

Appendix I

List of observations on departmental lapses (Service Tax)

(Reference: Paragraph: 5.2, 5.3, 5.5, 5.6, 5.7, 5.9, 5.10 and 5.11)

(₹ in crore)

Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
Section A: Broadening of Tax Base					
1	111D	69.00	69.00		Bengaluru South
2	131D	0.60	0.60	0.02	Cochin
Section B: Failure in Scrutiny of Returns					
3	46D	1.40	1.40		Bangalore ST-I
4	14D	1.11	1.11	1.11	Bangalore ST II
5	115D	0.64	0.64		Jalandhar
6	47D	0.58	0.58		Bangalore South
7	117D	0.25	0.25	0.25	Gurugram
8	114D	0.16	0.16	0.16	Gurugram
9	30D	0.15	0.15	0.15	Gandhinagar
10	18D	0.13	0.13	0.13	Kolkata North
11	25D	0.12	0.12	0.12	Kutch
12	53D	0.48	0.48	0.48	Agra
13	107D	10.32	10.32	10.32	Bengaluru North
14	90D	0.42	0.42	0.3	Kutch
15	59D	0.34	0.34	0.34	Hyderabad
16	88D	0.15	0.15		Kutch
17	92D	1.37	1.37	1.37	Vadodara-I
18	118D	0.74	0.74	0.74	Ludhiana
19	110D	0.39	0.39	0.05	Bengaluru North
20	93D	0.28	0.28	0.28	Surat-I
21	119D	0.22	0.22	0.22	Ludhiana
22	84D	1.25		1.05	Salem
23	86D	0.56	0.56	0.07	Chennai North
24	130D	0.38		0.09	Coimbatore
25	121D	0.35	0.35	0.13	Patna-II
26	133D	0.35		0.35	Cochin
27	108D	0.31	0.31	0.31	Mangalore

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Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
28	83D	0.10	0.10		Lucknow
29	102D	1.36	1.36		Ranchi
30	79D	1.29	1.29	1.29	Agra
31	81D	0.27	0.27	0.27	Agra
32	60D	2.33	2.33	2.33	Patna-I
33	22D	0.27	0.27		Jaipur
34	78D	0.39	0.39		Patna-II
35	27D	0.31	0.31	0.31	Kutch
36	126D	0.27	0.27	0.27	Jaipur
37	68D	0.22			Pune-I
38	80D	0.17	0.17		Patna-II
Section C: Lapses in functioning of Internal Audit					
39	31D	1.89	1.89		Kolkata North
40	1D	1.54	1.54	0.12	Secundrabad
41	138D	1.32	1.32		Cochin
42	74D	0.64	0.64		Bengaluru South
43	77D	0.52	0.52	0.52	Bengaluru North
44	4D	0.41	0.41	0.41	Bangalore East
45	106D	0.40	0.40		Bengaluru East
46	125D	0.40	0.40	0.12	Jaipur
47	24D	0.38	0.38		Bengaluru east
48	134D	0.34	0.34	0.34	Cochin
49	2D	0.33	0.33		Udaipur
50	94D	0.23	0.23		Belgaum
51	10D	0.15	0.15	0.15	Ahmedabad North
52	76D	0.14	0.14		Bengaluru East
53	20D	0.13	0.13	0.13	Pune-I
54	127D	0.13	0.13	0.13	Jaipur
55	3D	0.17	0.17		Thiruvanathapuram
56	12D	0.12	0.12	0.12	Vadodara I
57	5D	0.10	0.10	0.10	Mumbai West
58	123D	62.91			Mumbai South
59	91D	7.17			Vadodara-I
60	113D	2.43			Bengaluru North
61	109D	1.26	0.52	0.52	Bengaluru South

