

ANNEXURES

Annexure

Annexure-I

Reference Paragraph-1.1 (1.1.2) Trend of revenue receipts

₹ in crore			
Details of other Non-Tax Revenue Receipts			
Sr. No.	Major Receipt Head	Budget Estimate	Actual Amount
1.	0050-Dividends and Profit	111.06	255.58
2.	0051- Public Service Commission	10.90	10.46
3.	0056- Jail	0.22	0.31
4.	0057- Supplies and Disposals	0.03	0.02
5.	0058- Stationery and Printing	7.04	10.18
6.	0071-Contributions & Recoveries towards Pension and other	6.15	8.49
7.	0075-Miscellaneous general services	2.51	5.46
8.	0202-Education, Sports, Art and culture	232.88	180.76
9.	0210- Medical and public health	9.11	10.27
10.	0211- Family Welfare	0.03	0.00
11.	0215-Water supply and Sanitation	55.39	52.95
12.	0216-Housing	4.77	3.99
13.	0217-Urban Development	8.00	11.26
14.	0220-Information and Publicity	1.95	1.96
15.	0230-Labour and Employment	8.28	6.84
16.	0235-Social Security and Welfare	8.22	8.01
17.	0250- Other Social Services	0.37	0.13
18.	0401-Crop Husbandry	10.58	12.28
19.	0403-Animal Husbandry	1.07	1.16
20.	0405-Fisheries	2.55	3.38
21.	0407-Plantation	0.02	0.01
22.	0408-Food Storage and Warehousing	0.07	38.43
23.	0425-Co-operation	3.35	5.26
24.	0435-Other Agricultural Programmes	0.61	0.39
25.	0515-Other Rural Development Programmes	2.96	2.76
26.	0575-Other Social Areas Programmes	0.53	0.07
27.	0701-Major and medium irrigation	1.07	0.09
28.	0702-Minor Irrigation	1.76	1.44
29.	0851-Village and Small Industries	0.35	0.63
30.	0852-Industries	3.43	4.80
31.	1054-Roads and Bridges	16.69	40.64
32.	1055-Road Transport	0.42	0.83
33.	1425-Other Scientific Research	0.01	0.04
34.	1452-Tourism	1.93	3.27
35.	1456-Civil Supplies	0.07	0.09
36.	1475-Other General Economic Services	6.41	5.48
Total		520.79	687.72

Annexure-II

Reference Paragraph-1.7.1 Position of Inspection Reports

₹ in crore												
Year	Opening Balance			Addition during the year			Clearance during the year			Closing balance during the year		
	IRs	Para graphs	Money value	IRs	Para graphs	Money value	IRs	Para graphs	Money value	IRs	Para graphs	Money value
2008-09	607	1,181	15.43	82	194	2.63	92	374	4.77	597	1,001	13.29
2009-10	597	1,001	13.29	81	207	1.59	62	167	1.95	616	1,041	12.93
2010-11	616	1,041	12.93	37	148	28.19	72	121	6.05	581	1,068	35.07
2011-12	581	1,068	35.07	78	170	143.99	65	73	129.72	594	1,165	49.34
2012-13	594	1,165	49.34	62	112	3.32	75	123	6.22	581	1,154	46.44
2013-14	581	1,154	46.44	51	100	6.15	20	75	0.20	612	1,179	52.39
2014-15	612	1,179	52.39	59	118	26.80	102	136	19.15	569	1,161	60.04
2015-16	569	1,161	60.04	77	124	3.58	54	56	3.04	592	1,229	60.58
2016-17	592	1,229	60.58	30	144	3.93	17	103	7.55	605	1,270	56.96
2017-18	605	1,270	56.96	66	295	13.03	25	116	10.50	646	1,449	59.49

Annexure-III

Reference Paragraph-1.7.2 Recovery of accepted cases

₹ in crore						
Year of Audit Report	Number of paragraphs included	Money value of the paragraphs	Number of paragraphs accepted	Money value of accepted paragraphs	Amount recovered during the year	Position of recovery of accepted cases as of 31 March 2018
1	2	3	4	5	6	7
2007-08	6	5.01	5	4.93	0.02	0.18
2008-09	2	1.87	2	1.87	0.01	0.22
2009-10	2	1.51	2	1.51	0.00	0.00
2010-11	2	0.65	2	0.33	0.02	0.04
2011-12	5	132.81	5	132.81	0.12	0.09
2012-13	5	2.83	5	2.83	0.03	0.22
2013-14	3	5.08	1	2.47	0.10	0.14
2014-15	4	17.59	4	17.59	0.91	0.91
2015-16	5	103.59	5	103.58	1.06	1.06
2016-17	4	2.18	3	1.57	0.16	0.16
Total	38	273.12	34	269.49	2.43	3.02

Annexure-IV

Reference – Paragraph 2.4.7.1-Acceptance of ineligible declaration forms (form-C)

