</b>	<b>558.813</b>	<b>221.546</b>	<b>477.813</b>	<b>99,18,849</b>	<b>67,69,004</b>

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17	DFO, Dantewada	1259	IX	331.224	331.224	251.495	79.729	251.495	48,82,400	37,07,156
18		1260	IX	130.589	130.589	111.536	19.053	111.536	19,25,630	16,44,680
19		1291	IX	169.887	169.887	32.108	137.779	32.108	25,08,022	4,74,007
20		1264	VIII	110.392	102.162	66.566	43.826	58.336	15,87,189	9,06,308
21		1265	VIII	119.338	57.386	95.944	23.394	33.992	8,81,192	5,21,965
<b>Total</b>				<b>861.430</b>	<b>791.248</b>	<b>557.649</b>	<b>303.781</b>	<b>487.467</b>	<b>1,17,84,433</b>	<b>72,54,116</b>
<b>Grand Total</b>				<b>2,364.741</b>	<b>2,121.676</b>	<b>1,661.287</b>	<b>703.119</b>	<b>1,418.557</b>	<b>3,01,37,098</b>	<b>1,99,57,180</b>



**Appendix 6.1**  
**(Referred to in paragraph 6.5.4.4)**

Year	Bombay Stock Exchange (BSE)		Multi Commodity Exchange (MCX)		National Stock Exchange (NSE)		Total	
	Number of Transactions	Volume of transaction (in crore)	Number of Transactions	Volume of transaction (in crore)	Number of Transactions	Volume of transaction (in crore)	Number of Transactions	Volume of transaction (in crore)
2014-15	157	4,459.95	106	45,664.06	394	45,130.22	657	95,254.23
2015-16	152	3,460.90	100	75,675.59	379	43,475.43	631	1,22,611.92
2016-17	175	4,039.71	99	83,027.29	383	65,129.51	657	1,52,196.51
2017-18	195	5,233.46	87	35,297.14	429	37,343.18	711	77,873.78
2018-19	177	4,193.25	98	42,290.22	442	1,42,704.65	717	1,89,188.12
<b>Total</b>	<b>856</b>	<b>21,387.27</b>	<b>490</b>	<b>2,81,954.30</b>	<b>2027</b>	<b>3,33,782.99</b>	<b>3,373</b>	<b>6,37,124.56</b>

*Appendix 6.2*

*(Referred to in paragraph 6.5.4.6)*

S. No	RoF	Date of registration	Name of Partner	Amount of capital/Contribution of partner	SD leviable	SD levied	Short levy
1.	Durg	03-04-2018	Mangesh Naresh Vaidya & Yogesh Vaidya	₹ 1,02,000 (51,000 Each)	₹ 2,040	₹ 1,000	₹ 1,040
2.	Durg	13-03-2014	Abhinandan Developers	₹ 1,70,55,000 (Land)	₹ 3,41,100	₹ 1,000	₹ 3,40,100
3.	Durg	10-10-2014	Suraj Housing Project	₹ 25,00,000	₹ 5,000	₹ 1,000	₹ 4,000
4.	Bilaspur	19-05-2017	Badan Bus Service	27 Buses (Money value cannot be ascertained as no details/money value mentioned in deed)	--	₹ 5,000	
<b>Total</b>					<b>₹ 3,48,140</b>	<b>₹ 8,000</b>	<b>₹ 3,45,140</b>

**Appendix 6.3**  
**(Referred to in paragraph 6.5.4.6)**

(Amount in ₹)

Sl. No.	SR	Number of pond given on lease	Period of lease	Multiplying factor	SD leviable	RF leviable	SD levied	RF levied	SD short	RF short
1.	Bilaspur	110	10	1.5	37,873	28,897	-	-	37,873	28,897
2.	Raigarh	264	10	1.5	1,26,591	94,751	-	-	1,26,591	94,751
3.	Durg	7	10	1.5	6,130	4,598	350	-	5,780	4,598
4.	Raipur	3	10	1.5	78,070	58,553	98,400	-	0	58,553
<b>Total</b>		<b>384</b>			<b>2,48,664</b>	<b>1,86,799</b>	<b>98,750</b>	<b>0</b>	<b>1,70,244</b>	<b>1,86,799</b>

**Appendix 6.4**

**(Referred to in paragraph 6.5.4.6)**

**Statement showing non-payment of Stamp Duty and Registration Fees on lease of Mobile Tower**

**(Amount in lakh)**

Sl. No	Name of lessee	Period of Lease	Average Annual Rent	MF	Leviable SD	Levied SD	Leviable RF	Levied RF
1	2	3	4	5	6=(4)x(5)x 5 per cent	7	8=75 per cent of (6)	9
<b>Municipal Corporation, Bilaspur</b>								
1.	Dinesh Shukla	20	1.08	3	0.16	-	0.12	-
2.	Rakesh Pandey	20	1.20	3	0.18	-	0.13	-
3.	Ashok Sahu	20	1.02	3	0.15	-	0.11	-
4.	Suryakant Pandey	20	0.84	3	0.13	-	0.09	-
5.	Keja Bai	20	0.72	3	0.11	-	0.08	-
6.	Viswanath Dubey	20	1.20	3	0.18	-	0.14	-
7.	Francis Baddu Anthony	20	0.10	3	0.02	-	0.01	-
8.	Rajendra Kumar Pathak	20	0.96	3	0.14	-	0.11	-
9.	Kalyani Gupta	20	0.96	3	0.14	-	0.11	-
10.	Sayyed Abid	20	0.96	3	0.14	-	0.11	-
11.	Narayan Das	20	0.78	3	0.12	-	0.09	-
12.	Barat Ram Patel	20	1.08	3	0.16	-	0.12	-
13.	Ishak Khan	20	1.20	3	0.18	-	0.14	-
14.	Ramavatar Kashyap	20	1.02	3	0.15	-	0.11	-
15.	Devkumar Dubey	20	1.02	3	0.15	-	0.11	-
16.	Aruna Devi	20	1.02	3	0.15	-	0.11	-
17.	Sheikh Nawab	20	1.20	3	0.18	-	0.14	-
18.	Kranti Kumar Sinha	20	1.20	3	0.18	-	0.14	-
19.	Bharti Vasvani	20	1.20	3	0.18	-	0.14	-
20.	Madhuri Pandey	20	1.20	3	0.18	-	0.14	-
21.	Manish Tandon	20	1.08	3	0.16	-	0.12	-
22.	Nirmala Dahirey	20	0.96	3	0.14	-	0.11	-
23.	Laksmi Kashi	20	0.72	3	0.11	-	0.08	-
24.	Prasan Kumar Sharma	20	0.72	3	0.11	-	0.08	-
25.	Ram Manohar Dueny	20	0.72	3	0.11	-	0.08	-