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Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
62	44D	1.05			Gandhinagar
63	75D	0.27	0.27		Belgaum
64	23D	0.23		0.23	Bengaluru North
65	17D	0.21	0.21		Kolkata North
66	6D	0.17	0.17	0.17	Kutch
67	55D	0.15		0.15	Mumbai East
68	136D	0.11	0.11	0.11	Cochin
69	38D	1.74	1.74	1.74	Pune-I
70	96D	1.16	1.16	1.16	Hyderabad
71	67D	0.90	0.90		Goa
72	36D	0.78	0.78	0.78	Mumbai South
73	37D	0.51	0.51	0.51	Pune-I
74	65D	0.51	0.51		Goa
75	35D	0.34	0.34	0.34	Mumbai South
76	71D	0.31	0.31		Raipur
77	100D	0.25	0.25		Hyderabad
78	98D	0.24	0.24		Hyderabad
79	104D	0.23	0.23	0.23	Delhi East
80	95D	0.20	0.20	0.20	Secundrabad
81	39D	0.19	0.19	0.19	Pune-I
82	64D	0.15	0.15	0.15	Pune-I
83	57D	0.14	0.14	0.14	Pune-I
84	101D	0.13	0.13		Hyderabad
85	33D	0.12	0.12	0.12	Mumbai East
86	103D	0.12	0.12	0.12	Delhi East
87	63D	0.11	0.11	0.11	Mumbai South
88	34D	0.10	0.10	0.1	Pune II
89	73D	0.64	0.64		Raipur
Section D: Short coming in Sanctioning of Refund claim					
90	45D	6.05	6.05	6.05	Bangalore ST II
91	48D	0.41	0.41	0.41	Bangalore South
Section E: Short coming in SCN					
92	61D	0.56			Dibrugarh
93	52D	0.22	0.22		Dibrugarh

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Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
Section F: Short coming in functioning of Jurisdictional Commissionerates					
94	132D	1.66	1.66		Calicut
95	112D	0.77	0.77	0.57	Bengaluru North
96	51D	0.44	0.44	0.44	Hyderabad
97	135D	0.23	0.23	0.23	Indore
98	85D	0.13	0.13	0.13	Chennai South
99	99D	1.69	1.69	1.46	Hyderabad
100	89D	0.43	0.43	0.43	Ahmedabad North
101	62D	0.11	0.11	0.11	Pune-I
102	8D	0.33	0.33	0.33	Ahmedabad North
103	9D	0.12	0.12	0.12	Kutch
104	11D	0.19	0.19		Madurai
	Total	206.54	129.10	42.00	

Appendix II

**List of observations of non-compliance by the assesseees
(Service Tax)
(Reference: Paragraph: 5.2)**

(₹ in crore)

Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
Non-payment of Service Tax					
1	124D	1.75	1.75	1.75	Mumbai South
2	1B	1.60	1.60	1.60	Ahmedabad North
3	9A	1.53	1.53		Ranchi-I
4	54D	1.20	1.20		Pune-I
5	16B	1.12	1.12	1.12	Agra
6	122D	0.97	0.97		Ahmedabad South
7	20A	0.79	0.79		Kutch
8	10A	0.52	0.52	0.52	Goa
9	21D	0.43	0.43	0.43	Raigarh
10	4B	0.32	0.32		Kutch
11	11B	0.31	0.31	0.31	Salem
12	7D	0.27	0.27	0.27	Ahmedabad III
13	42D	0.26	0.26	0.26	Gandhinagar
14	13B	0.24	0.24		Ahmedabad North
15	7A	0.19	0.19		Ahmedabad South
16	116D	0.19	0.19		Rohtak
17	15B	0.17	0.17	0.17	Delhi East
18	14B	0.16	0.16	0.16	Vadodara-II
19	23A	0.15	0.15		Jabalpur
20	10B	0.15	0.15	0.15	Chennai Outer
21	7B	0.14	0.14	0.14	Jaipur
22	18B	0.14	0.14	0.14	Chennai South
23	25A	0.13	0.13	0.05	Bhopal
24	19B	0.13	0.13	0.13	Secundrabad
25	15A	0.11	0.11		Hyderabad GST
26	2B	0.11	0.11	0.11	Pune I
27	105D	0.11	0.11	0.11	Delhi South
28	12B	0.10	0.10		Ahmedabad North