Name of the AETCs	Year of assessment/ Date of assessment	Gross Turnover of assessees	Differential amount of tax leviable on Turnover of the invalid forms - 'C'	Interest leviable u/s 19 (i) of HP VAT Act	Total	Reasons for rejection of the forms
Forms - 'C'						
Baddi	2011-12 24.07.15	70,22,44,425	11,13,672	9,80,032	20,93,704	Two forms were not in quarter.
	2011-12 10.02.16	163,34,17,224	6,120	5,386	11,506	One forms had cutting and overwriting
	2011-12 27.04.15	3,80,94,205	49,952	43,957	93,909	Two forms were counterfoil.
	2010-11 29.01.16	2,70,82,065	74,702	79,184	1,53,886	One form was wrong addressed.
	2010-11 10.06.15	17,36,26,365	9,995	10,595	20,590	One form was counterfoil.
	2008-09 16.03.16	2,98,35,602	2,956	4,198	7,154	Two forms were wrong addressed.
	2008-09 02.07.15	10,21,78,788	76,317	1,08,370	1,84,687	Eleven forms were wrong addressed.
	2007-08 13.04.15	69,52,45,230	33,611	53,777	87,388	One form was counterfoil.
	2009-10 18.04.15	154,51,94,951	14,79,196	18,34,203	33,13,399	Forty forms were wrong addressed.
	2011-12 08.01.16	4,98,36,123	28,640	25,203	53,843	Four forms were wrong addressed.
	2013-14 24.09.15	4,99,82,561	13,488	7,014	20,502	One form was - photocopy
	2008-09 17.11.15	18,36,96,238	2,71,352	3,85,320	6,56,672	Four forms were wrong addressed.
	Total		523,04,33,777	31,60,001	35,37,239	66,97,240
Nahan	2009-10 31.11.15	16,27,53,906	23,472	29,105	52,577	Four forms were wrong addressed and one form was counterfoil.
	2011-12 20.02.16	6,44,84,257	2,93,250	2,58,060	5,51,310	One form was wrong addressed.
	2010-11 17.09.15	2,63,62,619	39,215	41,568	80,783	One form had difference in total of bills and five forms were not mentioning bill and date.
	Total		25,36,00,782	3,55,937	3,28,733	6,84,670
Nurpur	2009-10 16.10.15	45,60,62,168	3,01,102	3,73,366	6,74,468	One form was Photocopy
	2011-12 09.06.15	11,02,96,622	44,458	39,123	83,581	One form was Photocopy
	Total		56,63,58,790	3,45,560	4,12,489	7,58,049
Solan	2011-12 09.06.15	2,26,27,920	2,154	1,895	4049	One form had cutting and overwriting.
	2012-13 20.10.15	4,78,58,408	3,964	2,775	6,739	Two forms were counterfoil.
	2012-13 05.10.15	8,73,22,935	28,311	19,818	48,129	Four forms were Photocopy
	2011-12 20.10.15	20,60,53,675	29,759	26,188	55,947	Four forms were cutting and overwriting.

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	2008-09 12.01.16	1,70,79,163	6,598	9,369	15,967	One form was cutting and overwriting.
	2011-12 18.06.15	5,36,42,024	35,310	31,072	66,382	Two forms had wrong addressed.
	2010-11 15.01.16	12,61,96,775	1,58,470	1,67,978	3,26,448	One form was counterfoil.
	Total	56,07,80,900	2,64,566	2,59,095	5,23,661	15 forms
Una (2015-16)	2009-10 09.04.15	5,37,63,331	39,584	49,084	88,668	Four forms were cutting and overwriting.
	2008-09 01.03.16	28,11,40,844	20,61,607	29,27,483	49,89,090	Two forms were cutting and overwriting.
	2010-11 18.11.15	3,42,79,703	4,838	5,128	9,966	Two forms were counterfoil.
	2010-11 18.09.15	11,78,14,020	1,23,926	1,31,362	2,55,288	One form was counterfoil.
	Total	48,69,97,898	22,29,955	31,13,057	53,43,012	nine forms
Una (2016-17)	2005-06 16.06.16	55,31,222	3,495	6,850	10,345	One form was not in quarter.
	2012-13 14.06.16	1,35,42,788	41,451	2,87,667	3,29,118	One form was blank.
	2014-15 08.09.16	90,33,021	3,31,570	1,12,734	4,44,304	Three forms were wrong addressed.
	2008-09 09.12.16	3,16,54,287	2,04,942	2,91,018	4,95,960	One form was not in quarter.
	2013-14 07.03.17	40,97,17,716	1,26,591	65,828	1,92,419	One form was blank.
	Total	46,94,79,034	7,08,049	7,64,097	14,72,146	Seven forms
	Grand total	756,76,51,181	70,64,068	84,14,710	154,78,778	115 forms
	Say ₹	₹70.64 lakh	₹84.15 lakh	₹1.55 crore		

Annexure-V

Reference –Paragraph 2.4.7.2-Acceptance of ineligible declaration forms (form-F)

Name of AETCs	Year of assessment/ Date of assessment	Differential amount of tax leviable on exempted turnover	Interest leviable u/s 19 (i) of HP VAT Act	Total	Reasons for rejection of the forms
Forms - 'F'					
Baddi	2009-10 02.05.15	11,67,115	14,47,223	26,14,338	The eleven forms were covering more than one calendar month.
	2009-10 18.08.15	3,674	4,555	8,229	The one form was covering more than one calendar month and duplicate.
	2 case	11,70,789	14,51,778	26,22,567	12 forms
Shimla	2012-13 18.08.15	3,50,478	2,45,335	5,95,813	The two forms were covering more than one calendar month.
	2013-14 18.08.15	3,50,438	1,82,228	5,32,666	
	1 case	7,00,916	4,27,563	11,28,479	2 forms
Solan	2012-13 27.06.15	55,705	38,994	94,699	The two forms were covering more than one calendar month.
	2013-14 27.06.15	48,769	25,360	74,129	
	2011-12 30.10.15	7,00,590	6,16,519	13,17,109	The one form was covering more than one calendar month.
	3 cases	8,05,064	6,80,873	14,85,937	3 forms
Una	2009-10 30.03.16	1,38,822	1,72,139	3,10,961	The eight forms were covering more than one calendar month.
	2010-11 01.10.15	2,45,855	2,60,606	5,06,461	The four forms were covering more than one calendar month.
	2 case	3,84,677	4,32,745	8,17,422	12 forms
G. Total	8 cases	30,61,446	29,92,959	60,54,405	29 forms

Annexure-VI

Reference paragraph: 2.5 Introduction

The Process of recovery of arrears