26.	Satish Kumar	20	0.72	3	0.11	-	0.08	-
27.	Rajni Agarwal	20	0.72	3	0.11	-	0.08	-
28.	Manish Kumar	20	1.20	3	0.18	-	0.14	-
29.	Brij Mohan Lal Sah	20	1.54	3	0.23	-	0.17	-
30.	Anubha Vaid	20	1.20	3	0.18	-	0.14	-
<b>Municipal Corporation, Raigarh</b>								
31.	M/s Balaji Infraventures Pvt. Ltd (Grand Mall)	15	3.00	3	0.45	-	0.34	-
32.	Maya Balani	20	1.14	3	0.17	-	0.13	-
33.	Ashok Meher	20	0.72	3	0.11	-	0.08	-
34.	Rameshwari Patel	6	0.84	3	0.13	-	0.09	-
35.	Satish Agarwal	20	0.96	3	0.14	-	0.11	-
36.	Sadaram Sahu	20	0.48	3	0.07	-	0.05	-
37.	Jitaram Kathey	20	0.84	3	0.13	-	0.09	-
<b>Total</b>					<b>5.62</b>	<b>-</b>	<b>4.22</b>	<b>-</b>

**Appendix 6.5**

**(Referred to in paragraph 6.5.4.7)**

SROs	Amount received date in SRO	Amount	Challan number of amount deposited in bank	Challan date of amount deposited in bank	Delay days	Range of delay days
Bhilaigarh	27-06-2016	26,737	19	01-07-2016	4	3 to 18
	07-10-2016	14,220	2	25-10-2016	18	
	18-01-2017	10,524	26	23-01-2017	5	
	19-01-2017	10,756	35	23-01-2017	4	
	20-01-2017	8,526	29	23-01-2017	3	
	27-01-2017	20,188	4	31-01-2017	4	
	28-01-2017	7,560	5	31-01-2017	3	
	06-02-2017	23,418	1	10-02-2017	4	
	07-02-2017	27,629	8	10-02-2017	3	
	23-02-2017	14,406	3	03-03-2017	8	
	25-02-2017	6,742	6	03-03-2017	6	
	27-02-2017	35,141	4	03-03-2017	4	
	28-02-2017	21,707	5	03-03-2017	3	
	26-05-2017	44,364	5	30-05-2017	4	
	27-05-2017	4,190	9	30-05-2017	3	
	14-06-2017	23,294	2	22-06-2017	8	
	15-06-2017	27,296	7	23-06-2017	8	
	19-06-2017	29,165	3	22-06-2017	3	
	24-08-2017	4,570	2	28-08-2017	4	
	28-03-2018	45,255	8	31-03-2018	3	
20-12-2018	5,542	1	24-12-2018	4		
21-12-2018	14,345	5	24-12-2018	3		
Dhamtari	18-08-2017	83,117	41	23-08-2017	5	3 to 6
	16-02-2018	1,59,441	29	21-02-2018	5	
	29-05-2018	1,41,768	60	01-06-2018	3	
	20-12-2018	84,347	90	24-12-2018	4	
	07-05-2019	88,857	192	13-05-2019	6	
	08-05-2019	55,476	191	13-05-2019	5	
	09-05-2019	66,439	190	13-05-2019	4	
	25-07-2019	1,11,240	127	29-07-2019	4	
Bemetara	25-02-2016	1,04,061	66	29-02-2016	4	3 to 5
	22-04-2016	28,368	79	25-04-2016	3	

	27-05-2016	1,23,263	33	30-05-2016	3	
	21-07-2017	40,148	4	25-07-2017	4	
	28-03-2018	1,27,654	30	31-03-2018	3	
	25-05-2018	86,813	9	28-05-2018	3	
	27-07-2018	19,063	27	30-07-2018	3	
	08-08-2019	1,93,104	16	13-08-2019	5	
Patan	03-10-2016	40,838	8	06-10-2016	3	3 to 6
	03-10-2016	96,836	7	06-10-2016	3	
	27-10-2016	43,290	10	02-11-2016	6	
	28-10-2016	1,15,041	11	02-11-2016	5	
	26-05-2017	1,16,007	6	29-05-2017	3	
	26-05-2017	63,580	9	29-05-2017	3	
	25-11-2017	10,212	3	28-11-2017	3	
	26-02-2018	91,517	7	01-03-2018	3	
	29-05-2018	1,57,684	11	01-06-2018	3	
	26-06-2018	1,35,009	2	02-07-2018	6	
	29-06-2018	22,570	3	02-07-2018	3	
	28-08-2018	17,551	2	01-09-2018	4	
	29-08-2018	45,960	3	01-09-2018	3	
	28-09-2018	77,861	4	03-10-2018	5	
	29-09-2018	14,340	5	03-10-2018	4	
	29-05-2019	85,730	4	01-06-2019	3	
Kurud	22-12-2017	38,272	2	26-12-2017	4	3 to 10
	11-01-2018	145	7	15-01-2018	4	
	23-01-2018	71,945	14	03-02-2018	11	
	24-01-2018	510	15	03-02-2018	10	
	25-01-2018	359	16	03-02-2018	9	
	27-01-2018	820	17	03-02-2018	7	
	29-01-2018	1,316	18	03-02-2018	5	
	30-01-2018	175	19	03-02-2018	4	
	27-04-2018	29,555	8	01-05-2018	4	
	25-05-2018	1,47,448	16	29-05-2018	4	
	24-08-2018	60,944	3	28-08-2018	4	
	22-11-2018	12,722	23	26-11-2018	4	
	20-12-2018	95,355	10	24-12-2018	4	
Gharghoda	04-05-2016	27,614		18-05-2016	14	3 to 14
	05-05-2016	1,304		18-05-2016	13	
	06-05-2016	6,682		18-05-2016	12	