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Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
29	4A	1.86	1.86		Chennai North
30	22A	0.65	0.65		Ujjain
Short payment of Service Tax					
31	12A	2.61	2.61		Hyderabad GST
32	21A	1.49	1.49		Bengaluru East
33	32D	1.24	1.24	1.24	Mumbai West
34	58D	0.73	0.73	0.73	Pune-I
35	3B	0.44	0.44	0.44	Ahmedabad North
36	13A	0.38	0.38		Hyderabad GST
37	14A	0.15	0.15		Hyderabad GST
38	9B	0.12	0.12	0.12	Delhi East
39	40D	0.12	0.12	0.12	Mumbai East
40	3A	6.12	6.12		Chennai North
41	17A	5.30	5.30		Hyderabad GST
42	16A	9.66	9.66		Hyderabad GST
43	5A	0.49	0.49		Chennai North
Irregular Availing/Utilisation of CENVAT credit					
44	18A	1.73	1.73		Gurugram
45	43D	0.94	0.94		Kutch
46	11A	0.42	0.42	0.42	Delhi North
47	69D	0.31	0.31	0.31	Mumbai East
48	1A	0.29	0.29		Hyderabad GST
49	5B	0.26	0.26		Udaipur
50	41D	0.22	0.22		Mumbai East
51	26D	0.19	0.19	0.19	Jaipur
52	29D	0.15	0.15	0.15	Kolkata ST II
53	28D	0.12	0.12		Jaipur
54	6B	0.11	0.11	0.11	Pune-I
55	8B	0.10	0.10	0.10	Delhi East
56	19A	0.64	0.64		Lucknow
57	2A	0.38	0.38		Kolkata North
Non Payment of Interest					
58	70D	0.29	0.29	0.29	Mumbai East
59	15D	0.28	0.28		Durgapur
60	97D	0.17	0.17		Hyderabad

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Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
61	20B	0.11	0.11	0.11	Indore
62	6A	0.43	0.43		Chennai North
63	8A	0.21	0.21		Secunderabad
	Total	52.00	52.00	11.75	

Appendix III

List of observations on departmental lapses (Central Excise)
(Reference: Paragraph 6.2, 6.3.1, 6.3.2, 6.4.1, 6.4.2, 6.4.3, 6.7 and 6.8)

(₹ in crore)

Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
Section A: Failure in Scrutiny of Returns					
1	50D	2.96	2.96		Bolpur
2	80D	0.17	0.17	0.17	Ranchi
Section B: Non Conduct of Internal Audit					
3	8D	1.16	1.16		Bolpur
4	26D	0.32	0.32		Kolkata North
5	29D	0.15	0.15	0.15	Raigarh
6	52D	0.21	0.21		Durgapur
7	54D	0.64	0.64		Patna-II
8	57D	1.22	1.22		Pune-I
9	75D	1.94	1.94		Rourkela
10	85D	1.22			Raipur
11	88D	0.18			Haldia
Section C: Non-detection of lapse by Internal Audit					
12	2D	0.54	0.54		Daman
13	4D	0.15			Daman
14	5D	0.16			Ahmedabad North
15	7D	0.17	0.17	0.17	Bengaluru West
16	9D	0.29			Haldia
17	10D	0.74	0.74		Bolpur
18	12D	0.40	0.40		Howrah
19	13D	0.29	0.29		Haldia
20	14D	0.60	0.60		Kolkata II
21	15D	0.04			Medchal
22	18D	0.24	0.24		Udaipur
23	20D	0.15	0.15	0.15	Chennai Outer
24	21D	0.29	0.00		Udaipur
25	22D	9.47	9.47		Udaipur
26	23D	0.55	0.55	0.55	Bengaluru North West

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Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
27	24D	1.38	1.38		Madurai
28	25D	1.19	1.19		Kochi
29	30D	0.30	0.30	0.30	Pune-I
30	31D	0.98	0.98		Vadodara-II
31	33D	0.35	0.35		Rajkot
32	34D	0.45	0.45	0.45	Kutch
33	36D	0.22	0.15	0.15	Belgaum
34	39D	0.26	0.26		Belagavi
35	40D	1.80			Belagavi
36	41D	1.17	1.17		Madurai
37	44D	0.73			Bhubaneswar
38	46D	0.26	0.26	0.26	Rangareddy
39	47D	1.21	1.21		Medchal
40	49D	0.86			Tirupathi
41	51D	0.36			Kolkata I
42	53D	0.16	0.16		Bolpur
43	56D	0.23	0.23		Pune-II
44	59D	0.29	0.29		Raigarh
45	63D	0.50		0.02	Daman
46	71D	0.27	0.27	0.27	Gurugram-I
47	74D	0.58			Rourkela
48	76D	0.20	0.20		Kolkata IV
49	77D	0.15			Haldia
50	79D	0.19	0.19		Ranchi
51	84D	0.15	0.15		Raigarh
52	87D	1.47	0.31		Pune-I
53	90D	0.74	0.74	0.74	Pune-I
54	91D	0.85			Nagpur-I
Section D: Cases where Internal Audit information was not provided					
55	62D	0.22	0.22	0.22	Kutch
56	64D	0.60	0.60		Vadodara-II
57	65D	0.23	0.23		Vadodara-II
58	66D	0.18	0.18		Gandhinagar
59	73D	0.25	0.25		Rourkela

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Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
Section E: Failure in timely issuance of SCNs					
60	6D	NMV	NMV	NMV	Belgaum
61	67D	NMV	NMV	NMV	Kutch
Section F: Ineffective monitoring of Call Book cases					
62	19D	0.27			Haldia
63	69D	0.89			Chandigarh II zone
64	86D	0.06	0.06		Raigarh
Section G: Other cases					
65	11D	0.66	0.66		Kolkata North and Bolpur
66	42D	0.75	0.75		Kochi
67	35D	NMV	NMV	NMV	Vadodara-II
	Total	45.65	35.10	3.60	

Appendix IV

List of observations of non-compliance by the assesseees (Central Excise) (Reference: Paragraph 6.2)

(₹ in crore)

Sl. No.	DAP No.	Amount Objected	Amount Accepted	Amount Recovered	Name of Commissionerate
Non/Short payment of Central Excise duty					
1	5A	0.23	0.23		Jabalpur
2	6B	0.21	0.21	0.21	Jaipur
3	3D	0.49	0.49		Vadodara II
4	37D	108.66	108.66		Bangalore LTU
5	48D	0.38	0.38	0.38	Guntur
6	58D	0.95	0.95		Goa
7	60D	3.87	3.87		Shillong
8	68D	0.34	0.34	0.13	Jaipur
9	83D	0.96	0.96		Jabalpur
Irregular Availing/Utilisation of CENVAT Credit					
10	1A	2.20	2.20	2.20	Raigarh
11	2A	2.37	2.37	2.37	Raigarh
12	3A	2.19	2.19	2.19	Raigarh
13	4A	0.21	0.21		Ludhiana
14	6A	0.24	0.24		Patna-I
15	7A	1.30			Raigarh
16	1B	0.22	0.22	0.22	Ahmedabad North
17	2B	0.86	0.86		Trichy
18	3B	0.17	0.17	0.17	Chennai Outer
19	4B	0.18	0.18	0.18	Belapur
20	5B	0.36	0.36		Kutch
21	1D	0.37	0.37	0.37	Kutch
22	16D	1.16	1.16	1.16	Raigarh
23	17D	0.26	0.26		Kutch
24	27D	0.62	0.62		Pune-II
25	28D	0.55	0.55	0.55	Pune-I
26	61D	0.32	0.32		Daman
	Total	129.65	128.35	10.13	