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	09-05-2016	3,379		18-05-2016	9	
	11-05-2016	13,282		18-05-2016	7	
	12-05-2016	5,998		18-05-2016	6	
	13-05-2016	17,333		18-05-2016	5	
	17-05-2016	40,106		24-05-2016	7	
	18-05-2016	7,910		24-05-2016	6	
	19-05-2016	27,964		24-05-2016	5	
	20-05-2016	26,108		24-05-2016	4	
	23-05-2016	36,463		27-05-2016	4	
	24-05-2016	31,694		27-05-2016	3	
	25-05-2016	58,227		31-05-2016	6	
	26-05-2016	32,411		31-05-2016	5	
Bilha	06-03-2018	28,948		09-03-2018	3	3 to 4
	03-03-2018	20,575		06-03-2018	3	
	23-03-2018	43,246		26-03-2018	3	
	27-03-2018	50,528		31-03-2018	4	
	28-03-2018	81,526		31-03-2018	3	
Raipur	08-12-2017	8,280		15-01-2018	38	5 to 78
	28-12-2017	1,61,770		06-01-2018	9	
	28-12-2017	1,68,057		03-01-2018	6	
	28-12-2017	1,61,770		06-01-2018	9	
	31-03-2018	4,987		05-04-2018	5	
	31-03-2018	70,545		05-04-2018	5	
	31-03-2018	6,80,138		05-04-2018	5	
	31-03-2018	3,40,406		05-04-2018	5	
	31-03-2018	6,13,688		05-04-2018	5	
	31-03-2018	28,031		05-04-2018	5	
	31-03-2018	24,067		05-04-2018	5	
	31-03-2018	28,095		05-04-2018	5	
	26-04-2018	16,90,593		01-05-2018	5	
	27-04-2018	12,21,827		03-05-2018	6	
	08-05-2018	25,130		14-05-2018	6	
	08-05-2018	33,500		14-05-2018	6	
	08-05-2018	18,650		14-05-2018	6	
	08-05-2018	66,900		14-05-2018	6	
	08-05-2018	86,900		14-05-2018	6	
17-05-2018	10,74,675		25-05-2018	8		
17-05-2018	15,980		23-05-2018	6		



17-05-2018	9,670	23-05-2018	6
26-05-2018	11,64,217	02-06-2018	7
08-06-2018	1,24,857	26-06-2018	18
30-08-2018	24,025	06-09-2018	7
19-09-2018	74,250	24-09-2018	5
11-10-2018	59,050	16-10-2018	5
11-10-2018	60,375	16-10-2018	5
06-11-2018	1,08,145	22-11-2018	16
17-10-2018	31,27,091	22-10-2018	5
06-11-2018	19,04,480	22-11-2018	16
13-11-2018	10,06,243	22-11-2018	9
14-11-2018	11,01,801	26-11-2018	12
06-11-2018	1,08,145	25-11-2018	19
28-11-2018	2,47,134	21-12-2018	23
06-12-2018	91,63,688	24-12-2018	18
06-12-2018	1,98,737	11-12-2018	5
08-01-2019	23,940	24-01-2019	16
08-01-2019	11,785	24-01-2019	16
08-01-2019	12,888	24-01-2019	16
21-01-2019	20,810	15-02-2019	25
06-12-2018	96,373	22-02-2019	78
01-03-2019	22,550	15-03-2019	14
05-03-2019	6,75,889	28-03-2019	23
18-03-2019	1,01,810	27-03-2019	9
29-03-2019	53,170	08-04-2019	10
18-04-2019	15,68,264	24-04-2019	6
28-01-2019	22,355	02-02-2019	5
01-03-2019	11,277	06-03-2019	5
21-02-2019	26,830	27-02-2019	6
21-02-2019	27,033	27-02-2019	6
<b>Total</b>	<b>3,17,74,495</b>		

**Appendix 6.6**

**(Referred to in paragraph 6.5.4.8 (a))**

**Statement showing the Details of e-stamps not cancelled before refund.**

**(Amount in ₹)**

S.No.	e-Stamp UIN	Date of purchase of stamp	Date of refund	Amount of stamp	Amount deducted
<b>DR, Bilaspur</b>					
1.	IN-CG00916077936794N	27-05-2015	28-09-2015	89,250	8,925
2.	IN-CG00916050760672N	27-05-2015	28-09-2015	55,800	5,580
3.	IN-CG00916067869924N	27-05-2015	28-09-2015	74,900	7,490
4.	IN-CG00932052001070N	30-05-2015	10-12-2015	1,52,250	15,225
5.	IN-CG00605112691336N	18-02-2015	12-12-2015	950	95
6.	IN-CG00605093975256N	18-02-2015	12-12-2015	950	95
7.	IN-CG00711179933711N	30-03-2015	12-12-2015	1,000	100
8.	IN-CG04584582105639P	23-02-2017	04-03-2017	22,56,543	2,25,654
9.	IN-CG03908872092636O	23-09-2016	18-04-2017	12,000	1,200
10.	IN-CG04727158662503P	22-03-2017	19-06-2017	26,000	2,600
11.	IN-CG04423160376411P	20-01-2017	27-06-2017	5,000	500
12.	IN-CG04952731778888P	26-04-2017	29-06-2017	23,900	2,390
13.	IN-CG05085355023381P	23-05-2017	10-07-2017	58,000	5,800
14.	IN-CG04866686117100P	11-04-2017	18-07-2017	7,100	710
15.	IN-CG05125741347382P	30-05-2017	28-07-2017	4,870	487
16.	IN-CG05247780489175P	21-06-2017	11-09-2017	10,000	1,000
17.	IN-CG05313060629407P	30-06-2017	11-09-2017	76,750	7,675
18.	IN-CG05313035213394P	30-06-2017	11-09-2017	77,000	7,700
19.	IN-CG05399560761997P	17-07-2017	11-09-2017	27,510	2,751
20.	IN-CG05376105987086P	11-07-2017	29-11-2017	1,81,200	18,120
21.	IN-CG04906888130265P	19-04-2017	20-12-2017	44,600	4,460
22.	IN-CG05473706482298P	28-07-2017	26-12-2017	73,200	7,320
23.	IN-CG04929872166412P	22-04-2017	28-12-2017	32,950	3,295
24.	IN-CG04808922662912P	31-03-2017	10-01-2018	3,25,000	32,500
25.	IN-CG05765967035465P	21-09-2017	18-01-2018	47,410	4,741
26.	IN-CG04726675555405P	22-05-2017	03-02-2018	1,72,536	17,254
27.	IN-CG04922623412118P	21-04-2017	07-02-2018	10,000	1,000
28.	IN-CG06493545542438Q	15-01-2018	16-02-2018	10,000	1,000
29.	IN-CG06073591172534P	15-11-2017	16-02-2018	6,24,000	62,400
30.	IN-CG05025264589075P	12-05-2017	16-02-2018	25,000	2,500

31.	IN-CG06320055688234P	21-12-2017	20-02-2018	3,82,650	38,265
32.	IN-CG06691129376652Q	09-02-2018	15-03-2018	2,09,150	20,915
33.	IN-CG06480082814005Q	12-01-2018	20-03-2018	5,400	540
34.	IN-CG06835613386845Q	27-02-2018	11-04-2018	20,800	2,080
35.	IN-CG05327620764055P	03-07-2017	01-05-2018	69,150	6,915
36.	IN-CG05940995510671P	25-10-2017	14-05-2018	13,520	1,352
37.	IN-CG07181262125029Q	05-04-2018	06-06-2018	6,000	600
38.	IN-CG06273488164040P	14-12-2017	06-06-2018	1,37,500	13,750
39.	IN-CG06210245985597P	05-12-2017	06-07-2018	52,260	5,226
40.	IN-CG06211120793615P	05-12-2017	07-07-2018	17,200	1,720
41.	IN-CG05789592984270P	25-09-2017	07-07-2018	20,000	2,000
42.	IN-CG06413497972759Q	04-01-2018	07-07-2018	43,250	4,325
43.	IN-CG06413522082250Q	04-01-2018	07-07-2018	73,500	7,350
44.	IN-CG07476902855796Q	11-05-2018	07-07-2018	2,60,000	26,000
45.	IN-CG07108456875314Q	28-03-2018	07-07-2018	89,500	8,950
46.	IN-CG06205942552946P	04-12-2017	30-07-2018	1,49,020	14,902
47.	IN-CG07033135006923Q	22-03-2018	13-08-2018	46,550	4,655
48.	IN-CG07578099039345Q	23-05-2018	25-08-2018	50,000	5,000
49.	IN-CG05260768732514P	23-01-2017	25-08-2018	1,04,300	10,430
50.	IN-CG08127978867533Q	23-07-2018	27-08-2018	9,200	920
51.	IN-CG07660527439477Q	31-05-2017	31-08-2018	29,720	2,927
52.	IN-CG07625252765169Q	28-05-2018	13-09-2018	1,64,000	16,400
53.	IN-CG07924390396743Q	29-06-2018	03-10-2018	1,80,000	18,000
54.	IN-CG08257313465469Q	06-08-2018	05-10-2018	51,600	5,160
55.	IN-CG07387733699345Q	01-05-2018	16-10-2018	12,350	1,235
56.	IN-CG07387761908938Q	01-05-2018	16-10-2018	87,750	8,775
57.	IN-CG07386519722819Q	01-05-2018	16-10-2018	42,000	4,200
58.	IN-CG08473212373495Q	05-09-2018	27-10-2018	54,940	5,494
59.	IN-CG07660527439477Q	31-05-2018	29-10-2018	29,720	2,972
60.	IN-CG06746821534051Q	19-02-2018	30-10-2018	27,950	2,795
61.	IN-CG07639069973037Q	29-05-2018	14-12-2018	1,85,600	18,560
62.	IN-CG09056942601787Q	03-12-2018	07-01-2019	7,950	795
63.	IN-CG06518139390521Q	18-01-2018	07-01-2019	19,000	1,900
64.	IN-CG07701890304520Q	05-06-2018	09-01-2019	8,065	807
65.	IN-CG07590158285713Q	24-05-2018	21-01-2019	18,750	1,875
66.	IN-CG05490378335601P	31-07-2017	10-02-2019	1,000	100
67.	IN-CG09061472626954Q	03-12-2018	23-02-2019	5,200	520
68.	IN-CG08616109632427Q	25-09-2018	23-02-2019	24,450	2,445
69.	IN-CG10219420731628R	15-03-2019	15-03-2019	1,000	100

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70.	IN-CG09271826532946Q	31-12-2018	03-05-2019	12,960	1,296
71.	IN-CG07860334020053Q	21-06-2018	15-05-2019	50,000	5,000
72.	IN-CG09261025914026Q	29-12-2018	15-05-2019	2,34,000	23,400
73.	IN-CG09768030314180R	12-02-2019	20-05-2019	2,150	215
74.	IN-CG09758934747127R	11-02-2019	30-05-2019	69,000	6,900
75.	IN-CG10023629651820R	01-03-2019	30-05-2019	1,77,200	17,720
76.	IN-CG08771527427570Q	13-10-2018	30-05-2019	57,800	5,780
77.	IN-CG10424774592464R	29-03-2019	12-06-2019	26,900	2,690
78.	IN-CG08549276513183Q	17-09-2018	21-06-2019	54,750	5,475
79.	IN-CG09385730391131R	10-01-2019	21-06-2019	25,000	2,500
80.	IN-CG10156254178489R	12-03-2019	12-07-2019	7,850	785
81.	IN-CG10218470929763R	NA	12-07-2019	1,620	162
<b>DR, Dhamtari</b>					
82.	IN-CG09980990052418R	27-02-2019		6,000	600
83.	IN-CG11590597581172R	01-07-2019		12,320	1,232
84.	IN-CG10398661981995R	28-03-2019		1,18,150	11,815
85.	IN-CG10453092924548R	30-03-2019		20,500	2,050
86.	IN-CG10641004213233R	16-04-2019		12,100	1,210
87.	IN-CG11951626599754R	25-07-2019		60,000	6,000
<b>Total</b>				<b>81,63,964</b>	<b>8,16,352</b>

## Appendix 6.7

(Referred to in paragraph 6.5.4.8 (b))

(Amount in ₹)

S. No.	Registration No.	Date of registration	Generated RF by e-panjiyan	Collected and remitted amount by SR	Less Deposited amount
1.	CG4808103102019008	03-10-2019	63,040	48,560	14,480
2.	CG4807411092019034	05-10-2019	40,000	25,310	14,690
3.	CG4807430102019019	30-10-2019	47,800	23,900	23,900
4.	CG4808106092019034	06-09-2019	23,200	16,240	6,960
5.	CG4807413092019011	13-09-2019	34,430	30,220	4,210
6.	CG4807417092019005	17-09-2019	14,250	1,650	12,600
7.	CG4807424092019017	24-09-2019	22,000	12,000	10,000
<b>Total</b>			<b>2,44,720</b>	<b>1,57,880</b>	<b>86,840</b>

**Appendix 6.8**

*(Referred to in paragraph 6.5.4.9 (a))*

**Irregular Release Deed**

*(Amount in lakh)*

Sl. No.	Document No./ date	Location of property	Area	Market value		SD leviable	SD levied
				As per Audit	As per SR		
1.	786/25.01.2017	Kh. No. 389, Bitukuli, PHN-18, RIC- Bilha, Bilaspur	1.064 ha.	11.40	11.40	0.71	0.06
2.	156/05.05.2017	Kh. No. 374/11, 12, 13, 380/16, Bodri, PHN -1, Bilha	0.567 ha.	61.24	61.24	3.83	0.31
3.	210/17.05.2017	Kh. No. 29/12, Ward No 13, Bilha	185.87 sq.mt.	23.18	23.18	1.39	0.12
4.	120/26.04.2017	Kh. No. 490/4, Bodri, PHN -1, Bilha	0.121 ha.	31.22	31.22	1.95	0.16
5.	119/26.04.2017	Kh. No. 374/10, Bodri, PHN-1, Bilha	0.154 ha.	39.74	39.74	2.48	0.20
6.	86/20.04.2017	Kh. No. 29/28, Ward No 13 Bilha	485.78 sq.mt.	20.91	20.91	1.09	0.10
<b>Total</b>				<b>187.69</b>	<b>187.69</b>	<b>11.45</b>	<b>0.95</b>

## Appendix 6.9

(Referred to in paragraph 6.5.4.9 (a))

## Dissolution of partnership

(Amount in lakh)

Sl. No	SROs	Document No./ date	Name of partners	Date of dissolution	Area	Market Value		SD leviable	SD levied	RF leviable	RF levied
						As per Audit	As per SR				
1.	Patan	780/06.06.2015	Smt Nandini Sharma and others (seven members)	13.05.2015	0.290 ha.	183.03	0.00	11.44	0.12	1.47	0.88
2.	Raigarh	2774/05.03.2016	Ramesh Kumar Agrawal & Vijay Kumar Agrawal	05.03.2016	20 per cent of 0.498 ha, godown, structure and boundary wall	50.22	50.22	3.14	1.01	0.40	0.40
<b>Total</b>						<b>233.25</b>	<b>50.22</b>	<b>14.58</b>	<b>1.13</b>	<b>1.87</b>	<b>1.28</b>

**Appendix 6.10**

**(Referred to in paragraph 6.5.4.9 (b))**

**(Amount in lakh)**

Sl. No.	Document No./ date	Area (in sq.mt.)	Market value		SD leviable	SD levied	RF leviable	RF levied
			As per Audit	As per SR				
<b>SR, Bilaspur</b>								
1.	4006/17.09.2019	1,023.33	23.02	16.15	1.44	1.01	0.92	0.65
<b>SR, Bilha</b>								
2.	1318/26.03.2015	891.14	38.60	30.88	2.01	1.61	0.31	0.25
<b>SR, Jagdalpur</b>								
3.	2961/28.03.2016	108.73	15.31	14.00	0.95	0.86	0.12	0.11
<b>SR, Patan</b>								
4.	1342/11.09.2017	3,744.40	272.59	180.00	17.04	11.25	2.18	1.44
5.	1341/11.09.2017	1,720.40	125.25	65.00	7.83	4.06	1.00	0.52
<b>SR, Raigarh</b>								
6.	1414/31.08.2017	1,298.70	92.53	29.49	5.55	4.63	0.74	0.59
7.	2559/07.02.2018	23.52	18.05	17.01	0.90	0.85	0.16	0.15
8.	2560/07.02.2018	46.47	38.03	33.67	2.28	2.02	0.31	0.27
9.	2564/07.02.2018	35.43	29.40	27.49	1.76	1.65	0.24	0.22
10.	1920/09.11.2017	21.56	17.64	15.78	1.06	0.95	0.14	0.13
11.	2602/13.02.2018	24.00	19.91	18.42	1.00	0.92	0.16	0.15
12.	2606/15.02.2018	24.00	19.91	18.42	1.19	1.11	0.16	0.15
13.	2871/13.03.2018	29.63	22.98	22.73	1.38	1.37	0.19	0.18
14.	2872/13.03.2018	24.00	18.62	18.42	1.19	1.11	0.16	0.15
15.	367/15.05.2017	21.47	17.81	15.71	0.89	0.79	0.14	0.13
16.	2331/16.01.2018	24.00	18.62	18.42	1.12	1.11	0.16	0.15
17.	2332/16.01.2018	29.63	22.98	22.73	1.38	1.37	0.19	0.18
18.	388/17.05.2017	21.56	17.64	15.78	0.88	0.79	0.14	0.13
19.	389/17.05.2017	21.56	17.64	15.78	1.06	0.95	0.14	0.13
20.	420/19.05.2017	22.21	18.18	16.25	1.09	0.98	0.15	0.13
21.	2654/21.02.2018	35.43	29.40	27.49	1.65	1.63	0.24	0.22
22.	2655/21.02.2018	21.32	16.54	16.35	0.99	0.98	0.14	0.13
23.	3001/21.03.2018	26.02	21.29	19.04	1.06	0.95	0.17	0.15
24.	3000/30.03.2018	22.03	18.02	16.12	1.08	0.97	0.15	0.13
25.	1584/23.09.2017	23.23	19.01	17.00	1.14	1.02	0.15	0.14
26.	744/23.06.2017	21.38	17.49	15.64	1.05	0.94	0.14	0.13
27.	2465/29.03.2017	26.86	27.89	25.72	1.67	1.55	0.22	0.21
28.	2464/29.03.2017	26.86	27.89	25.72	1.67	1.55	0.22	0.21
29.	2487/02.02.2018	42.65	32.73	30.90	1.96	1.86	0.26	0.25
30.	2488/02.02.2018	38.15	29.59	29.26	1.48	1.47	0.24	0.24
31.	2489/02.02.2018	53.66	41.63	41.17	2.50	2.47	0.33	0.33
32.	110/12.04.2017	20.35	16.89	15.77	1.01	0.95	0.14	0.13
33.	111/12.04.2017	26.86	27.89	25.72	1.67	1.54	0.22	0.21
34.	529/02.06.2017	21.38	17.73	16.56	0.89	0.83	0.14	0.13
35.	1975/08.02.2017	580.86	167.65	137.88	10.06	8.27	1.34	0.11
<b>Total</b>		<b>10,142.78</b>	<b>1,376.35</b>	<b>1,072.47</b>	<b>81.88</b>	<b>66.37</b>	<b>11.81</b>	<b>8.53</b>



## Appendix 6.11

(Referred to in paragraph 6.5.4.9 (b))

(Amount in lakh)

S. No.	Book No./Document No. and Date of registration	Location of property	Category of deed	Area of the property	Market Value		SD Leviable	RF leviable	SD levied	RF levied	Short SD	Short RF
					As per document	As per Guideline						
<b>SRO, Ambikapur</b>												
1.	8748/706 dt. 13-05-2016	Municipal Corporation Ambikapur, Ward No. 09 Maharani Laxmi Bai Ward, Patelpara	Gift	1396.56 sq.mt.	31.93	32.76	0.50	0.26	0.49	0.26	0.01	0.00
2.	9433/5370 dt. 28-03-2018	Kh. No. 4703/1, Dr Bhim Rao Ambedkar ward , ward no. 45, PHN 15	Conveyance (Sale)	0.121 ha.	104.85	119.97	7.50	0.96	6.56	0.84	0.94	0.12
<b>SRO, Baloda Bazar</b>												
3.	2373/7626 dt. 18-09-2015	Kh. No. 165/3 part, Municipal Council Bhatapara, Guru Nanak Ward	Conveyance (Sale)	473.98 sq.mt.	36.00	40.06	2.40	0.32	2.16	0.29	0.24	0.03
4.	2601/7648 dt. 20-10-2015	Nazul Sheet 14C, Plot No. 58, 62/2	Conveyance (Sale)	265.334 sq.mt.	45.00	46.34	2.90	0.37	2.82	0.36	0.08	0.01
<b>SRO, Bilha</b>												
5.	1213/220 dt. 11-05-2018	Kh. No. 59/43, Babu Jagjivan Ram Ward , Ward No. 12, PHN 17	Partnership	0.789 ha.	80.58	297.65	5.95	2.38	1.66	0.65	4.29	1.73

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6.	2016/987 dt. 29-04-2016	Kh. No. 7/9, Vill- Nawagaon, PHN-25, Bilha	Conveyance (Sale)	0.243 ha.	2.85	3.12	0.16	0.03	0.15	0.02	0.01	0.01
<b>SRO, Bhilaigarh</b>												
7.	3051/973 (CG451891607 2018001) dt. 16-07-2018	Kh. No. 599/1 and 599/2, Vill- Tundri, PHN-1, RIC Bhilaigarh	Conveyance (Sale)	506 sq.mt.	24.40	25.59	1.33	0.21	1.27	0.20	0.06	0.01
<b>SRO, Durg</b>												
8.	60/1039 dt. 21- 12-2017	Kh. No. 47/31, Phulgaon Ward, Ward No. 25, PHN 18/25	Conveyance (Sale)	1.780 ha.	128.86	140.21	8.76	1.12	8.05	1.03	0.71	0.09
<b>SRO, Ghargoda</b>												
9.	2380/378 dt. 06-09-2018	Kh. No. 436, Phulgaon Ward , Ward No. 25, PHN 12	Conveyance (Sale)	0.829 ha.	10.89	22.23	1.39	0.18	0.68	0.09	0.71	0.09
<b>SRO, Korba</b>												
10.	5357/1341 (CG571151801 2019007) dt. 18-01-2019	Kh. No. 701/1, 708 part, Municipal Corporation, Korba, Ward No. 2	Conveyance (Sale)	0.226 ha.	100.15	126.96	7.93	1.02	6.26	0.80	1.67	0.22
<b>SRO, Raigarh</b>												
11.	6643/1047 dt. 21-07-2015	Kh. No 4/5, Vill- Gerwani PHN 27, GP Gerwani, Raigarh	Conveyance (Sale)	1.011 ha.	87.00	154.83	9.68	1.24	5.44	0.70	4.24	0.54
<b>SRO, Raipur</b>												
12.	74101/2757 dt. 21-06-2019	Kh. No. 22, Civil line Ward, Ward No. 42,	Conveyance (Sale)	111.52 sq.mt.	148.11	153.80	9.23	1.23	8.89	1.19	0.34	0.04

		PHN-114/70											
13.	73506/3392 dt. 12-12-2018	Kh. No. 168/08, Kushabhau Thakre Ward, Ward No. 26, PHN- 39	Conveyance (Sale)	0.217 ha.	63.72	86.80	5.43	0.70	3.98	0.51	1.45	0.19	
14.	73506/3391 dt. 12-12-2018	Kh. No. 168/11, Kushabhau Thakre Ward, Ward No. 26, PHN-39	Conveyance (Sale)	0.215 ha.	62.54	86.00	5.38	0.69	3.91	0.50	1.47	0.19	
15.	73698/2698 dt. 03-12-2018	Kh. No. 581/1, Maharshi Valmiki Ward , Ward No. 28, PHN-64	Conveyance (Sale)	70.35 sq.ft.	30.28	42.10	2.53	0.34	1.82	0.24	0.71	0.10	
<b>SRO, Surajpur</b>													
16.	3009/2176 dt. 28-03-2016	Kh. No. 338/4 and 339/5, Vill- Chandarpur, PHN-09, RIC- Surajpur	Gift	242.88 sq.mt.	20.05	20.45	0.31	0.17	0.31	0.16	0.00	0.01	
<b>SRO, Tilda</b>													
17.	2015/1618 dt. 11-02-2015	Kh. No. 527/14, Vill- Tilda, PHN-8, RIC- Tilda	Conveyance (Sale)	154.74 sq.mt.	15.46	29.91	1.79	0.24	0.93	0.13	0.86	0.11	
<b>Total</b>					<b>992.67</b>	<b>1428.78</b>	<b>73.17</b>	<b>11.46</b>	<b>55.38</b>	<b>7.97</b>	<b>17.79</b>	<b>3.49</b>	

**Appendix 6.12**

**(Referred to in paragraph 6.5.4.9 (b))**

**Statement of hectare rate adjacent to purchaser**

**(Amount in lakh)**

S. No.	Book No./Document no. and Date of registration	Area of the property	Market Value		Leviable		Levied	
			As per deed	As per Guideline	SD	RF	SD	RF
<b>SRO, Ghargoda</b>								
1.	2404/725 dt. 14-03-2019	779.24 sq.mt.	20.00	36.01	2.25	0.29	1.25	0.16
<b>SRO, Raipur</b>								
2.	73332/3243 dt. 06-12-2018	2024 sq.mt.	51.00	134.60	2.05	1.08	0.78	0.41
3.	72782/7056 dt. 31-01-2017	1760.88 sq.mt.	63.51	122.10	7.63	0.98	0.98	0.51
4.	73263/6136 dt. 30-03-2018	1244.76 sq.mt.	24.75	92.45	5.78	0.74	2.42	0.31
5.	73263/6144 dt. 30-03-2018	1244.76 sq.mt.	24.75	92.45	5.78	0.74	2.42	0.31
6.	73530/226 dt. 28-04-2018	880.44 sq.mt.	19.84	38.06	2.38	0.31	1.24	0.17
7.	73576/963 dt. 29-05-2018	1042.36 sq.mt.	10.82	20.83	1.30	0.17	1.15	0.15
<b>SRO, Tilda</b>								
8.	2556/1069 dt. 28-08-2015	222.64 sq.mt.	0.33	3.56	0.22	0.03	0.02	0.00
9.	2540/848 dt. 13-07-2015	414.92 sq.mt.	0.49	2.90	0.18	0.02	0.03	0.01
<b>Total</b>			<b>215.49</b>	<b>542.96</b>	<b>27.57</b>	<b>4.36</b>	<b>10.29</b>	<b>2.03</b>

## Appendix 6.13

(Referred to in paragraph 6.5.4.9 (c))

(Amount in lakh)

S. No.	Document No./ date of registration	Description of Property	Area	Market value		SD leviable	SD levied	RF leviable	RF levied
				As per Audit	As per SR				
<b>SRO, Bhilaigarh</b>									
1.	2423/30.03.2015	Basurkuli, PHN-14, Bhilaigarh	323.84 sq.mt.	6.69	3.30	0.35	0.17	0.05	0.03
2.	1648/16.12.2015	Bhilaigarh Ward No.1, PHN-13, Bhilaigarh	303.60 sq.mt.	11.35	7.40	0.71	0.46	0.09	0.06
3.	531/19.05.2015	Bhatgoan, Ward-09, PHN- 29, Balodabazar	121.44 sq.mt.	8.58	6.50	0.54	0.41	0.07	0.05
<b>SRO, Bilaspur</b>									
4.	685/20.05.2019	Vill Kududand, PHN-34, Bilaspur	0.251 ha.	87.85	85.00	5.49	5.31	0.70	0.68
<b>SRO, Bilha</b>									
5.	156/17.05.2016	Mohda, PHN-13, Bilha	0.362 ha.	36.00	33.05	2.25	2.07	0.29	0.27
6.	849/08.02.2017	Bodri, Bilha	3.061 ha.	1050.54	1037.84	16.02	15.83	8.41	8.30
<b>SRO, Dongargarh</b>									
7.	1087/06.03.2017	Ward No. 12, Dongargarh	80.51 sq.mt.	8.86	3.00	0.55	0.19	0.07	0.03
<b>SRO, Garghoda</b>									
8.	598/08.11.2017	Konapara, PHN-13, Garghoda	3.724 ha.	109.25	59.10	0.00	0.00	0.88	0.47

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9.	373/30.08.2018	Punjipathra, PHN-6, Tamnar	2.023 ha.	123.24	68.00	7.70	4.25	0.99	0.55
10.	803/22.02.2018	Punjipathra, PHN-6, Tamnar	2.023ha.	123.24	67.86	7.70	4.24	0.99	0.54
11.	475/29.10.2018	Charmar, PHN-6, RIC- Garghoda	1.213 ha.	32.80	23.32	2.05	1.46	0.26	0.19
12.	1022/31.03.2017	Lalunga	4.663 ha.	72.44	66.66	1.10	1.02	0.58	0.53
<b>SRO, Janjgir</b>									
13.	1970/08.03.2019	Ward No 15, Lok Manya Tilak Ward	0.154 ha.	22.33	11.55	1.40	0.72	0.18	0.09
<b>SRO, Kabirdham</b>									
14.	2855/08.09.2017	PHN-18, RIC- Kawardha	0.263 ha.	28.93	26.30	1.81	1.64	0.23	0.21
15.	5034/10.03.2015	Ward No. 20, Guru Govind Singh Ward, Kawardha	297.39 sq.mt.	64.99	27.20	4.06	1.70	0.52	0.22
16.	5033/10.03.2015	Ward No. 20, Guru Govind Singh Ward, Kawardha	297.39 sq.mt.	64.99	27.20	3.38	1.42	0.52	0.22
17.	5032/10.03.2015	Ward No. 20, Guru Govind Singh Ward, Kawardha	432.15 sq.mt.	94.44	39.53	5.90	2.47	0.76	0.32
<b>SRO, Korba</b>									
18.	927/18.10.2018	Vill- Rungra, PHN-10, Ward No 42	1418.21 sq.mt.	130.48	102.52	6.78	5.33	1.05	0.82
<b>SRO, Raigarh</b>									
19.	2066/17.02.2017	Vill-Lakha, PHN-28, Raigarh	1.160 ha.	171.97	124.02	2.62	1.89	1.38	0.99
<b>SRO, Raipur</b>									

20.	4700/13.02.2019	Ward No.-27, Bhim Rao Ambedkar Ward, Raipur	391.82 sq.mt.	198.25	109.75	11.89	6.59	1.59	0.88
21.	4699/13.02.2019	Ward No.-27, Bhim Rao Ambedkar Ward, Raipur	952.6 sq.mt.	417.37	242.52	25.04	14.55	3.34	1.94
22.	4701/13.02.2019	Ward No.-27, Bhim Rao Ambedkar Ward, Raipur	138.94 sq.mt.	61.99	38.92	3.10	1.95	0.50	0.31
23.	5074/07.03.2019	Ward No 48 Bhagwati Charan Shukla Ward	446.09 sq.mt.	200.74	156.14	10.44	8.12	1.61	1.25
24.	5363/15.03.2019	Ward No 35 Sayeed Hemu Kalyani Ward	93.19 sq.mt.	111.09	9.15	6.67	5.49	0.89	0.73
<b>SRO, Rajnandgaon</b>									
25.	3218/07.03.2018	Vill- Dharmapur, PHN 37, Rajnandgoan	240.70 sq.mt.	2.05	1.00	0.11	0.05	0.02	0.01
26.	3644/28.03.2018	Vill- Lakholi, PHN-50, RIC- Lakholi, Rajnandgoan	212.94 sq.mt.	24.49	23.00	1.53	1.44	0.20	0.19
<b>SRO, Surajpur</b>									
27.	862/07.08.2015	Bhaiyathan, PHN-13, Surajpur	1.95 ha.	54.93	24.14	2.86	1.26	0.44	0.19
<b>Total</b>				<b>3,319.88</b>	<b>2,423.97</b>	<b>132.05</b>	<b>90.03</b>	<b>26.61</b>	<b>20.07</b>

**Appendix 6.14**

*(Referred to in paragraph 6.5.4.9 (c))*

*(Amount in lakh)*

S. No.	Book No./Document No. (e-Panjiyan id) and date of registration	Description of properties exchanged	Area	MV on which SD/RF is leviable	SD leviable	SD Levied	RF leviable	RF levied
<b>SRO, Baloda Bazar</b>								
1.	8772/3146 (CG4512023022018014) dt. 23.02.2018	Kh. No. 336, Vill-Bhadra, PHN-5, RIC- Lavan	0.105 ha.	0.49	0.02	0.01	0.01	0.01
		Kh. No. 431, Vill- Bhadra, PHN-25, RIC-Lavan	0.032 ha.					
<b>SRO, Bilha</b>								
2.	1343/1073 (CG4815528122019002) dt. 28.12.2019	Kh. No. 62, Vill- Bilha, PHN-17, RIC-Bilha, Ward No.12, Babu Jag Jivan Ram Ward, NP-Bilha	0.534 ha.	85.93	4.30	2.67	3.44	3.44
		Kh. No. 59/43 part, 59/75, part of 59/31 and part of 59/40A, PHN-17, RIC-Bilha , Ward No.12, Babu Jag Jivan Ram Ward, NP-Bilha and Kh. No. 588/2 part, Vill-Kesla, PHN-17, RIC-Bilha, Ward No.12, Babu Jag Jivan Ram Ward, NP-Bilha	1.449 ha.					
<b>SRO, Durg</b>								
3.	34208/227 (CG5106410042019004) dt. 10.04.2019	Part of Kh. No. 488/1, 489, 495/2, 496 and 499, Vill-Khamaria, PHN-21, RIC-Junwani	0.530 ha.	79.50	3.98	0.00	1.27	1.27
		Kh. No. 119, Vill-Khamaria, PHN-21, RIC-Junwani	0.530 ha.					



4.	33488/425(CG5106408052017012) dt. 08.05.2017	Kh. No. 294/2, Vill-Khamaria, PHN-15/21, RIC-Durg 1	0.140 ha.	21.00	1.05	0.00	0.74	0.74
		Part of Kh. No. 407, Vill-Khamaria, PHN-21, RIC-Junwani	0.140 ha.					
5.	439/915 (CG5124924072019007) dt. 24.07.2019	Kh. No. 721/1 and 721/2, Ward No. 01, Junwani Ward	360.25 sq.mt	42.87	2.14	0.00	0.34	0.34
		Part of Kh. No. 719/79, 724/4 and 723/10, Ward No. 01, Junwani Ward	360.25 sq.mt					
<b>SRO, Patan</b>								
6.	4377/2762 dt. 16.12.2015	Kh. No. 228 and part of 223, PHN-38, Vill-Patan, RIC-Patan	0.72 ha	54.89	2.74	0.01	0.44	0.44
		Kh. No. 195, 196 and 197, PHN-38, Vill-Patan, RIC-Patan	0.72 ha					
<b>SRO, Raipur</b>								
7.	73286/287 (CG6304606032018020) dt. 18.04.2018	Part of Kh. No. 6/3, PHN-109/41, Vill-Daldal Seoni, RIC-Raipur-I	1.00 ha.	255.00	12.75	0.01	2.04	2.04
		Part of Kh. No. 6/7, PHN-109/41, Vill-Daldal Seoni, RIC-Raipur-I	1.00 ha.					
8.	73337/3319 (CG6304714122018004) dt. 14.12.2018	Plot No. 30/1, Part of Kh. No. 30/1, Ward No. 21, Raman Mandir Ward, Dhamtari Chhoti Line to Railway Division Office	100.83 sq.mt.	29.24	1.46	0.00	0.24	0.24
		Plot No. 30/1, Part of Kh. No. 30/1, Ward No. 21, Raman Mandir Ward, Dhamtari Chhoti Line to Railway Division Office	100.83 sq.mt.					
<b>Total</b>				<b>568.92</b>	<b>28.44</b>	<b>2.70</b>	<b>8.52</b>	<b>8.52</b>